



GOVERNMENT OF TRIPURA FINANCE DEPARTMENT

**THE TRIPURA AUDIT AND ACCOUNTS
SERVICE (FIRST AMENDMENT) RULES, 2018**

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GOVERNMENT OF TRIPURA FINANCE DEPARTMENT

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

Dated, Agartala, the 31st 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.(e) 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
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- 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 :

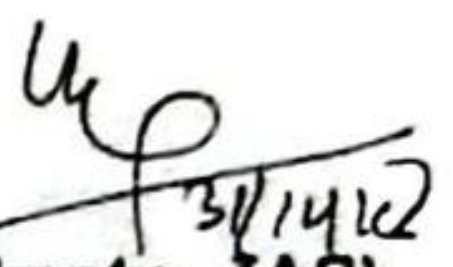
Grade	Duty Post	Strength
TAAS-I	Joint Director	02
TAAS-II	Deputy Director	08
TAAS-III	Senior Audit Officer/Senior Accounts Officer	24
TAAS-IV	Audit Officer/Accounts Officer	72
TAAS-V	Assistant Audit Officer/Assistant Accounts Officer	298
TAAS-VI	Auditor	262
Total strength		666

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
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PAPER-I: ENGLISH GRAMMER & COMPREHENSION AND CONSTITUTION OF INDIA		
CHAPTER	TOPICS	MARKS
Chapter-1	English Grammar & Comprehension:- 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	Constitution of India Chapters:- 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
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PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION		
CHAPTER	TOPICS	MARKS
Chapter-1	Accountancy including Govt. Accounting:- [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	Acts. & Rules of State & Central Government:- 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	Introduction to Indian Government Accounts & Audit:- Chapters:- VII, XI, XIV, XV, XVI, XVII, XIX, XX, XXI, XXII, XXIV, XXV, XXX and XXXI	
Chapter-4	Principles of Auditing:- 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	Tools for financial statement analysis:- 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
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PAPER-I: ENGLISH GRAMMER & COMPREHENSION AND ACTS. & RULES OF STATE & CENTRAL GOVERNMENT

CHAPTER	TOPICS	MARKS
Chapter-1	English Grammar & Comprehension:- 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	Acts. & Rules of State & Central Government:- 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
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PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION

CHAPTER	TOPICS	MARKS
Chapter-1	Accountancy including Govt. Accounting:- 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	Introduction to Indian Government Accounts & Audit:- Chapters:- VII, XI, XIV, XV, XVI, XVII, XIX, XX, XXI, XXII, XXIV, XXV, XXX and XXXI	10
Chapter-3	Principles of Auditing:- 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	Tools for financial statement analysis:- 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.	
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.

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
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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	English Grammar & Comprehension:- 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	Constitution of India Chapter:- 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	Acts. & Rules of State & Central Government:- DFPRT-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	Civil Accounts including Government Accounting (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
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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
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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	English Grammar & Comprehension:- 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	Constitution of India Chapters:- 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
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PAPER-II: ACCOUNTS, AUDIT, BASIC STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION		
CHAPTER	TOPICS	MARKS
Chapter-1	(i) Accountancy including Govt. Accounting:- [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	Acts. & Rules of State & Central Government:- 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
Chapter-3	Basic Statistics:- 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.

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
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PAPER-I: READING SKILL, ENGLISH GRAMMER & COMPREHENSION, GENERAL KNOWLEDGE & CURRENT AFFAIRS, ACT. & RULES OF STATE & CENTRAL GOVERNMENT

CHAPTER	TOPICS	MARKS
Chapter-1	Reading Skill	30
Chapter-2	English Grammar & Comprehension:- 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	Acts. & Rules of State & Central Government:- 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
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PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BASIC STATISTICS AND BASIC COMPUTER KNOWLEDGE

CHAPTER	TOPICS	MARKS
Chapter-1	Accounts:- 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) Auditing:- 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	Tools for financial statement analysis:- Cash Flow Statement, Cost Sheet & Cost Analysis	50
Chapter-3	Basic Statistics:- 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:-

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