



অসম লোকসেৱা আয়োগ

ASSAM PUBLIC SERVICE COMMISSION

Jawaharnagar, Khanapara, Guwahati-781022.

ADVT.NO.20/2024

Website for Online Application System: <https://online.apscrecruitment.in>

Technical Support email: cceapsc@gmail.com Phone: 1800-572-23-43

No.90PSC/E-9/2023-24

Dated Guwahati, the 16th September, 2024

The Assam Public Service Commission will hold a **Departmental (Promotion) Examination** for the Assistant Audit Officers under the control of Director of Audit (Local Fund), Assam who have completed at least three years of service as on 01-01-2023 for filling up of 53 (fifty three) posts including backlog vacancies reserved for SC/ST candidates of Audit Officers (Local Fund), Assam in accordance with the Assam Local Fund Audit Service Rules, 1997 (as amended till 2024).

- A) 1. **Name of the Post:** - Audit Officer (Local Fund) Assam under Finance (Estt. – B) Department, Govt. of Assam.
2. **Online Application:** - Start Date From : 25-09-2024
End Date : 24-10-2024
Last Date for submission of fees : 26-10-2024
3. **No. of Posts:** - 53 (fifty-three)

Name of the Service	Open Category (OC)		Reserved for OBC/MOBC		Reserved for SC		Reserved For STP		Reserved For STH		Grand Total	
	Total	RFW	Total	RFW	Total	RFW	Total	RFW	Total	RFW	Total	RFW
Audit Officer (Local Fund) Assam under Finance (Estt. – B) Department, Govt. of Assam (Through Departmental Examination)	36	Nil	Nil	Nil	5	Nil	8	Nil	4	Nil	53	Nil

*Reservation as per draft advertisement received from Government.

4. **Scale of Pay:** -

Pay scale	Grade Pay	Pay band
Rs. 22,000/- to 97,000/-	Rs. 11,800/-	P.B. -3

5. **Eligibility Criteria:-**

An Assistant Audit Officer under the control of Director of Audit (Local Fund), Assam who have completed at least 3 (three) years of service as on 01.01.2023 are eligible to appear in the examination. **A Certificate to the effect issued by the Appointing Authority shall have to be furnished along with the application.**

The age of the candidates will be calculated on the basis of the **Matriculation /HSLC/HSSLC Admit Card or Certificate** issued by a recognized Central/State Board/Council which is to be uploaded while filling up the online application. No other document shall be accepted.

6. **Educational Qualification:**

The minimum Educational Qualification of a candidate shall be a **Graduate** from a recognized University by the Government.

All applicants must fulfill the essential requirements of the post and other conditions stipulated in this advertisement. They are advised to satisfy themselves before applying that they possess at least the essential qualifications laid down for this post. Candidates must fulfill the essential qualifications by the closing date. No enquiry asking for advice as to eligibility will be entertained.

NOTE-I: The candidates applying for the Post should ensure that they fulfill all the eligibility conditions for recruitment to the Post. If on verification at any stage, it is found that they do not fulfill any of the eligibility conditions; their candidature for the Post will be cancelled by the Commission.

NOTE-II: The candidates must upload the Declaration Form (Annexure-I) and Recommendation of Appointing Authority (Annexure-II) at the specific space while filling up the online application form.

APPLICATION FEES:

Under the Digital India initiative by Ministry of Electronics and Information Technology (MeitY), Government of India, APSC has decided to launch its Online Recruitment portal with the help of CSC-SPV, a MeitY approved organization, which will charge a processing fee of Rs. 40/- + 18% tax = 47.20/- from each candidate.

Sl. No	Category	Application fee (Rs)	Processing Fee Charged by CSC-SPV (Rs)	Taxable amount on processing fee (@18%)	Total Amount (Rs)
1.	General	250	40	7.20	297.20
2.	SC/ST/OBC/MOBC	150	40	7.20	197.20

- a) Applications without the prescribed fee would not be considered and summarily rejected. No representation against such rejection would be entertained.
- b) **Fee once paid shall not be refunded under any circumstance nor can the fee be held in reserve for any other examination or selection.**

SC/STP/STH/OBC/MOBC

Candidates claiming reservation in SC, STP, STH or OBC/MOBC category must upload certificate in support of his/her claim from competent authority of the State of Assam. The certificate must be obtained within the closing date of online application and no claim in this regard will be entertained afterwards.

HOW TO APPLY

1. Applicants are required to apply online through APSC's recruitment website. No other means/ mode of application will be accepted and the Application will be summarily rejected.
2. Applicants who have not registered yet, in Online Recruitment Portal of APSC are first required to go to the APSC's recruitment website <https://online.apscrecruitment.in> and register themselves by clicking on 'Register Here' link and complete the **One Time Registration (OTR)** process by providing relevant details.
3. CANDIDATES ARE ADVISED TO REGISTER WITH VALID AND ACTIVE E-MAIL ADDRESS & MOBILE NUMBER.
4. After creating an account, applicants need to login with the credentials.
5. After login, applicant will be able to see the live advertisements of APSC in 'Apply Section'.
6. The applicants are advised to read the eligibility criteria and other relevant details carefully before applying for the advertisement. Mandatory fields in the online form are marked with * (asterisk) sign.
7. Applicant can click on 'Apply' to fill up the application form.
8. Candidates must submit the details of documents like Certificate No., Issue date, Issuing authority and upload the documents/certificates (whenever asked for) in support of the claims made by them in the Application Form like, Date of Birth, Experience, Qualification(s) etc. or any other information, in **pdf/jpeg** file in such a way that the file size does not exceed **200 KB** and is legible when a printout taken. For that purpose, the applicant may scan the documents/certificates in **200 dpi grey scale**.
9. Document details submitted in the online application form will be verified at the time of document verification.
10. An applicant is required to upload the scanned images of his/her recent photograph and signature in JPG/JPEG format.
 - a. Size of the photograph (passport size) (Max size-200 KB)
 - b. Size of the signature (Max size-200 KB)
11. Applicant should carefully fill all the information as asked in the application form and click on the declarations checkbox to enable the 'Preview' button before final submission.
12. Applicants must ensure all relevant fields in the application are filled in correctly before final submission, since editing/cancellation after final submission will not be allowed.

13. After previewing the details filled in by the applicant he/she can either click 'Submit' for final submission or click 'Cancel' button for necessary corrections before final submission of the Application Form.
14. On completion of form submission applicant has to pay application fee along with processing fee as applicable.
15. Application fee once paid by the applicant will not be refunded.
16. In case of failure of the payment applicant should click on button '**Validate Payment**' to verify the payment from bank. In instances of double debit i.e. amount debited twice for the same transaction, the bank will automatically refund the fee to the applicant within 5-7 working days.
17. On successful completion of your complete application, an auto-generated email message will be sent on your registered email-id.
18. Applicant's application will not be considered if fee is not paid for that application.
19. Applicant may also fill their online form through Common Service Centers. Applicants without debit card/Internet banking may visit nearest CSCs.
20. After submitting the Online Application, the candidates are required to take out a print out of the finally submitted Online Recruitment Application and retain the hardcopy of the Online Application Form.
21. The candidates are advised to submit the Online Recruitment Application well in advance without waiting for the closing date.
22. For any payment related issues, one can reach the following helpdesk numbers –
 GRAS Helpline (Telephonic): **1800-212-11-88-66** (From **10:00 AM** to **6:00 PM** on all working days)
 GRAS Helpdesk- <https://assamegras.gov.in/helpdesk/>
 1. Click '**Submit a ticket**' → Click '**Payment Related**'
 2. Fill-in your payment related details. Click '**Submit ticket**'
 Bank - For any bank related issue we suggest applicants to contact their respective bank branches.
23. For any other issues related to online application form you can contact the following-
 Email: cceapsc@gmail.com
 Contact No: 1800-572-23-43 (From **10:00 AM** to **5:00 PM** on all working days)

POINTS TO NOTE:

1. The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final.
2. No Travelling Allowances is admissible for the journeys performed in connection with the above examination.
3. All correspondences must be addressed to the Secretary, Assam Public Service Commission, Jawaharnagar, Khanapara, Guwahati-22.

DOCUMENTS/CERTIFICATES TO BE PRODUCED AT LATER STAGE.

The hardcopy of the online application and the following Original Documents/Certificates along with **Self-attested** copies of documents and Intimation Letter/Admit Card for written examination are to be produced at later stage during document verification, failing which the candidature of the candidate is liable to cancellation.

Following documents are to be produced at the time of document verification:-

- a) Matriculation/10th Standard/HSLC Admit Card/Pass Certificate issued by Central/State Board clearly indicating Date of Birth in support of their claim of age.
- b) Certificates & Mark sheets of all examinations from HSLC onwards up to the level of qualifying examination.
- c) Graduation Degree certificate along with mark-sheets pertaining to all the academic years as proof of educational qualification claimed.
- d) Experience certificates, whenever specifically mentioned in the advertisement (The experience column of the online application form should be filled as and when specifically mentioned in the advertisement/online application form)
- e) Caste certificate in Assam Govt. format by candidate seeking reservation as SC/ST/OBC/MOBC, from the competent authority indicating clearly the candidate's Caste, the Act/Order under which the Caste is recognized as SC/ST/OBC/MOBC and the village/town the candidate is ordinarily a resident of.
- f) Documentary support for any other claim(s) made.

NOTE I: Date of birth mentioned in Online Recruitment Application is final. No subsequent request for change of date of birth will be considered or granted. No document other than the Matriculation /HSLC/HSSLC Admit Card or Certificate, in which the date of birth is recorded, will be accepted by the Commission for determination of age.

NOTE II: Candidates are warned that they should not furnish any particulars that are false or suppress any material information in filling up the application form. Candidates are also warned that they should in no case correct or alter or otherwise tamper with any entry in a document or its attested/certified copy submitted by them nor should they submit a tampered/fabricated document. If there is any inaccuracy or any discrepancy between two or more such documents or their attested/certified copies, an explanation regarding this discrepancy should be submitted.

RULES AND SYLLABUS RELATING TO THE SUBJECT FOR ASSAM LOCAL FUND AUDIT SERVICE (PROMOTION) EXAMINATION FOR RECRUITMENT TO THE POST OF AUDIT OFFICER IN ASSAM LOCAL FUND AUDIT SERVICE

SI No.	SUBJECT	TIME	MAXIMUM MARKS
1.	Essay or précis and drafting (paper-1)	2.30 hours	100
2.	Elementary Book keeping (paper-II)	3 hours	100
3.	General Accounts		
	(i) Without Books (paper-III)	3 hours	100
	(ii) With Books (paper-IV)	3 hours	100
4.	Rules and Regulations for the Audit and Inspection of Accounts under the Department.		
	(i) Without Books (paper-V)	3 hours	100
	(ii) With Books (paper-VI)	3 hours	100
5.	Assam Panchayat Act, 1972 and the Rules framed there under together with subsequent amendment made there to, Assam Municipal Act and the Rules framed there under together with subsidiary Rules.		
	(i) Without Books (paper-VII)	3 hours	100
	(ii) With Books (paper-VIII)	3 hours	100
	GRAND TOTAL		800

SYLLABUS AND SUBJECTS FOR THE ASSAM LOCAL FUND AUDIT SERVICE (PROMOTION) EXAMINATION

1.	ESSAY OR PRECIS AND DRAFTING	The standard will be similar to that of the essay and précis for degree examination.
2.	ELEMENTARY BOOK KEEPING	The paper in this subject will be of a fairly elementary character. 'The student complete Commercial Book Keeping, Accounting and Banking' by Arther 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 'Advance Accounts' by R.N. Carter (Third Edition Revised), 1949
	CHAPTER-I	Book Keeping upto the Trial Balance
	CHAPTER-II	Trading and Profit and Loss Account and Balance Sheet.
	CHAPTER-V	Description, Sinking Funds, Reserves, Reserve Funds, Secret Reserves
	CHAPTER-VI	Bills of Exchange, Promissory Notes, Cheques
	CHAPTER-X	Capital and Revenue, Revenue Accounts, Receipts and payments Accounts, Income and Expenditure Accounts.
	CHAPTER-XVI	Manufacturing and Working Accounts and Cost Book Mining Company
	CHAPTER-XVII	Cost Accounts
	CHAPTER-XVIII	Double Accounts System

Note: If there is any change in the subject of these chapters in the subsequent editions of 'Carter' candidates should read the corresponding chapter in the later edition.

3.	GENERAL ACCOUNTS	Assam Financial Rules, Treasury Rules and Sub-sidiary Orders there under (States), Assam Contingency Manual, Assam PWD Code, Assam Pension Manual, Assam Fundamental Rules and Subsidiary Rules
----	------------------	---

4. Rules and Regulations for the audit and inspection of Accounts under the Department.

- I. Assam Local Audit Manual (2nd Edition) (Excluding the portion relating to the procedure of audit relating to Local Board and Local Boards Dispensaries Accounts).
- II. Account Rules for the Trust Funds, Chawkidari Rewards Funds, Town Fund, Assam Sanskrit Board and Association, Assam Medical Registration Fund, Assam Medical Examination Fund.
- III. Bengal Ward Manual, 1919.
- IV. Assam Basic Education Act Rules framed there under.
- V. Assam Education Department's Rules and Orders.
- VI. Assam Motor Vehicle Taxation Act and Rules framed there under.
- VII. Assam Stamp Manual.
- VIII. Assam Executive Manual.
- IX. Work men's Compensation Act and Rules.

N.B. No book will be supplied for any paper. Any candidate failing in the examination but securing exemption marks in a paper will not be required to appear again in that paper

➤ **Place of Examination:-** The written examination will be held at **Guwahati**.

52/-
Under Secretary,
Assam Public Service Commission
Jawaharnagar, Khanapara, Guwahati-22

Memo No.90PSC/E-9/2023-24(A)

Dated Guwahati, the 16th September, 2024

Copy forwarded to:-

1. All the Hon'ble Members, APSC for kind information.
2. The Secretary to the Govt. of Assam, Finance Department for kind information..
3. The Secretary, APSC for kind information.
4. The District Commissioner, All District of Assam for wide publicity in their respective jurisdiction.
5. The Principal Controller of Examinations, APSC for information and necessary action.
6. All the Asstt. District Commissioners of all the Sub Districts for wide publicity in their respective jurisdiction.
7. The Deputy Secretary to the Govt. of Assam. Finance (Establishment-B) Department.
8. The PS to Hon'ble Chairman, APSC for kind aprisal of the Hon'ble Chairman, APSC.
9. The Programmer, APSC for uploading in APSC's website.
10. The Superintendent, Assam Govt. Press, Bamunimaidan, Guwahati-21 for favour of immediate publication in the next two consecutive issues of the Assam Gazette. Two copies of the printed Advt. may kindly be supplied to this office.
11. Order File.


Under Secretary,
Assam Public Service Commission
Jawaharnagar, Khanapara, Guwahati-22

DECLARATION FORM

I hereby declare that all the Statements made in this application are true and complete to the best of my knowledge and belief. I understand that action can be taken against me by the Commission if I am declared by them to be guilty of any type of misconduct mentioned herein.

I am applying for the post through Proper Channel.

Signature of the Applicant (in full)

Date: _____

RECOMMENDATION OF APPOINTING AUTHORITY

I, Sri/Smt.....(Designation).....do hereby forward the application of Sri/Smt.....(Designation)for appearing in the Assam Local Fund Audit Service (Promotion) Examination to be conducted by Assam Public Service Commission on being satisfied that he/she fulfils all the requirements for being eligible to apply.

Date:.....

Signature of the appointing officer

(Seal)