

SCHEDULE—II

Rules and Syllabus for the Meghalaya Subordinate Local Fund Audit Service
(Promotion) Examination

Subject	Time	Maximum marks	Minimum marks required for passing	Percentage exemption marks
1. Essay or Precise and draft Paper I	2½ Hrs.	100	40 per cent	50 per cent
2. Elementary Book keeping Paper II	3 "	100	40 "	50 "
3. General Accounts	3 "	100	40 "	50 "
(i) Without book Paper III	3 "	100	40 "	50 "
(ii) With books Paper IV	3 "	100	40 "	50 "
4. Rules and Regulations for the audit and inspection of accounts under the Department.				
(i) Without books Paper V	3 "	100	40 "	50 "
(ii) With books Paper VI	3 "	100	40 "	50 "
5. District Council, Fund Rules, Municipal Act and the rules framed thereunder together with the Subsidiary Rules				
(i) Without books Paper VII	3 "	100	40 "	50 "
(ii) With books Paper VIII	3 "	100	40 "	50 "
6. Viva-Voce	1½ "	100	40 "	50 "
Aggregate		900	45 per cent	

No books will be supplied for any paper. Any candidate failing in an examination but securing exemption marks in a paper will not be required to appear in that paper.

1. **Essay of Precise and Draft**—The standard will be similar upto that of the essay and precise for a degree examination.

2. **Elementary Book Keeping**—The paper in this subject will be of a fairly elementary character. The students complete commercial bookkeeping, accounting and Banking" by Arthur Field House has been prescribed as the Text-book for the paper on this subject but it should be supplemented by a knowledge of the following chapters in "Advance Accounts" by R. N. Carter (Third Edition) (Revised), 1949.

Chapter I — Book keeping up to the Trail Balance.

Chapter II — Trading and Profit and Loss Account and Balance Sheet.

Chapter V — Depreciation, Sinking Funds, Reserves, Reserves Funds, Secret Reserves.

Chapter VI — Bill of Exchange, Promissory Notes, Cheques.

Chapter X — Capital and Revenue, Revenue Account, Receipts and payments Accounts, Income and Expenditure Accounts.

Chapter XVI — Manufacturing and Working Account's and Cost, Book Mining Company.

Chapter XVII — Cost Accounts.

Chapter XVIII — Double Accounts System.

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

3. **General Accounts**—Meghalaya Financial Rules, Meghalaya Treasury Rules, Assam Contingency Manual, Meghalaya Fundamental Rules and Subsidiary Rules, Assam P.W.D. Code, Meghalaya Pension Manual.

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

(i) Assam Local Audit Manual (2nd edition excluding the portion relating to Local Board & Local Board Dispensary's Accounts), (as adapter).

(ii) Assam Education Department's Rules and Orders (as adapted).

- (iii) Meghalaya Motor Vehicles Taxation Act and Rules (only portion relating to receipts and collections)
- (iv) Assam Stamp Manual (only portion relating to Court Fee) (as adapted).
- (v) Assam Municipal (Accounts) Rules, 1961 (as adapted).