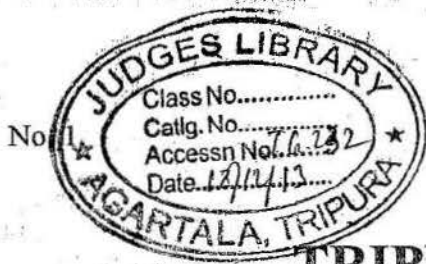


**The Tripura Audit & Accounts Service Rules, 2007**  
**With 2018 Amendment**





Registered No. N. E. 930.

TRIPURA



GAZETTE

Book No. 1

Page No. 209

Published by Authority  
EXTRAORDINARY ISSUE

Agartala, Wednesday, January 2, 2008 A. D. Pausa 12, 1929 S. E.

Part - I -- Orders & Notifications by the Government of Tripura,  
the High Court, Government Treasury etc.

No.F.2 (43)/AUD-DIR/ESTT/2006/  
**GOVERNMENT OF TRIPURA**  
**FINANCE DEPARTMENT**

Dated, Agartala, the 31<sup>st</sup> December, 2007

**NOTIFICATION.**

In exercise of powers conferred by the proviso to Article 309 of the Constitution of India the Governor of Tripura in consultation with the Tripura Public Service Commission has been pleased to make the following Rules for The Tripura Audit and Accounts Service namely:

**PART - I**  
**(GENERAL)**

1] **Short title and commencement: -**

- a) These rules may be called *The Tripura Audit and Accounts Service Rules, 2007.*
- b) They shall come into force on and from the date of their publication in the official Gazette.

2] **Definition: -**

In these rules, unless the context otherwise requires: -

- a) "Appointing authority" means the authority competent to make substantive / temporary appointment to the respective Grade of Service.
- b) "Commission" means the Tripura Public Service Commission.
- c) "Government" means the Government of Tripura.
- d) "Governor" means the Governor of Tripura.
- e) "Service" means the Tripura Audit and Accounts Service.



- f) "Member of the Service" means a person appointed in a substantive capacity to any of the Grades of the Service and includes a person appointed on probation.
- g) "Year" means calendar year.
- h) "Schedule" means schedule appended to these Rules.
- i) "Qualification" means minimum qualification as specified in the schedule appended to these rules.
- j) "Duty Post" means any post as specified in the schedule.
- k) "Cadre Controlling Department" means the Finance Department of the Government of Tripura.

**PART - II**

**(CONSTITUTION OF THE SERVICE, ITS CLASSIFICATION AND AUTHORIZED STRENGTH)**

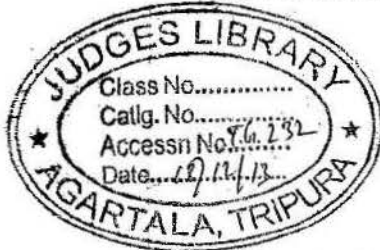
**3] Constitution of the Service and its classification: -**

- i) There shall be constituted a State Civil Service to be known as the Tripura Audit and Accounts Service.
- ii) The Service shall have 5 Grades, namely:

a)	TAAS - Grade - I	Group A - Gazetted
b)	TAAS - Grade - II	Group A - Gazetted
c)	TAAS - Grade - III	Group A - Gazetted
d)	TAAS - Grade - IV	Group B - Gazetted
e)	TAAS - Grade - V (Entry level) (Senior level)	Group C - Non - Gazetted Group B - Non - Gazetted

**4] Authorized permanent strength of the Service: -**

- i) The authorised Grade wise permanent strength of the Service and the duty posts included therein shall be as specified in the Schedule to this Rules.
- ii) The Government may by order, create duty posts for such period as may be specified therein.



**PART - III**  
**(Method of Recruitment)**

**Book No.** 1  
**Page No.** 209

5] **Appointment to the service shall be made by the following methods, namely:-**

**(1) Direct Recruitment:**

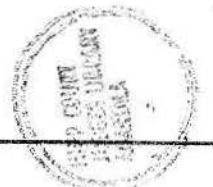
(a) Initial Constitution: - All Asstt. Audit Officer / Asstt. Accounts Officer who were recruited directly in the Audit Directorate as Asstt. Audit Officer / Asstt. Accounts Officer and have been serving in the posts of Asstt. Audit Officer / Asstt. Accounts Officer on the date of commencement of these Rules shall be absorbed in the bottom Pay scale of Grade - V as members of the Service subject to rejection of unfit(s) as per recommendation of the Selection Committee as provided in Rule 14(2) of Part - V.

(b) Following initial constitution all posts within authorized permanent strength of Grade - V of the Service shall be filled by direct recruitment only from candidates who have a Bachelors Degree with Honours in Commerce, Economics and Pure Science subject from a recognized University. Regulation with detailed syllabus will be notified by the Department in consultation with the Commission.

(c) 15% of the posts in the authorized permanent strength of Grade - IV of the service shall be filled by direct recruitment from candidates who have a Bachelors Degree in Commerce / Economics / Pure Science subjects from a recognized University who have qualified in professional courses like Chartered Accountancy / ICWAI (Institute of Cost and Works Accountants of India) and have four years experience in the respective field. The candidates who are already in Government service having educational qualification required for direct recruitment in Grade - V and at least 5 (five) years of service experience under the Government will also be eligible to apply for the posts.

**(2) Recruitment by Selection:**

All substantive vacancies in the permanent strength of Grade - III, II & I and all substantive vacancies of the permanent strength of Grade-IV other than the direct recruitment quota as specified in Rule-5(1)(c) shall be filled by selection in the manner as specified in Part - V of these Rules.



**PART – IV**  
**(Direct Recruitment)**

**6] Selection to be made by the Commission:**

Selection of the candidates for direct recruitment to the Service shall be made by the Commission.

**7] Competitive Examination:**

A competitive examination for direct recruitment to the Service shall be held at such intervals as the Government may, in consultation with the Commission from time to time determine. The dates on which and the place at which the examination shall be held shall be fixed by the Commission.

**8] Admission to competitive examination:**

The qualification for admission to the examination and the conduct thereof shall be in accordance with Rule-5(1)(b) & 5(1)(c) and with such regulations as the Government may, from time to time, issue in this behalf in consultation with the Commission.

**9] Decision of the Commission to be final:**

The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final and no candidate to whom a certificate of admission has not been issued by the Commission shall be admitted to the examination.

**10] Commission to forward a list in order of merit:**

The Commission shall forward to the Government a list arranged in order of merit of the candidates who have qualified by such standard as the Commission may determine and subject to the provision of the Tripura Scheduled Castes and Scheduled Tribes Reservation Act 1991 and the Rules made thereunder and with due regard to the maintenance of efficiency in administration.

**11] Inclusion in the list not to confer right to appointment:**

The inclusion of a candidate's name in the list referred to in rule-10 above confers no right to appointment unless the Government is satisfied, after such

inquiry as it may consider necessary, that the candidate is suitable in all respects for appointment to the Service and an actual offer of appointment is made.

**12] Physical fitness:**

No candidate shall be appointed to the Service unless he is declared, after such medical examination as the Government may prescribe, to be in good mental and bodily health and free from such mental or physical defect which is likely to interfere with the discharge of duties of the Service.

**13] Appointment of candidates included in the list:**

Subject to the provision of these rules the candidates will be considered for appointment to the available vacancies in the order in which their names appear in the list referred to in rule-10 above.

**PART - V**  
**(RECRUITMENT BY SELECTION)**

**14] Constitution of Departmental Promotion Committee:**

- (1) Recruitment to Grade-I to Grade-III of the service under Sub - Rule (2) of Rule-5 shall be made on recommendation of a Selection Committee (herein after referred to as the Committee) consisting of:
  - i) Chairman of the Commission - Chairman
  - ii) One senior Secretary of the State Govt. (to be nominated by Chief Secretary) - Member
  - iii) Secretary Finance Department - Member
  - iv) Secretary, Deptt. of welfare of STs. - Member
  - v) Secretary, Deptt. of welfare of SC/OBC & Minority - Member
  
- (2) Recruitment to Grade-IV of the service under Sub-Rule (2) of Rule-5 shall be made on recommendation of a Selection Committee consisting of:



- i) One senior Secretary of the State Govt. (to be nominated by Chief Secretary) . - Member
  - ii) Secretary, Finance Dept - Member
  - iii) Secretary, Deptt. of welfare of STs - Member
  - iv) Secretary, Deptt. of welfare of SC/OBC & Minority - Member
- (3) The Senior most Secretary shall preside over the meeting of the Selection Committee constituted under Sub-Rule (2) above.

**15] Conditions of eligibility for selection:**

Other than direct recruitment posts, all substantive posts in various grades of the service shall be filled by selection from officers as shown below:

- (1) Grade-I posts shall be filled by officers who hold Grade-II post and have rendered not less than 7 years regular service in the grade.
- (2) Grade-II posts shall be filled by officers who hold Grade-III post and have rendered not less than 5 years regular service in the grade.
- (3) Grade-III posts shall be filled by officers who hold Grade-IV post and have rendered not less than 5 years regular service in the grade.
- (4) Grade-IV posts shall be filled by officers who hold Grade-V (SL) posts, passed the Departmental examination conducted by the Commission and have rendered not less than 5 years regular service after moving to Grade-V (SL).

**16] Procedure for selection:**

- (1) The Committee constituted under Sub-Rule (1) and Sub-Rule (2) as the case may be of Rule-14 shall consider from time to time, cases of those officers who are eligible under Rule-15 for promotion to a higher Grade and prepare a list of persons recommended taking into account the actual number of vacancies at the time of selection and those likely to occur during a year. The selection for inclusion in the list shall be based on merit and suitability in all respects for appointment to the Service with due regard to seniority and reservation roster.
- (2) The names of persons included in the list shall be arranged in the order of merit and be forwarded to the Government.

**17] Consultation with the Commission:**

- (1) The list prepared under Sub-Rule (2) of Rule-16 shall be forwarded by the Government to the Commission along with the relevant records, where consultation with the Commission is necessary or where the Chairman of the Commission desires that a reference be made to the Commission.
- (2) If the Commission considers it necessary to make any change in the list received from the Government, the Commission shall inform the Government of the changes proposed.
- (3) The list shall finally be approved by the Government after taking into account the changes, if any, proposed by the Commission.
- (4) The list thus finally approved shall ordinarily be in force until a fresh list is prepared for the purpose in accordance with these rules.

**18] Appointment to the Service:**

Appointment to the Service shall be made in the order of merit as shown in the list referred to in Sub-Rule(3) of Rule-17.

**PART – VI**  
**(ELIGIBILITY FOR DIRECT RECRUITMENT)**

**19] Candidates for direct recruitment to the Service must fulfill the following conditions:**

**(1) Common eligibility conditions:**

For direct recruitment to any Grade of the Service a candidate:

- i) Must be a citizen of India and
- ii) Must not be less than 21 and not more than 37 years of age;

Provided that the Scheduled Castes, Scheduled Tribes and Physically Handicapped category of candidates and the Government servants shall get an upper age relaxation of 5(five) years.

Provided further that the Government servants of Scheduled Castes, Scheduled Tribes and Physically Handicapped category shall not get the upper age



relaxation of 5(five) years over and above the upper age relaxation of 5 (five) years' admissible to them as Scheduled Castes; Scheduled Tribes and Physically Handicapped.

**(2) Educational qualification:**

- i) For direct recruitment to Grade-V of the Service, a candidate must have at least a Bachelors Degree with Honours in Commerce / Economics / Pure Science subjects from a recognized University. Knowledge of recognized official language of the State and computer skills would be desirable.
- ii) For direct recruitment to Grade-IV of the Service, a candidate must have at least a Bachelors Degree in Commerce / Economics / Pure Science subjects from a recognized University with qualification in professional courses like Chartered Accountancy / ICWAI (Institute of Cost and Works Accountants of India) and at least 4(four) years experience in the respective field. Candidates who are already in Government Service, having educational qualification, required for direct recruitment in Grade-V and at least 5(five) years of service experience under the Government will also be eligible to apply. Knowledge of recognized official language of the State and computer skills would be desirable.

**PART - VII**

**(APPOINTMENT, PROBATION, TRAINING AND CONFIRMATION)**

**20] Appointment:-**

All appointments to the Service shall be made to the Grade and not against any specific post included in the Service.

**21] Disqualification: -**

- (a) No person who has more than one spouse living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life time of such spouse, shall be eligible for appointment to the service; and
- (b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to the service;

Provided that the Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

- (c) No direct recruit officer who has not passed the Departmental examination conducted by the Commission as per syllabus appended in the Annexure of these Rules shall be eligible for selection to next higher grade of the service.

**22] Special provision for Scheduled Castes and Scheduled Tribes:**

Appointment to every Grade of the Service made by direct recruitment or by selection or otherwise shall be subject to the provision of the Tripura Scheduled Castes and Scheduled Tribes reservation Act 1991 and the Rules framed thereunder.

**23] Period of Probation:**

- (1) Every person appointed to Grade-V, under Rule-5(1)(b) & Rule-5(1)(c), of the Service shall be on probation for a period of two years.
- (2) The State Government may in the case of any person extend the period of probation in consultation with the Commission.
- (3) The Government may, in consultation with the Commission, discharge, at any time a probationer from service without assigning any reason therefore.
- (4) A person on probation who holds a lien on any permanent post under the Central or State Government may, if he so desires during the period of probation, has the option to be reverted to his parent Department or Government after giving such notice as may be prescribed by the Government.

**24] Training and Departmental Examination:**

- (1) Every person appointed to the service under Rule-5 shall complete successfully such training as may be arranged from the Department.
- (2) Every person appointed to the service under Rule-5 shall be required to pass the Departmental Examination conducted by the Commission covering the syllabus appended in the Annexure of this Rules.

**25] Confirmation in Service:**

A person appointed to the service under Rule-5 on expiry of three years' in the service may be confirmed on the basis of general assessment of his/ her performance during the period of probation and his/ her performance in the training and the examinations as provided in Rule-24.

**PART - VIII  
(MISCELLANEOUS)**

**26] Posting of members of the service:**

Every member of the service shall, unless he is appointed to an ex-cadre post, or is otherwise not available for holding a duty post owing to the exigencies of service, be posted against a duty post under the Government.

**27] Deputation:**

A member of the service may, on deputation, be transferred to any post or be allowed deputation to any post outside the service under the Central or State Government, any company or organization.

**28] Private practice:**

No member of the service shall undertake private practice of any kind in any form or manner.

**29] Seniority:**

The State Government shall prepare a list of members of the service arranged in order of seniority as determined in the manner specified below:

- (i) Seniority of officers in each grade of the service shall be determined separately.
- (ii) Seniority of officers inducted under initial constitution in Grade-V shall be determined on the basis of their year of recruitment and merit list position in the respective years of recruitment. All officers who will be recruited in Grade-V after framing of this Rules will be junior to the officers inducted under initial constitution.

- (iii) In the case of persons appointed on the results of a competitive examination, under Rule-5(1)(c) or by selection under Rule-5(2) seniority in the service shall be determined by the order in which appointments are made to the service.

Provided that:

- (a) Persons recruited on the results of a competitive examination in any year shall be ranked inter-se in the order of merit in which they are placed at the competitive examination on the result of which they are recruited, those recruited on the basis of an earlier examination being ranked senior to those recruited on the basis of later examinations.
- (b) The relative seniority inter-se of persons recruited by selection shall be determined on the basis of the order in which their names are arranged in the list prepared under Rule-16.
- (iv) The relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies filled in a recruitment year between the direct recruits and the promotees which shall be based on the quotas of vacancies reserved for direct recruitment and promotion under Rule-5.

### 30] Pay & Allowances:

- (1) The scales of pay attached to various grades of the service shall be as follows:

i)	Grade I	Rs. 11000 – 18000/-
ii)	Grade II	Rs. 10000 – 15100/-
iii)	Grade III	Rs. 7800 – 15100/-
iv)	Grade IV	Rs. 7450 – 13000/-
v)	Grade V (Sr. Level) Grade V (Entry Level)	Rs. 6500 – 12300/- Rs. 5500 – 10700/-

- (2) Grade – V officers appointed in the entry level pay scale of Rs. 5500 – 10700/-, on completion of 4 years of service with satisfactory records



assessed by the Department will move to the pay scale of Rs. 6500 – 12300/-.

- (3) The Government may from time to time revise the scales of pay as a part of general revision of pay scales in the Government Service.
- (4) Dearness and other allowances shall be paid to persons holding duty posts at such rates as may be determined by the Government from time to time.
- (5) When a member of the service gets, under the Career Advancement Scheme or any other Scheme, the benefit of a higher scale of pay which is equal to the pay and allowances of a higher Grade of the Service, the member of the Service shall be entitled to the pay and allowances at the higher rate; but he shall not be entitled to the rank and status of that higher Grade or the duty posts included in that higher grade.

**31] Duties & Functions:**

Duties and functions to be carried over by the members of the Service shall be formulated from time to time by the Cadre Controlling Department and all members of the Service will remain accountable to the Cadre Controlling Department for compliance of such instructions.

**32] Option:**

All incumbents directly recruited / absorbed in the posts of Asstt. Accounts Officer / Asstt. Audit Officers, under the Directorate of Audit, prior to introduction of this Rules may exercise the option to remain outside the Service within a period of 60 days from the date of publication of this Rules in the Gazette. Option once exercised shall be final. If the intimation regarding option is not received within sixty days, the Government servant shall be deemed to have opted for this Service.

**33] Transitional arrangement:**

On and after the commencement of these Rules and until persons are appointed or recruited to duty post in accordance with the provisions of these Rules, Government at its discretion may allow continuation of officers holding any duty post included in this Service.

**34] Residuary matters:**

In regard to matters not specifically covered by these rules or by regulations or orders issued thereunder or by special orders, the members of the service shall be governed by the rules, regulations and orders applicable to the officers of the same status serving in connection with the affairs of the State Government.

**35] Interpretation:**

If any question arises as to the interpretation of these rules, the same shall be decided by the Government and its decision will be final.

**36] Repeal & Savings:**

With framing of these Rules, all provisions of identically related matters covered under previous orders, instructions, circulars, notifications stand repealed.

Notwithstanding such repeal any appointment made, order issued, action taken or anything whatsoever done under the orders, instructions, circulars, notifications so repealed shall be deemed to have been made, issued, taken or done duly and shall remain valid.

**PART - IX**  
**(RELAXATION)**

**37] Power to Relax:**

Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons or posts.

By order of the Governor

**A.K. Mangotra**  
**Principal Secretary,**  
**Finance Department,**  
**Government of Tripura.**



**SCHEDULE**  
**(VIDE RULE 4(I))**

The total strength of "Tripura Audit and Accounts Service" shall be as follows:

<b>Grade</b>	<b>Duty Post</b>	<b>Strength</b>
TAAS -V	Asstt. Audit Officer/ Asstt. Accounts Officer.	298
TAAS -IV	Audit Officer/Accounts Officer	72
TAAS -III	Sr. Audit Officer/Sr. Accounts Officer	24
TAAS -II	Deputy Director	08
TAAS - I	Joint Director	02
<b>Total Strength</b>		<b>404</b>

**ANNEXURE**

**Syllabus for the Departmental Examination and Training :-**

1. The Departmental examination shall be held every year by the Commission.
2. The Syllabus for Department examination shall be as under:-
  - a) Number of papers, subject and marks:

Paper number	Subject	Marks
Paper I	Principles of Civil Accounts, Audit and Finance	100
Paper II	Civil Audit, Accounts and Service Rules	100
Paper III	Public Works Accounts and Procedure	100
Paper IV	Advance Accountancy and Bookkeeping	100
Paper V	Practical on Service Rules and Public Works Accounts.	100

**b) Syllabus of papers:**

**Paper I: -** The questions will be both theoretical and practical in nature and the syllabus will consist of the following Chapters of "An Introduction to Indian Government Accounts and Audit" issued under the authority of the Comptroller and Auditor General of India (Fifth Edition, 1987) ---

- Chapter 3 -- Financial Administration in India,
- Chapter 4 -- Currency and Resource Arrangements,
- Chapter 6 -- Government & Commercial system of Accounts & Audit
- Chapter 7 -- Structure of Government Accounts,
- Chapter 11 -- Treasury Operation,
- Chapter 12 -- Departmental Compilation of Accounts,
- Chapter 18 -- Central Audit and Local Audit.
- Chapter 19 -- Audit of Receipts.
- Chapter 20 -- Audit of Expenditure.

**Paper II: -** The details of the syllabus for the Departmental examination shall be as follows:-

- (i) T. A. Rules.
- (ii) Delegation of Financial Power Rules 2007, Government of Tripura.
- (iii) Central Treasury Rules.
- (iv) Leaves Rules
- (v) Pension Rules of Tripura.
- (vi) FR, SR.

**Paper III: -** The syllabus will consist of --

- (i) Central Public Works Accounts Code with Appendices,
- (ii) Books of Forms referred to in Central Public Works Accounts Code,
- (iii) Accounts Code, Volume III (Part I & II – Public Works portion only).
- (iv) General Financial Rules.

**Paper IV: -** Advanced Accountancy & Book keeping: -

Single and double entry Book keeping and accounts, Cash Books and Bank reconciliation statement, bills and exchanges, consignments, depreciation and sinking fund, self balancing ledger, trading, manufacturing, profit and loss accounts and balance sheets, partnership accounts, company accounts, branch accounts, departmental accounts, double accounts, accounts of public utility concerns, hire purchase and royalty accounts, other miscellaneous accounts – (1) fire claims for stock, (2) packages and empties, (3) voyage accounts, analysis of balance sheet auditing (internal check), audit programme, vouching, valuation and verification of assets and liabilities, audit of the accounts of partnerships and companies, duties and responsibilities of auditors, audit of various institutions, special features relating to audit of government companies and public utility concerns.

**Paper V: -** Practical on: -

- a) Fundamental Rules and Supplementary Rules
- b) Public Works Accounts.

  
**TRIPURA GAZETTE**

**Published by Authority  
EXTRAORDINARY ISSUE**

*Agartala, Monday, December 31, 2018 A. D., Pausa 10, 1940 S. E.*

PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT**

No.F.2(43)/AUD-DIR/ESTT/2006/P/

Dated, Agartala, the 31<sup>st</sup> December, 2018

**NOTIFICATION**

In exercise of powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Tripura in consultation with the Tripura Public Service Commission has been pleased to make the following Rules to amend The Tripura Audit and Accounts Service Rules, 2007 (hereinafter referred to as the 'Principal Rules') namely:

**1] Short Title and Commencement :**

- (a) These rules may be called The Tripura Audit and Accounts Service(First Amendment) Rules, 2018.
- (b) They shall be deemed to have come into force with effect from the date of their publication in the Official Gazette.

**2] Amendment of Rule 2 under PART-I (GENERAL) of the Principal Rules :**

- 2.1] After the proviso '(k)' of Rule 2 of the Principal Rules, a new proviso '(l)' shall be inserted as follows:

“(l) TAAS means Tripura Audit and Accounts Service.”

**3] Amendment of Rule 3 under PART-II (CONSTITUTION OF THE SERVICE, ITS CLASSIFICATION AND AUTHORIZED STRENGTH) of the Principal Rules :**

- 3.1] The figure '5' appearing in Sub-rule (ii) of Rule 3 of the Principal Rules shall be substituted by the figure '6'.
- 3.2] The words '(Entry level)' and '(Senior level)' appearing in the second column against serial No.(e) of Sub-rule (ii) of Rule 3 and incorporated elsewhere in the same manner or abbreviation form in the Principal Rules shall be treated as deleted.
- 3.3] The words 'Group C-Non-Gazetted' and 'Group B-Non-Gazetted' appearing in the third column against serial No.(e) of Sub-rule (ii) of Rule 3 of the Principal Rules shall be substituted by the words 'Group B-Non-Gazetted'.
- 3.4] After serial No.(c) of Sub-rule (ii) of Rule 3 of the Principal Rules, the following shall be inserted against serial No. '(f)':

(f)	TAAS - Grade-VI	Group C-Non-Gazetted
-----	-----------------	----------------------

- 4]** **Amendment of Rule 5 under PART-III (METHOD OF RECRUITMENT) of the Principal Rules :** The Direct Recruitment will be made as per required provisions of the New Recruitment Policy issued vide Notification No.F.20(1)-GA(P&T)/18 dated 05.06.2018.
- 4.1]** The provision of clause '(b)' of Sub-rule (1) of Rule 5 of the Principal Rules shall be substituted by the following:
- '(b)' "A new Grade namely Grade-VI(Auditor)' will be included under the Tripura Audit and Accounts Service (First Amendment) Rules, 2018. The existing Auditors, who are presently serving under the Directorate of Audit, shall be absorbed in the Grade-VI as members of the service by giving them one time relaxation of eligibility criteria except educational qualification and service experience. For the purpose of Sub-rule (5) of Rule 15 of the Principal Rules, in computing the period of 5(five) years of continuous service in the Grade-VI, the period of service rendered by such employees in a similar grade or post before constitution of this proviso shall be counted in their cases."
- 4.2]** The proviso to clause '(c)' of Sub-rule (1) of Rule 5 of the Principal Rules shall be substituted by the following:
- '(c)' "15% of the posts in the authorized permanent strength of Grade-IV of the service shall be filled up by direct recruitment only from the candidates who must have at least a Bachelor's Degree in Commerce/Economics/Pure Science subjects from a recognized University with qualification in professional courses like Chartered Accountant/ICWAI (Institute of Cost and Works Accountants of India) and have at least 4(four) years experience in the respective field. The candidates who are already in Government service, having educational qualification, required for direct recruitment in Grade-V and at least 5(five) years of service experience under the Government will also be eligible to apply for the posts. Knowledge of recognized official language of the State and computer skills would be desirable. Regulation with detailed syllabus shall be notified by the Department in consultation with the Commission".
- 4.3]** After clause '(c)' of Sub-rule (1) of Rule 5 of the Principal Rules, the following new clauses '(d)' and '(e)' shall be inserted:
- '(d)' "50% of the posts in the authorized permanent strength of Grade-V of the service shall be filled up by direct recruitment only from the candidates who must have at least a Bachelor's Degree with Honours in Commerce/Economics/Pure Science subjects with fifty percent (50%) marks from a recognized University. Knowledge of recognized official language of the State and computer skills would be desirable. Regulation with detailed syllabus shall be notified by the Department in consultation with the Commission".
- '(e)' "100% of the posts in the authorized permanent strength of Grade-VI of the service shall be filled up by direct recruitment only from the candidates who must have at least a Bachelor's Degree in Commerce/Economics/Pure Science subjects from a recognized University. Knowledge of recognized official language of the State and computer skills would be desirable. Preference would be given to the candidates who have qualified in professional course of Master of Business Administration (Finance). Regulation with detailed syllabus shall be notified by the Department in consultation with the Commission".

- 4.4] The provision of Sub-rule (2) of Rule 5 of the Principal Rules shall be substituted by the following:

"All substantive vacancies of the permanent strength of Grade-I, Grade-II and Grade-III shall be filled up by Selection in the manner as specified in PART-V of these Rules.

All substantive vacancies of the permanent strength of Grade-IV and Grade-V other than the direct recruitment quota as specified in Rule 5(1)(c) and 5(1)(d) respectively shall also be filled up by Selection in the manner as specified in PART-V of these Rules.

In case of failing of filling up of vacancies through Selection, the required vacancies may be filled up by transfer on deputation from the employees holding analogous post in other Departments of the State Government/Central Government/PSUs/Autonomous Body/Statutory Body."

- 5] **Amendment of Rule 8 under PART-IV (DIRECT RECRUITMENT) of the Principal Rules :** The Direct Recruitment will be made as per required provisions of the New Recruitment Policy issued vide Notification No.F.20(1)-GA(P&T)/18 dated 05.06.2018.

The provision of Rule 8 of the Principal Rules shall be substituted by the following :

"The qualification for admission to the examination and the conduct there of shall be in accordance with the proviso to clause (c), (d) and (e) of Sub-rule (1) of Rule 5 and with such regulations as the Government may, from time to time, issue in this behalf in consultation with the Commission".

- 6] **Amendment of Rule 14 under PART-V (RECRUITMENT BY SELECTION) of the Principal Rules :**

- 6.1] After Sub-rule (3) of Rule 14 of the Principal Rules, a new Sub-rule '(4)' shall be inserted as follows :

- "(4) Recruitment to Grade-V of the Service under Sub-Rule (2) of Rule 5 shall be made on recommendation of a Selection Committee (hereinafter referred to as the 'Committee') consisting of:

(i)	Secretary, Finance Department	=	Chairman
(ii)	Head of Department	=	Member
(iii)	Head of Department from another Department	=	Member
(iv)	Director, Directorate for Welfare of STs	=	Member
(v)	Director, Directorate for Welfare of SCs/OBCs & Minorities"	=	Member

- 7] **Amendment of Rule 15 under PART-V (RECRUITMENT BY SELECTION) of the Principal Rules :**

- 7.1] The provision of Sub-rule (4) of Rule 15 of the Principal Rules shall be substituted by the following:

"Grade-IV posts shall be filled by officers who hold Grade-V posts and have rendered not less than 8 years regular service in the grade and passed the Departmental



Examination conducted by the Commission.”

- 7.2] After Sub-rule (4) of Rule 15 of the Principal Rules, a new Sub-rule '(5)' shall be inserted as follows:
- “(5) Grade-V posts shall be filled by officers who hold Grade-VI posts and have rendered not less than 5 years continuous service in the grade and passed the Departmental Examination conducted by the Commission.”
- 8] **Amendment of Rule 16 under PART-V (RECRUITMENT BY SELECTION) of the Principal Rules :**
- 8.1] The word 'and' appearing in the first line of Sub-rule (1) of Rule 16 of the Principal Rules shall be substituted by comma (,).
- 8.2] After the words 'Sub-Rule (2)' appearing in the first line of Sub-rule (1) of Rule 16 of the Principal Rules, the words 'and Sub-rule (4)' shall be inserted.
- 9] **Amendment of Rule 19 under PART-VI (ELIGIBILITY FOR DIRECT RECRUITMENT) of the Principal Rules :**
- 9.1] The figure '37' appearing in the proviso (ii) of Sub-rule (1) of Rule 19 of the Principal Rules shall be substituted by the figure '40'.
- 9.2] The word 'yeas' appearing in the proviso (ii) of Sub-rule (1) of Rule 19 of the Principal Rules, shall be read as 'years'.
- 9.3] The proviso to clause (i) of Sub-rule (2) of Rule 19 of the Principal Rules shall be substituted by the following:
- “For direct recruitment to Grade-V of the service, a candidate must have at least a Bachelor's Degree with Honours in Commerce/Economics/Pure Science subjects with fifty percent (50%) marks from a recognized University. Knowledge of recognized official language of the State and computer skills would be desirable”.
- 9.4] After the proviso (ii) of Sub-rule (2) of Rule 19 of the Principal Rules, a new proviso '(iii)' shall be inserted as follows:
- “(iii) For direct recruitment to Grade-VI of the service, a candidate must have at least a Bachelor's Degree in Commerce/Economics/Pure Science subjects from a recognized University. Knowledge of recognized official language of the State and computer skills would be desirable. Preference would be given to the candidates who have qualified in professional course of Master of Business Administration (Finance)”.
- 10] **Amendment of Rule 23 under PART-VII (APPOINTMENT, PROBATION, TRAINING AND CONFIRMATION) of the Principal Rules :**
- 10.1] The provision of Sub-rule (1) of Rule 23 of the Principal Rules shall be substituted by the following:
- “Every person appointed to Grade-IV, Grade-V and Grade-VI of the service under Rule 5(1)(c), 5(1)(d) and 5(1)(e), as the case may be, of these Rules shall be on probation for a period of 2(two) years.”
- 11] **Amendment of Rule 29 under PART-VIII (MISCELLANEOUS) of the Principal Rules :**
- 11.1] After the words 'Grade-V' appearing in the first and fourth line in the proviso to Sub-rule (ii) of Rule 29 of the Principal Rules, the words “and in Grade-VI” shall be

inserted.

- 11.2] After the last sentence of the proviso to Sub-rule (ii) of Rule 29 of the Principal Rules, the following shall be added :

“Seniority of the existing Auditors in the Grade-VI after future recruitment will be maintained separately”.

- 12] **Amendment of Rule 30 under PART-VIII (MISCELLANEOUS) of the Principal Rules :**

- 12.1] The table under Sub-rule (1) of Rule 30 of the Principal Rules shall be substituted as follows:

(i)	Grade-I	PB-4: Rs.15600-39100 (GP: Rs.7000) (Level-17 of Tripura State Pay Matrix, 2018)
(ii)	Grade-II	PB-4: Rs.15600-39100 (GP: Rs.6600) (Level-15 of Tripura State Pay Matrix, 2018)
(iii)	Grade-III	PB-4: Rs.15600-39100 (GP: Rs.5400) (Level-14 of Tripura State Pay Matrix, 2018)
(iv)	Grade-IV	PB-3: Rs.10230-34800 (GP: Rs.4800) (Level-13 of Tripura State Pay Matrix, 2018)
(v)	Grade-V	PB-3: Rs.10230-34800 (GP: Rs.4400) (Level-11 of Tripura State Pay Matrix, 2018)
(vi)	Grade-VI	PB-2: Rs.5700-24000 (GP: Rs.2800) (Level-9 of Tripura State Pay Matrix, 2018)

- 12.2] The provision of Sub-rule (2) of Rule 30 of the Principal Rules shall be treated as deleted.

- 12.3] After the words 'Career Advancement Scheme' appearing in the first and second line of Sub-rule (5) of Rule 30 of the Principal Rules, the new words 'or ACP/MACPs' shall be inserted.

- 13] **Amendment of SCHEDULE (VIDE RULE 4(i)) of the Principal Rules :**

- 13.1] The table below 'SCHEDULE (VIDE RULE 4(i))' of the Principal Rules shall be substituted as follows :


Grade	Duty Post	Strength
TAAS-I	Joint Director	02
TAAS-II	Deputy Director	08
TAAS-III	Senior Audit Officer/Senior Accounts Officer	24
TAAS-IV	Audit Officer/Accounts Officer	72
TAAS-V	Assistant Audit Officer/Assistant Accounts Officer	298
TAAS-VI	Auditor	262
<b>Total strength</b>		<b>666</b>

14] **Amendment of ANNEXURE (Syllabus for the Departmental Examination and Training) at Page No.15 and Page No.16 of the Tripura Audit and Accounts Service Rules, 2007 :**

14.1] The provision contained in ANNEXURE at Page No.15 and Page No.16 of the Tripura Audit and Accounts Service Rules, 2007 shall be substituted by the following :

"The detailed Syllabus for the Tripura Audit and Accounts Service Examination is shown at **ANNEXURE.**"

By order of the Governor,

  
(L. K. Gupta, IAS)  
Chief Secretary to the  
Government of Tripura

**ANNEXURE**

**Detailed Syllabus for Departmental Examination for promotion from Grade-V to Grade-IV under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018**

PAPER-I	TITLE: ENGLISH GRAMMER & COMPREHENSION AND CONSTITUTION OF INDIA	FULL MARKS= 100	PASS MARKS:-(I) UNRESERVED CATEGORY- 50 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 45 MARKS	TIME ALLOWED- 2 HOURS
---------	--	-----------------	---	-----------------------

**PAPER-I: ENGLISH GRAMMER & COMPREHENSION AND CONSTITUTION OF INDIA**

CHAPTER	TOPICS	MARKS
Chapter-1	<b>English Grammar &amp; Comprehension:-</b> i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms(vi)Verbal Reasoning (vii)Writing Styles (viii)Articles & Prepositions	50
Chapter-2	<b>Constitution of India Chapters:-</b> I, V, VI, VIII, IX, IX(A), X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.	50
Total Marks		100

PAPER-II	TITLE: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER	FULL MARKS= 100	PASS MARKS:-(I) UNRESERVED CATEGORY- 50 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 45 MARKS	TIME ALLOWED- 2 HOURS
----------	---	-----------------	---	-----------------------

**PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION**

CHAPTER	TOPICS	MARKS	
Chapter-1	<b>Accountancy including Govt. Accounting:-</b> [Cash Book, Preparation of Bank Reconciliation Statement, Double Entry System, Management Accountancy, Trial Balance, Financial Statement of Profit & Non-Profit Seeking Concern (Trading Account, Profit & Loss Account, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet)]	80	
Chapter-2	<b>Acts. &amp; Rules of State &amp; Central Government:-</b> DFPRT-2017, GFRs-2017, Central Treasury Rules Part-I, The Tripura State Goods & Services Tax Act-2017 & Rules, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983.		
Chapter-3	<b>Introduction to Indian Government Accounts &amp; Audit:-</b> Chapters:- VII, XI, XIV, XV, XVI, XVII, XIX, XX, XXI, XXII, XXIV, XXV, XXX and XXXI		
Chapter-4	<b>Principles of Auditing:-</b> Internal Check, Audit Programme, Vouching, Valuation and Verification of Assets & Liabilities, Duties & Responsibilities of Auditors, Preparation of Audit Report, Different types of Audit: Statutory Audit, Transaction Audit, Performance Audit, Social Audit.		
Chapter-5	<b>Tools for financial statement analysis:-</b> Cash Flow Statement, Cost Sheet & Cost Analysis		
Chapter-6	Manual for Procurement of Goods-2017, Manual for Consultancy & Other Services-2017, CPW A Code		
Chapter-7	Business Mathematics & Statistics (Elementary Knowledge)		10
Chapter-8	Computers in Accounting & Auditing (Basic of Computer Application- MS Office, Internet)		10
Total Marks		100	

NOTE:-

1. The Departmental Examination will be conducted by the Tripura Public Service Commission every year.
2. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
3. No negative marking is applicable.
4. All the Questions will be MCQ based carrying 1(one) mark each.

Reference Books:-

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Cost Accountancy, Auditing and Business Mathematics & Statistics, Syllabus of B.Com Course may be followed.

**Detailed Syllabus for Departmental Examination for promotion from Grade-VI to Grade-V under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018**

PAPER-I	TITLE: ENGLISH GRAMMER & COMPREHENSION AND ACTS. & RULES OF STATE & CENTRAL GOVERNMENT	FULL MARKS =100	PASS MARKS:-(i) UNRESERVED CATEGORY- 50 MARKS (ii) SC/ST/PH/EX-SERVICE MAN- 45 MARKS	TIME ALLOWED- 2 HOURS
---------	--	-----------------	---	-----------------------

**PAPER-I: ENGLISH GRAMMER & COMPREHENSION AND ACTS. & RULES OF STATE & CENTRAL GOVERNMENT**

CHAPTER	TOPICS	MARKS
Chapter-1	<b>English Grammar &amp; Comprehension:-</b> i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms (vi) Verbal Reasoning (vii) Writing Styles (viii) Articles & Prepositions	40
Chapter-2	<b>Acts. &amp; Rules of State &amp; Central Government:-</b> DFPRT-2017, GFRs-2017, Central Treasury Rules Part-I, The Tripura State Goods & Services Tax Act-2017 & Rules, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983	60
Total Marks		100

PAPER-II	TITLE: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER	FULL MARKS= 100	PASS MARKS:-(i) UNRESERVED CATEGORY- 50 MARKS (ii) SC/ST/PH/EX-SERVICE MAN- 45 MARKS	TIME ALLOWED- 2 HOURS
----------	---	-----------------	---	-----------------------

**PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION**

CHAPTER	TOPICS	MARKS
Chapter-1	<b>Accountancy including Govt. Accounting:-</b> Evidence of Transaction (Invoice, Cash Memo., Bill, Preparation of Vouchers, Pay- in-Slip), Single and Double Entry System of Book Keeping, Cash Book (Single & Double Column System), Preparation of Bank Reconciliation Statement, Trial Balance, Financial Statement of Profit & Non-Profit seeking concern (Trading Account, Profit & Loss Account, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet)	70
Chapter-2	<b>Introduction to Indian Government Accounts &amp; Audit:-</b> Chapters:- VII, XI, XIV, XV, XVI, XVII, XIX, XX, XXI, XXII, XXIV, XXV, XXX and XXXI	
Chapter-3	<b>Principles of Auditing:</b> Internal Check, Audit Programme, Vouching, Valuation and Verification of Assets & Liabilities, Duties & Responsibilities of Auditors, Preparation of Audit Report, Different types of Audit: Statutory Audit, Transaction Audit, Performance Audit, Social Audit.	
Chapter-4	<b>Tools for financial statement analysis:-</b> Cash Flow Statement, Cost Sheet & Cost Analysis	
Chapter-5	Preparation of Bill, Utilization of various numbered & un-numbered Forms, Appropriation Bill & Structure of Government Accounts.	10
Chapter-6	Business Mathematics & Statistics (Elementary Knowledge)	10
Chapter-7	Computers in Accounting & Auditing (Basic of Computer Application- MS Office, Internet)	10
Total Marks		100



NOTE:-

1. The Syllabus is meant for the officers who are in the entry level (i.e. Grade-VI). Hence, Standard may be kept at basic level.
2. The Departmental Examination will be conducted by the Tripura Public Service Commission every year.
3. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
4. No negative marking is applicable.
5. All the Questions will be MCQ based carrying 1(one) mark each.

Reference Books:-

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Cost Accountancy, Auditing and Business Mathematics & Statistics, Syllabus of B.Com Course may be followed.

Tripura Gazette, Extraordinary Issue, December 31, 2018 A. D.

Detailed Syllabus for Direct Recruitment in Grade-IV under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018 in compliance of advice of the GA (P&T) Department vide U.O.No.1808/GA(P&T)/18 dated 17.09.2018 and in accordance with the terms and conditions of the New Recruitment Policy issued vide Notification No.F.20(1)-GA(P&T)/18 dated 05.06.2018

PAPER-I	TITLE: ENGLISH GRAMMER & COMPREHENSION, GK & CA, ACTS. & RULES OF STATE & CENTRAL GOVERNMENT AND CIVIL ACCOUNTS INCLUDING GOVT. ACCOUNTING	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
---------	--	-----------------	--	-----------------------

**PAPER-I: ENGLISH GRAMMER & COMPREHENSION, GENERAL KNOWLEDGE & CURRENT AFFAIRS, ACTS. & RULES OF STATE & CENTRAL GOVERNMENT AND CIVIL ACCOUNTS INCLUDING GOVT. ACCOUNTING**

CHAPTER	TOPICS	MARKS
Chapter-1	<b>English Grammar &amp; Comprehension:-</b> (i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms (vi) Verbal Reasoning (vii) Writing Styles (viii) Articles & Prepositions	25
Chapter-2	General Knowledge & Current Affairs	25
Chapter-3	<b>Constitution of India Chapter:-</b> I, V, VI, VIII, IX, IX(A), X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.	25
Chapter-4	<b>Acts. &amp; Rules of State &amp; Central Government:-</b> DPRT-2017, FR & SR, GFRs-2017, Central Treasury Rules Part-I, The Tripura State Goods & Service Tax Act-2017, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Civil Service Conduct Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983	25
Chapter-5	<b>Civil Accounts including Government Accounting</b> (i) Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting - Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP) and An Introduction to Indian Govt. Accounts & Audit (ii) Depreciation, Provisions and Reserves (iii) Bill of Exchange, Promissory Notes and Cheques (iv) Accounting Standards issued by ICAI (v) Financial Statements- Sole Proprietorship concerns, Non-Profit seeking Organizations, Analysis of Financial Statements (vi) Structure of Government Accounts (vii) Receipt & Payment Rules-1983 (viii) Government Accounting Rules-1990	100
Total Marks		200

PAPER-II	TITLE: TREASURY OPERATION, BUSINESS LAW, TAXATION, COST ACCOUNTANCY, BASIC STATISTICS AND BASIC COMPUTER KNOWLEDGE	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
----------	--	-----------------	--	-----------------------

**PAPER-II: TREASURY OPERATION, BUSINESS LAW, TAXATION, COST ACCOUNTANCY, BASIC STATISTICS AND BASIC COMPUTER KNOWLEDGE**

CHAPTER	TOPICS	MARKS
Chapter-1	Treasury Operation (with reference to Tripura)	40
Chapter-2	Business Laws	30
Chapter-3	Taxation (Direct & Indirect)	30
Chapter-4	Cost Accountancy-Books of Accounts in Cost Accounting, Cost Accounts Rules	30

	& Records, Reconciliation of Cost and Financial Accounts, Materials, Labour and Direct Expenses, Marginal Costing, Production Accounts and Cost Sheet, Process Accounts	
Chapter-5	Basic Statistics:-Mean, Median, Mode & Exploratory Data Analysis, Frequency Distributions and Graphs, Histograms, Frequency Polygons and Ogives, Standard Deviation and Variance, Data Collection and Sampling Techniques, Probability and Correlation and Regression	30
Chapter-6	Basic Knowledge & Skills of Computer:- Networking & E-mail, MS Office, Database Management System (SQL)	40
Total Marks		200

1.	Total Marks for Written Examination		400 Marks
2.	Pass/Qualifying Marks	UNRESERVED CATEGORY	200 Marks
		SC/ST/PH/EX-SERVICE MAN	180 Marks
3.	Personality Test (viva voce)		40 Marks
4.	Pass/Qualifying Marks	UNRESERVED CATEGORY	20 Marks
		SC/ST/PH/EX-SERVICE MAN	18 Marks

**NOTE:-**

1. The Examination for direct recruitment will be conducted by the Tripura Public Service Commission.
2. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
3. Negative marking is applicable.
4. All the Questions will be MCQ based carrying 1(one) mark each.

**Reference Books:-**

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Cost Accountancy, Business Law, Taxation, Auditing and Basic Statistics, Syllabus of B.Com Course may be followed.

Detailed Syllabus for Direct Recruitment in Grade-V under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018 in compliance of advice of the GA(P&T) Department vide U.O.No.1808/GA(P&T)/18 dated 17.09.2018 and in accordance with the terms and conditions of the New Recruitment Policy issued vide Notification No.F.20(1)-GA(P&T)/18 dated 05.06.2018.

PAPER-I	TITLE: READING SKILL, ENGLISH GRAMMER & COMPREHENSION, GK & CA AND CONSTITUTION OF INDIA	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
---------	--	-----------------	--	-----------------------

**PAPER-I: READING SKILL, ENGLISH GRAMMER & COMPREHENSION, GENERAL KNOWLEDGE & CURRENT AFFAIRS AND CONSTITUTION OF INDIA**

CHAPTER	TOPICS	MARKS
Chapter-1	Reading Skill	30
Chapter-2	<b>English Grammar &amp; Comprehension:-</b> i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms (vi) Verbal Reasoning (vii) Writing Styles (viii) Articles & Prepositions	70
Chapter-3	General Knowledge & Current Affairs	50
Chapter-4	<b>Constitution of India Chapters:-</b> I, V, VI, VIII, IX, IX(A), X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.	50
Total Marks		200

PAPER-II	TITLE: ACCOUNTS, AUDIT, BASIC STATISTICS AND BASIC KNOWLEDGE IN COMPUTER	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
----------	--	-----------------	--	-----------------------

**PAPER-II: ACCOUNTS, AUDIT, BASIC STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION**

CHAPTER	TOPICS	MARKS
Chapter-1	(i) <b>Accountancy including Govt. Accounting:-</b> [Cash Book, Preparation of Bank Reconciliation Statement, Double Entry System, Management Accountancy, Trial Balance, Financial Statement of Profit & Non-Profit Seeking Concern (Trading Account, Profit & Loss Account, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet)]  (ii) Audit of Govt. Departments including Public Works Department, Manual for Procurement of Goods-2017, Manual for Consultancy & Other Services-2017, CPW A Code	50
Chapter-2	<b>Acts. &amp; Rules of State &amp; Central Government:-</b> DPPRT-2017, GFRs-2017, FR & SR, Central Treasury Rules Part-I, The Tripura State Goods & Services Tax Act-2017 & Rules, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983	50
Chapter-3	<b>Basic Statistics:-</b> Mean, Median, Mode, Exploratory Data Analysis, Frequency Distributions, Graphs (Histograms, Frequency Polygons & Ogives), Standard Deviation, Variance, Data Collection & Sampling Techniques, Probability, Correlation and Regression	50
Chapter-4	Computer (Basic Knowledge & I.T) Networking & E-mail, MS Office, Database Management System (SQL)	50
Total Marks		200

1.	Total Marks for Written Examination		400 Marks
2.	Pass/Qualifying Marks	UNRESERVED CATEGORY	200 Marks
		SC/ST/PH/EX-SERVICE MAN	180 Marks
3.	Personality Test (viva voce)		40 Marks
4.	Pass/Qualifying Marks	UNRESERVED CATEGORY	20 Marks
		SC/ST/PH/EX-SERVICE MAN	18 Marks

**NOTE:-**

1. The Examination for direct recruitment will be conducted by the Tripura Public Service Commission.
2. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
3. Negative marking is applicable.
4. All the Questions will be MCQ based carrying 1(one) mark each.

**Reference Books:-**

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Auditing and Basic Statistics, Syllabus of B.Com Course may be followed.



Tripura Gazette, Extraordinary Issue, December 31, 2018 A. D.

Detailed Syllabus for Direct Recruitment in Grade-VI under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018 in compliance of advice of the GA(P&T) Department vide U.O.No.1808/GA(P&T)/18 dated 17.09.2018 and in accordance with the terms and conditions of the New Recruitment Policy issued vide Notification No.F.20(1)-GA(P&T)/18 dated 05.06.2018.

PAPER-I	TITLE: READING SKILL, ENGLISH GRAMMER & COMPREHENSION, GK & CA, ACTS. & RULES OF STATE & CENTRAL GOVERNMENT	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
---------	---	-----------------	--	-----------------------

<b>PAPER-I: READING SKILL, ENGLISH GRAMMER &amp; COMPREHENSION, GENERAL KNOWLEDGE &amp; CURRENT AFFAIRS, ACT. &amp; RULES OF STATE &amp; CENTRAL GOVERNMENT</b>		
CHAPTER	TOPICS	MARKS
Chapter-1	Reading Skill	30
Chapter-2	<b>English Grammar &amp; Comprehension:-</b> i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms (vi) Verbal Reasoning (vii) Writing Styles (viii) Articles & Prepositions	70
Chapter-3	General Knowledge & Current Affairs	50
Chapter-4	<b>Acts. &amp; Rules of State &amp; Central Government:-</b> DFPRT-2017, GFRs-2017, FR & SR, Central Treasury Rules Part-I, The Tripura State Goods & Services Tax Act-2017 & Rules, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983	50
Total Marks		200

PAPER-II	TITLE: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BASIC STATISTICS & COMPUTER	FULL MARKS= 200	PASS MARKS:-(I) UNRESERVED CATEGORY- 100 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 90 MARKS	TIME ALLOWED- 3 HOURS
----------	---	-----------------	--	-----------------------

<b>PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BASIC STATISTICS AND BASIC COMPUTER KNOWLEDGE</b>		
CHAPTER	TOPICS	MARKS
Chapter-1	<b>Accounts:-</b> Evidence of Transaction (Invoice, Cash Memo, Bill, preparation of vouchers, pay in slip), Single and Double Entry System of Book keeping, Cash Book (Single & Double column system), Preparation of Bank Reconciliation Statement, Trial Balance, Financial Statement of profit & not profit seeking concern (Trading Account, Profit & Loss Account, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet) <b>Auditing:-</b> Internal Check, Audit Programme, Vouching, Valuation and Verification of assets & liabilities, Duties & responsibilities of Auditors, Preparation of Audit Report, Different terms of Audit: Statutory Audit, Transaction Audit, Performance Audit, Social Audit, Proprietary Audit etc.	50
Chapter-2	<b>Tools for financial statement analysis:-</b> Cash Flow Statement, Cost Sheet & Cost Analysis	50
Chapter-3	<b>Basic Statistics:-</b> Mean, Median, Mode, Exploratory Data Analysis, Frequency Distributions, Graphs (Histograms, Frequency Polygons & Ogives), Standard Deviation, Variance, Data Collection & Sampling Techniques, Probability, Correlation and Regression	50
Chapter-4	Computer (Basic Knowledge & I.T) Networking & E-mail, MS Office, Database Management System (SQL)	50
Total Marks		200



1.	Total Marks for Written Examination		400 Marks
2.	Pass/Qualifying Marks	UNRESERVED CATEGORY	200 Marks
		SC/ST/PH/EX-SERVICE MAN	180 Marks
3.	Personality Test (viva voce)		40 Marks
4.	Pass/Qualifying Marks	UNRESERVED CATEGORY	20 Marks
		SC/ST/PH/EX-SERVICE MAN	18 Marks

**NOTE:-**

1. The Examination for direct recruitment will be conducted by the Tripura Public Service Commission.
2. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
3. Negative marking is applicable.
4. All the Questions will be MCQ based carrying 1(one) mark each.

**Reference Books:-**

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Cost Accountancy, Basic Statistics and Auditing, Syllabus of B.Com Course may be followed.