



অসম লোকসেৱা আয়োগ

ASSAM PUBLIC SERVICE COMMISSION

Jawaharnagar, Khanapara, Guwahati-781022.

ADVT.NO.35/2025

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

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

No.6PSC/E-9/2025-2026

Dated Guwahati, the 29th December, 2025

The Assam Public Service Commission will hold a **Departmental (Promotion) Examination** of the members belonging to the cadre of (i) **Assam Accounts Service**, (ii) **Assam Local Fund Audit Service** and (iii) **Assam Treasury (Estt.) Service Personnel** on the dates to be notified later on for filling up of **12 (twelve)** posts in Junior Grade II cadre of the Assam Finance Service in accordance with the Assam Finance Service Rules, 2019 (as amended till 2024).

A) 1. **Name of the Post:** - AFS Junior Grade II (F&AO/TO) under Finance (Estt. – B) Department, Govt. of Assam.

2. **Online Application:** - Start Date From : 06-01-2026
End Date : 05-02-2026
Last Date for submission of fees : 07-02-2026

3. **No. of Posts:** - 12 (Twelve)

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
Assam Finance Service (in the cadre of Finance & Accounts Officer/ Treasury Officer) (Junior Grade II) (Through Departmental Examination)	9	0	0	0	0	0	2	0	1	0	12	0

*Reservation as per draft advertisement received from Government.

4. **Posts for reserved categories as admissible under Rules as follows:**

(1) Assam Accounts Service	-	05 posts
(2) Assam Local Fund Audit Service	-	05 posts
(3) Assam Treasury (Estt.) Service	-	02 posts
Total	-	12 posts

5. **Eligibility Criteria:-**

An Accounts Officer/Deputy Accounts Officer of the Assam Accounts Service, an Audit Officer of Assam Local Fund Audit Service and a member of the Assam Treasury (Estt.) Service (Supdt./Accountant/Senior Accounts Asstt.) are eligible to appear in the examination if he/ she has not crossed the age of **50 years on 01- 01-2025** and is a graduate of a recognized university and has rendered at least 5 years of continuous service in his/ her cadre.

Provided that in case of Accounts Officer, his experience of service shall include his service as Accounts Officer and Deputy Accounts Officer and in case of Deputy Accounts Officer, Audit Officer and Treasury Superintendent, Chief Treasury Accountant (erstwhile Treasury Accountant) and Senior Treasury Accountant (Erstwhile Senior Accounts Assistant) in Treasury Establishment, five years tenure of service shall be the service tenure against the concerned post of service.

Provided that if sufficient number of candidates belonging to any of the cadres mentioned above are not available, the vacancies reserved for one of these categories may be filled up by the other.

A Certificate to the effect that 5 years of service has been completed is to be issued, by the Appointing Authority and it must be furnished along with the application.

The age limit 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.

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.	OBC/MOBC	150	40	7.20	197.20
3.	SC/ST	NIL	40	7.20	47.20

- Applications without the prescribed fee would not be considered and summarily rejected. No representation against such rejection would be entertained.
- 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/ST/OBC

Candidates claiming reservation in SC, ST or OBC/MOBC category, they 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

- 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.
- Applicants who have not registered yet, in Online Recruitment Portal of APSC are first required to go to the APSC's recruitment website <https://apscrecruitment.in> and register themselves by clicking on 'Register Here' link and complete the **One Time Registration (OTR)** process by providing relevant details.
- CANDIDATES ARE ADVISED TO REGISTER WITH VALID AND ACTIVE E-MAIL ADDRESS & MOBILE NUMBER.
- After creating an account, applicants need to login with the credentials.
- After login, applicant will be able to see the live advertisements of APSC in 'Apply Section'.
- 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.
- Applicant can click on 'Apply' to fill up the application form.
- 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 DEPARTMENTAL (PROMOTION) EXAMINATION FOR RECRUITMENT TO THE CADRE OF ASSAM FINANCE SERVICE JUNIOR GRADE –II.

Subjects	Time	Maximum Marks	Minimum Passing Marks
Paper-I General Accounts (With Books)	3 hours	150	70
Paper-II Fundamental Rules and Subsidiary Rules, Financial Rules and Treasury Rules (Without Books)	3 hours	150	70
Paper-III Commercial Book Keeping (Charter's Advance Accounts, 4th Edition, Reprint 1955 or latest) (Without Books)	3 hours	150	70
Paper-IV Constitution of India and Public Finance. (Without Books)	3 hours	150	70

Syllabus for Examination will be as follows:

1. Paper-I: General Accounts. (With Books)

Group-I:

- Accounts Code Vol-I and II (Complete)
- Assam Budget Manual, Audit Code (Section III, IV and V)

Group-II:

- Accounts Code Vol-III,
- Central Public Works Department Code and Assam Public Works Department Code,
- Assam Financial Rules (Chapters XI, XII, XIII)

2. Paper-II: Fundamental Rules and Subsidiary Rules, Financial Rules and Treasury Rules (Without Books)

Group-I:

- Fundamental Rules and Assam Subsidiary Rules (Complete).
- The Civil Service (Classification, Control and Appeal) Rules.
- Assam Pension Manual (Complete).

Group-II:

- Assam Financial Rules (complete excluding Chapter XI, XII and XIII).
- Treasury Rules Subsidiary Orders framed there under.

3. Paper-III: Commercial Book Keeping (Charter's Advance Accounts, 4th Edition, Reprint 1955 or latest) (Without Books)

Chapter-I: Book keeping up-to trail Balance.

- Chapter-II: Trading and profit and loss Accounts and Balance sheet.
 Chapter-III: The correction of errors.
 Chapter-IV: Single Entry and Conversion to Double Entry.
 Chapter-V: Depreciation, Sinking Funds, etc.
 Chapter-VI: Bill of exchange, Promissory Notes, Cheques.
 Chapter-IX: Self Balancing ledger.
 Chapter-X: Capital and Revenue, Revenue Accounts, Receipt and Payment Accounts, Income and Expenditure Accounts.
 Chapter-XII: Partnership Accounts.
 Chapter-XIII: Dissolution of partnership.
 Chapter-XVI: Manufacturing and working Accounts, Stock control.
 Chapter-XVII: Cost Accounts.

4. Paper-IV: Constitution of India and Public Finance (Without Books)

Group-I:

- Constitution of India: -
 Part XII: Finance, Property, Contract and Suit
 Part XIII: Trade, Commerce and intercourse within territory of India.

[Commentary on the Constitution of India by Durgadas Basu (2 Vols.) recommended, as the Authoritative reference work]

Group-II:

1. Public Finance:- Distinction between Public Finance and Private Finance, Aims of Public Finance, the Principles of minimum expenditure, the Principle of maximum advantage and the principle of full employment.
2. Sources of Public Revenue:- Tax Revenue and Non-Tax Revenue, Tax fee, price and special assessment.
3. Principles of Taxation:-Adam Smith's Cannons of Taxation- Benefit Theory, Cost of Service Principle and The "Ability to pay" theory-Interpretation of "Ability on the lines of Sacrifice". The Principle of "Equality of Sacrifice" and the principle of the "Least Aggregate Sacrifice".
4. Classification of Taxes:-
 - a) Direct versus Indirect taxes.
 - b) Proportional progressive, regressive and digressive taxes.
 - c) Taxes on Income versus Taxes on Capital.
 - d) Excise and Tariff duties, Revenues Tariff and Protective tariff.
 - e) Single tax, Multiple tax, and Plural tax-pros and cons of each mode of taxation.
5. Taxable Capacity:- Factors of determinants.
6. Incidence of Taxation:- Impact, Incidence and Shifting- general principles governing the incidence of particular taxes,
 - (a) tax on economic rent,
 - (b) tax on land,
 - (c) tax on building,
 - (d) tax on monopoly,
 - (e) income-tax,
 - (f) Import and export duties, capitalization or amortization of taxes.
7. Effects of Taxation on production:- Effects on the ability to work and save, effect on the desire to work and save and effects on the distribution of economic resources between different employments and localities, with particular

reference to Income tax, Death duty or Estate duty or Inheritance tax, taxation of unearned increment and the capital gains tax, General effects of taxation on distribution of wealth.

8. Public Expenditure: - Classification of Public Expenditure
(a) Union or Central expenditure, State or Provincial expenditure and local expenditure.
(b) Productive versus Unproductive expenditure.
(c) Grants versus Purchase price.
(d) Rural expenditure versus Transfer expenditure. Effect of public expenditure on production, distribution and employment of resources.
9. Public Debts: - Classification of Public Debts
(a) Dead weight debts, passive debts and active debts.
(b) Funded and unfunded debts.
(c) Internal debts and external debt-
Occasions for public borrowings- loans versus taxes as method of war finance- Burden of public debts- economic effects of public debts. Effects on money supply, effects on the price level, effects on the rate of interest, effects on the allocation of resources and on the income sharing- Methods, of debts repayment, sinking fund, conversion of debt and of capital levy.
10. The Budget: - Balancing the budget, balanced budget, surplus budget and deficit budget- "Deficit Financing" pros and cons.
11. Indian Financial System: - Principle of distribution of Sources of revenue between the Union and the State-economic characteristics of Income Tax, Estate Duty, Wealth Tax, Expenditure Tax, Capital Gains Tax, Sales Tax etc. for Indian Tax reform.

[Principle of Public Finance by Hugh Dalton is recommended as a standard work on the subject]

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

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

Memo No.6PSC/E-9/2025-2026(A)

Dated Guwahati, the 29th December, 2025

Copy forwarded to:-

1. The Commissioner and Secretary to the Govt. of Assam, Finance Department.
2. The Principal Controller of Examinations, APSC for information and necessary action.
3. The Deputy Secretary to the Govt. of Assam. Finance (Establishment-B) Department.
4. PS to Hon'ble Chairperson, APSC for kind appraisal of the Hon'ble Chairperson.
5. The Programmer, APSC for uploading in APSC's website.
6. The Superintendent, Assam Govt. Press, Bamunimaidan, Guwahati-21 for favour of immediate publication in the next two consecutive issues of the Assam Gazette.
7. Order File.

M. Sam

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