APPENDIX - XLI

Rules and syllabus for the Assam Subordinate Accounts Service (Promotion) Examination under the Assam Subordinate Accounts Service rules 1963.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Time</th>
<th>Maximum</th>
<th>Minimum</th>
<th>Percentage of marks required for passing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Arithmetic &amp; Mensuration (Elementary but practical)</td>
<td>3 hours</td>
<td>100</td>
<td>40%</td>
<td>45%</td>
</tr>
<tr>
<td>2. Elementary book keeping</td>
<td>3 hours</td>
<td>100</td>
<td>40%</td>
<td>50%</td>
</tr>
<tr>
<td>3. Public works accounts &amp; procedure.</td>
<td>3 hours</td>
<td>100</td>
<td>40%</td>
<td>50%</td>
</tr>
<tr>
<td>4. Viva voce on (*) above</td>
<td>1½ hours</td>
<td>100</td>
<td>40%</td>
<td>50%</td>
</tr>
<tr>
<td>5. General accounts, treasury &amp; financial rules both central &amp; State 7th and 8th (state and pension portion of E.S.E. aggregate.)</td>
<td>500</td>
<td></td>
<td>45%</td>
<td></td>
</tr>
</tbody>
</table>

No book will be supplied for any paper. Any candidate failing an examination but securing exemption work in a subject will not be required to appear again in that subject. Papers 3 and 4 should be treated as separate subjects or in other works only a candidate who obtains 50 per cent works or above in each of these papers will become eligible for exemption.
The syllabus of the subjects I to 5 will be as follows:

(1) Arithmetic and Mensuration: The standard for this will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The book "Mensuration for Indian School and Colleges, Part I" by Pitanguy has been prescribed as representing the standard expected of the candidate in this subject.

(11) Elementary Book Keeping: The papers in this subject will be of a fairly elementary character. The "Students complete commercial book keeping, accounting and Banking by Arthur Fieldhouse has been prescribed as the text book for the paper on this subject, but it should be supplemented by a knowledge of the following chapters in "Advanced Accounts" by R.N. Carter (3rd edition Revised, 1949).

Chapter- I: Book Keeping up to the trial balance.
Chapter- II: Trading and Profit and loss accounts and balance sheet.
Chapter- V: Depreciation, Sinking Funds, Reserves, Reserve Funds.
Chapter- VI: Bills of Exchange, Promissary Cheques.
Chapter- IX: Self-Balancing ledgers.
Chapter- X: Capital and revenue Accounts, Receipt and payments Accounts, Income and Expenditure accounts.
Chapter- XVII: Cost Accounts.
Chapter - XVIII: Double Accounts system.

Note: If there is any change in the subjects of three chapters, in the subsequent edition of "Carter" candidates should read the corresponding chapters in the later edition.

(I) P.W. Accounts and procedure (written): The paper in the subject will be to test the candidate's knowledge of the rules and procedure connected with (1) the preparation and examination of initial Accounts, Stock and tool and plant returns, contractor's bill and other bills and vouchers and (2) the classification and compilation of Divisional Accounts.

(IV) P.W. Accounts and procedure (Viva-voce): This is intended to test whether the candidate can promptly give to the Executive Officers of Public Works Department appropriate advice in matters concerning the accounts of Divisional and Sub-divisional Officers.

(V) This will comprise of simple questions of general nature from the following:

Account code- Volume I.
Assam Financial Rules,
State Treasury Rules & S. O.S there under.
State Fundamental rules and Assam Pension Manual.