



# The Arunachal Pradesh Gazette

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GOVERNMENT OF ARUNACHAL PRADESH

PART - III

Resolutions, orders, notifications, rules etc., issued by the Government and Head of Departments.

NOTIFICATION

The 6th May, 2026

No.DIA-11011/2/2024.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Arunachal Pradesh is pleased to make the following rules to regulate the recruitment to the post of Deputy Director (Indigenous Affairs), Group-A, Gazetted (Non-Ministerial) in the Department of Indigenous Affairs under the Government of Arunachal Pradesh, namely: -

- Short title and commencement :** (i) These rules may be called **the Recruitment Rules for the Deputy Director (Indigenous Affairs), 2025.**  
(ii) They shall come into force on the date of their publication in the Arunachal Pradesh Gazette.
- These rules shall apply to the posts** as specified in column 1 of the schedule annexed to the Rules.
- Number of posts, Classification and Scale of Pay in the Pay Matrix :** The number of posts, their classifications and the Pay in the Pay Matrix/Pay Scale attached thereto shall be as specified in columns 2 to 4 in the Schedule aforesaid.
- Method of Recruitment, Age limit and other qualifications :** The method of recruitment to the posts, age limit, qualifications and other matters relating thereto shall be as specified in columns 5 to 13 of the schedule aforesaid.
- Disqualification :** No person :
  - who has entered into or contracted a marriage with a person having a spouse living or
  - who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for the appointment to the said post.

Provided that the Governor of Arunachal Pradesh may if satisfied that such marriage is permissible under the personal law applicable to such person and the other grounds for so doing, exempt any person for the operation of this rule.

- Power to relax :** Where the Governor of Arunachal Pradesh is of opinion that it is necessary or expedient so to do, he may by order for reasons to be recorded in writing and in consultation with the Selection Board/Arunachal Pradesh Public Service Commission/Department of Administrative Reforms, relax any of the provisions of these rules with respect to any class or category of person.
- Repeal and Saving :** All rules and procedures corresponding to these rules and procedures in force immediately before the commencement of these rules are hereby repealed, provided that any order made, or action taken under the rules so repealed shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Nothing in these rules shall affect reservation/relaxation of age limit and other concessions required to provide for the Arunachal Pradesh Scheduled Tribes (APST) and other special categories of person in accordance with the orders issued by the Government of Arunachal Pradesh from time to time in this regard.

(By order and in the name of Governor of Arunachal Pradesh)

Secretary to the Government of Arunachal Pradesh

**SCHEDULE (See Rule 2, 3, 4)**  
**Recruitment Rules for the Deputy Director**  
**(Indigenous Affairs)**

Column No.	Particulars	Provision
1	Name of the Post	<b>Deputy Director (Indigenous Affairs)</b>
2	No. of Post	1 (One) post *2025 subject to variation dependent on workload.
3	Classification	General Arunachal Service, Group - A, Gazetted, Non-Ministerial.
4	Pay in the Pay Matrix/Pay Scale	Level - 11 ₹ 67,700-2,08,700 PM + Allowances.
5	Whether selection post or non-selection post	Non-Selection.
6	Age limit for direct recruits	Not applicable
7	Educational and other qualification required for direct recruits.	Not applicable
8	Whether age and educational qualification prescribed for direct recruits will apply in case of promotees.	Age : Not applicable. Educational Qualification : Yes
9	Period of probation, if any	Not Applicable.
10	Method of recruitment whether by direct recruitment or by deputation/absorption and percentage of the vacancies to be filled by various methods.	100% by Promotions as prescribed at column 11.
11	In case of recruitment by promotion/deputation/absorption grades from which promotion/absorption to be made.	100% by promotion from the posts of Assistant Director (Indigenous Affairs) drawing pay in the Pay Matrix Level - 10 ₹ 56,100-1,77,500 PM and Allowances possessing minimum educational Qualification of Graduation/Bachelor Degree from a recognized University/Board/Institution who have rendered 5 (five) years of regular service in the grade. Failing which by transfer on deputation from the Central/State Governments/Union Territories holding analogous posts with 5 (five) years of regular service in the grade. The period of deputation shall ordinarily not exceed 3 (three) years as per the standard norms vide No.AR-140/2010/196 Dated 26th October 2010 and No.AR-75/2017 Dated 4th May, 2017 and as amended from time to time.
12	If a Departmental Promotion Committee exist what is its composition.	1. Chief Secretary — <b>Chairman</b> 2. Commissioner/Secretary of the concern Department — <b>Member</b> 3. Commissioner/Secretary not connected with the works of the Department — <b>Member</b> 4. One Group- 'A', APST Officer not below the rank of Secretary, if none of the above members belong to APST — <b>Member</b>
13	Circumstances in which the APPSC is to be consulted in making recruitment.	Consultation with the Arunachal Pradesh Public Service Commission is Not Applicable as per APPSC (Limitation of functions) Regulation, 1988, as amended from time to time.

Pige Ligu, IAS  
Secretary (Indigenous Affairs),  
Government of Arunachal Pradesh,  
Itanagar.

## NOTIFICATION

The 6th May, 2026

No.DIA-11015(11)/1/2024.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Arunachal Pradesh is pleased to make the following rules to regulate the recruitment to the post of Assistant Director (Indigenous Affairs), Group-A, Gazetted (Non-Ministerial) in the Department of Indigenous Affairs under the Government of Arunachal Pradesh, namely:-

1. **Short title and commencement :** (i) These rules may be called **the Recruitment Rules for the Assistant Director (Indigenous Affairs), 2025.**  
(ii) They shall come into force on the date of their publication in the Arunachal Pradesh Gazette.
2. **These rules shall apply to the posts** as specified in column 1 of the schedule annexed to the Rules.
3. **Number of posts, Classification and Scale of Pay in the Pay Matrix :** The number of posts, their classifications and the Pay in the Pay Matrix/Pay Scale attached thereto shall be as specified in columns 2 to 4 in the Schedule aforesaid.
4. **Method of Recruitment, Age limit and other qualifications :** The method of recruitment to the posts, age limit, qualifications and other matters relating thereto shall be as specified in columns 5 to 13 of the schedule aforesaid.
5. **Disqualification :** No person :  
(a) who has entered into or contracted a marriage with a person having a spouse living or  
(b) who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for the appointment to the said post.

Provided that the Governor of Arunachal Pradesh may if satisfied that such marriage is permissible under the personal law applicable to such person and the other grounds for so doing, exempt any person for the operation of this rule.

6. **Power to relax :** Where the Governor of Arunachal Pradesh is of opinion that it is necessary or expedient so to do, he may by order for reasons to be recorded in writing and in consultation with the Selection Board/Arunachal Pradesh Public Service Commission/Department of Administrative Reforms relax any of the provisions of these rules with respect to any class or category of person.
7. **Repeal and Saving :** All rules and procedures corresponding to these rules and procedures in force immediately before the commencement of these rules are hereby repealed, provided that any order made, or action taken under the rules so repealed shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Nothing in these rules shall affect reservation/relaxation of age limit and other concessions required to provide for the Arunachal Pradesh Scheduled Tribes (APST) and other special categories of person in accordance with the orders issued by the Government of Arunachal Pradesh from time to time in this regard.

(By order and in the name of Governor of Arunachal Pradesh)

Secretary to the Government of Arunachal Pradesh

**SCHEDULE (See Rule 2, 3, 4)**  
**Recruitment Rules for the Assistant Director**  
**(Indigenous Affairs)**

Column No.	Particulars	Provision
1	2	3
1	Name of the Post	<b>Assistant Director (Indigenous Affairs)</b>
2	No. of Post	1 (One) post *2025 subject to variation dependent on workload.
3	Classification	General Arunachal Service, Group - A, Gazetted, Non-Ministerial.
4	Pay in the Pay Matrix/Pay Scale	Level 10 ₹ 56,100-1,77,500 PM + Allowances.

1	2	3
5	Whether selection post or non-selection post	Selection.
6	Age limit for direct recruits	Not applicable
7	Educational and other qualification required for direct recruits.	Not applicable.
8	Whether age and educational qualification prescribed for direct recruits will apply in case of promotes.	Age: Not applicable Educational Qualification: Yes.
9	Period of probation, if any	Not applicable.
10	Method of recruitment whether by direct recruitment or by deputation/absorption and percentage of the vacancies to be filled by various methods.	100% by Promotions as prescribed at column 11.
11	In case of recruitment by promotion/ deputation/absorption grades from which promotion/absorption to be made.	100% by promotion from the posts of Assistant Research Officer (Indigenous Affairs) drawing pay in the Pay Matrix Level - 7 ₹ 44,900-1,42,400 PM and possessing minimum educational Qualification of Graduation/Bachelor Degree in any discipline from a recognized University and having rendered 5 (five) years of regular service in the grade.  Failing which by transfer on deputation from the Central/ State Governments/Union Territories holding analogous posts drawing pay in the Pay Matrix Level 7 ₹ 44,900-1,42,400/- PM with 5 (five) years of regular service in the grade.  The terms of deputation shall be as per the standard deputation as notified Office Memorandum vide No.AR-14/2010/196 dated 26th October 2010 as amended from time to time.
12	If a Departmental Promotion Committee exist what is its composition.	Group-A Departmental Promotion Committee (DPC) for Promotion: 1. Chief Secretary — <b>Chairman</b> 2. Commissioner/Secretary of the concern Department — <b>Member</b> 3. Commissioner/Secretary not connected with the works of the Department — <b>Member</b> 4. One APST Group- 'A', Officer not below the rank of Secretary, if none of the above members belong to A.P.S.T — <b>Member</b>
13	Circumstances in which the APPSC is to be consulted in making recruitment.	Consultation with the Arunachal Pradesh Public Service Commission is Not Applicable as per provisions of APPSC (Limitation of functions) Regulation, 1988, as amended from time to time.

Pige Ligu, IAS  
Secretary (Indigenous Affairs),  
Government of Arunachal Pradesh,  
Itanagar.

## NOTIFICATION

The 6th May, 2026

No.DIA-11015(11)/2/2024.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Arunachal Pradesh is pleased to make the following rules to regulate the recruitment to the post of Assistant Research Officer (Indigenous Affairs), Group-B, Gazetted (Non-Ministerial) in the Department of Indigenous Affairs under the Government of Arunachal Pradesh, namely:-

1. **Short title and commencement** : (i) These rules may be called **the Recruitment Rules for the Assistant Research Officer (Indigenous Affairs), 2025**.  
(ii) They shall come into force on the date of their publication in the Arunachal Pradesh Gazette.
2. **These rules shall apply to the posts** as specified in column 1 of the schedule annexed to the Rules.
3. **Number of posts, Classification and Scale of Pay in the Pay Matrix** : The number of posts, their classifications and the Pay in the Pay Matrix attached thereto shall be as specified in columns 2 to 4 in the Schedule aforesaid.
4. **Method of Recruitment, Age limit and other qualifications** : The method of recruitment to the posts, age limit, qualifications and other matters relating thereto shall be as specified in columns 5 to 13 of the schedule aforesaid.
5. **Disqualification** : No person :  
(a) who has entered into or contracted a marriage with a person having a spouse living or  
(b) who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for the appointment to the said post.

Provided that the Governor of Arunachal Pradesh may if satisfied that such marriage is permissible under the personal law applicable to such person and the other grounds for so doing, exempt any person for the operation of this rule.

6. **Power to relax** : Where the Governor of Arunachal Pradesh is of opinion that it is necessary or expedient so to do, he may by order for reasons to be recorded in writing and in consultation with the Selection Board/Arunachal Pradesh Public Service Commission/Department of Administrative Reforms relax any of the provisions of these rules with respect to any class or category of person.
7. **Repeal and Saving** : All rules and procedures corresponding to these rules and procedures in force immediately before the commencement of these rules are hereby repealed, provided that any order made, or action taken under the rules so repealed shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Nothing in these rules shall affect reservation/relaxation of age limit and other concessions required to provide for the Arunachal Pradesh Scheduled Tribes (APST) and other special categories of person in accordance with the orders issued by the Government of Arunachal Pradesh from time to time in this regard.

(By order and in the name of Governor of Arunachal Pradesh)

Secretary to the Government of Arunachal Pradesh

**SCHEDULE (See Rule 2, 3, 4)**  
**Recruitment Rules for the Assistant Research Officer**  
**(Indigenous Affairs)**

Column No.	Particulars	Provision
1	2	3
1	Name of the Post	<b>Assistant Research Officer (Indigenous Affairs)</b>
2	No. of Post	1 (One) post *2025 subject to variation dependent on workload.
3	Classification	General Arunachal Service, Group - B, Gazetted, Non-Ministerial.
4	Pay in the Pay Matrix	Level 7 ₹ 44,900-1,42,400 PM + Allowances.
5	Whether selection post or non-selection post	Not applicable.

1	2	3
6	Age limit for direct recruits	Between 18 and 35 years with 5 (five) years relaxation for candidate(s) belonging to Arunachal Pradesh Schedule Tribes (i.e. 37 to 40) years and as amend from time to time.
7	Educational and other qualification required for direct recruits.	Graduation/Bachelors Degree from a recognized University.
8	Whether age and educational qualification prescribed for direct recruits will apply in case of promotees.	Not applicable.
9	Period of probation, if any	2 (two) years.
10	Method of recruitment whether by direct recruitment or by deputation/absorption and percentage of the vacancies to be filled by various methods.	100% by Direct Recruitment through the Arunachal Pradesh Public Service Commission.
11	In case of recruitment by promotion/deputation/absorption grades from which promotion/absorption to be made.	Not applicable.
12	If a Departmental Promotion Committee exist what is its composition.	<p>Group-B Departmental Promotion Committee and Departmental Confirmation Committee for confirmation of Probation Period:</p> <ol style="list-style-type: none"> <li>1. Commissioner/Secretary of the Department — <b>Member</b></li> <li>2. Commissioner/Secretary not connected with the works of the Department — <b>Member</b></li> <li>3. Head of Office — <b>Member</b></li> <li>4. One Group- 'A', A.P.S.T. Officer, if none of the above members belong to APST — <b>Member</b>.</li> </ol>
13	Circumstances in which the APPSC is to be consulted in making recruitment.	The Consultation with the Arunachal Pradesh Public Service Commission is Applicable as per APPSC (Limitation of functions) Regulation, 1988, as amended from time to time.

Pige Ligu, IAS  
Secretary (Indigenous Affairs),  
Government of Arunachal Pradesh,  
Itanagar.

## NOTIFICATION

The 25th May, 2026

No. DA/1/510/2023.—In exercise of powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Arunachal Pradesh is pleased to make the following rules to regulate the method of recruitment to the post(s) of Sub-Treasury Accountant, Group - C, Non-Gazetted (Non-Ministerial) in the Department of Finance, Planning & Investment, Directorate of Accounts & Treasuries under Government of Arunachal Pradesh, Itanagar.

1. **Short title and commencement :** ( 1) These rules may be called the Arunachal Pradesh General Service, Recruitment to the post of 'Sub-Treasury Accountant' Rules, 2026.
2. These rules shall come into force on the date of publication in the Arunachal Pradesh Gazette.
3. These rules shall apply to the posts as specified in column- I of the Schedule annexed to these Rules.
4. **Number of posts, Classification and scale of pay :** The number of posts, classification and scale of pay attached thereto shall be as specified in column 2 to 4 of the Schedule annexed to these rules.
5. **Method of recruitment, Age limit & other qualifications:** The method of recruitment to the said post, age limit, qualification and other matters connected thereto shall be specified in column 5 to 13 of the said Schedule.
6. **Disqualification:** No person
  - (a) who has entered into or contracted a marriage with a person having a spouse living, or
  - (b) who having a spouse living has entered into or contracted a marriage with any person shall be eligible for appointment to the said posts.

Provided that the Governor of Arunachal Pradesh may, if satisfied that such marriage is permissible under personal law applicable to such person and the other party and that there are other grounds, exempt any person from the operation of these rules.

7. **Power to Relax :** Where the Governor of Arunachal Pradesh is of the opinion that it is necessary or expedient so to do, he may, by order, for reasons to be recorded in writing and in consultation with Selection Board, relax any provision of these rules with respect to any class of person.
8. **Repeal and Savings :** All rules and procedures corresponding to these rules and procedures in force immediately before commencement of these rules are hereby repealed provided that any order made or action taken under the rules so repealed shall be deemed to have been validly made or taken under the corresponding provisions of these rules.

Nothing in these rules shall affect reservation/relaxation of age limit and other concessions requested to provide for the Arunachal Pradesh Schedule Tribes and other special categories of persons in accordance with orders issued by the Government of Arunachal Pradesh from time to time in this regard.

Y.W. Ringu, IAS  
Commissioner (Finance),  
Government of Arunachal Pradesh,  
Itanagar.

**RECRUITMENT RULES TO THE POSTS OF SUB-TREASURY ACCOUNTANT****SCHEDULE 'A'**

See Rule (See rule 2,3 &amp; 4)

Column Number	Title of Columns	Provisions
(1)	(2)	(3)
1.	Name of the Post	<b>Sub-Treasury Accountant</b>
2.	Number of Posts	16 (Sixteen) posts *(2026) subject to variation dependent on workload.
3.	Classification	General Arunachal Service, Group 'C', Non- Gazetted, Non-Ministerial.
4.	Level in Pay Matrix	Level-5 ₹ 29,200-92,300 PM plus allowances.
5.	Selection Post	Not applicable.

(1)	(2)	(3)
6.	Age Limit for direct recruits	Between 18 to 35 years with 5 years relaxation to candidate (s) belonging to Arunachal Pradesh Schedule Tribes (i.e. 37 to 40 years in terms of Notification No. AR.219/ 2022 US-AR, dated 25th February, 2023 amended form time to time.
7.	Educational Qualification prescribed for direct recruitment.	(I) Bachelor Degree in Commerce/ Bachelor Degree in Science with Mathematics/Bachelor Degree in Arts with Economics from a recognized University/ Institute.  (II) Basic knowledge in Computer Application with 6-months Certificate course.
8.	Whether age and educational qualification prescribed for direct recruits will apply in the case of promotes.	Not applicable.
9.	Period of Probation, if any	2 (two) years.
10.	Method of Recruitment whether by direct recruitment or by deputation/ absorption and percentage of the vacancies to be filled by various methods.	100% by Direct Recruitment on basis of merit adjudged through Common Examination Scheme conducted by the Arunachal Pradesh Staff Selection Board (APSSB) as per the notified vide Notification F. No. 27012/2/2022-SECT-1-AR dated 14th August, 2023 as amended from time to time.
11.	In case of recruitment by promotion/ deputation/grades from which promotion/deputation/ absorption to be made.	Not applicable.
12.	If a Departmental Promotion Committee exists what is its composition.	<b>Group C Department Confirmation Committee for Confirmation of Probation Periods:</b>  1. Head of Department i.e. — <b>Chairman</b> Principal Secretary/ Commissioner/ Secretary  2. Deputy Secretary/Under — <b>Member</b> Secretary of the Department  3. One Group 'A' Officer not — <b>Member</b> connected to the work of the Department  4. One Group 'A' APST Officer, — <b>Member</b> if none of the Members belongs to APST
13.	Consultation with Commission	Consultation with Arunachal Pradesh Staff Selection Board applicable as per Arunachal Pradesh Staff Selection Board Acts and Rules, 2018 as amended from time to time.

Y.W. Ringu, IAS  
Commissioner (Finance),  
Government of Arunachal Pradesh,  
Itanagar.

**SYLLABUS FOR DIRECT RECRUITMENT TO THE POST OF SUB-TREASURY ACCOUNTANT****SCHEDULE - B**

The Arunachal Pradesh Sub-Treasury Accountant Examination will be held in the following manner- Written Examination will comprise of following subjects with maximum marks as indicated against each.

1. General Awareness/General Intelligence and Reasoning Ability/ Arithmetic Ability/ General English-100 Marks (25 marks for each section).
2. Specialized/ Technical Paper of 100 Marks on any one of the following subject:
  - (a) Accountancy
  - (b) Mathematics
  - (c) Economics.

The standard of the Question Paper on Technical subject will be of Higher Secondary Level.

**A. OBJECTIVE TYPE MULTIPLE CHOICE QUESTIONS****(i) General Awareness - 25 Marks**

- **Syllabus** : The questions on General Knowledge will be set in such a way as to test ability of the candidate's General Awareness of the environment around him/her and its application to society. The questions will be designed to test knowledge of Current Events and of such matters of everyday observation as may be expected of an educated person. The test will also include questions relating to History, Polity, Constitution, Sports, Art and Culture, Geography, Economics, Everyday Science, Scientific Research, National/International Organizations/Institutions, etc. State specific questions may also be asked.

**(ii) General Intelligence & Reasoning Ability - 25 Marks**

- **Syllabus** : The syllabus of General Intelligence & Reasoning Ability includes questions of both verbal and non-verbal types. Test may include questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgment, decision making, visual memory, discrimination, observation, relationship concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series, etc. The test will also include questions designed to test the candidate's abilities to deal with abstract ideas and symbols and their relationship, arithmetical computation and other analytical functions.

**(iii) Arithmetical Ability - 25 Marks**

- **Syllabus**: The test of Arithmetical and Numerical Abilities will cover Number Systems including questions on Simplification, Decimals, Data Interpretation, Fractions, L.C.M., H.C.F., Ratio and Proportion, Percentage, Average, Profit and Loss, Discount, Simple and Compound Interest, Mensuration, Time and Work, Time and Distance, Tables and Graphs.

**(iv) Test of English Language and Comprehension-25 Marks**

- **Syllabus** : The questions in General English will be designed to test candidates understanding and knowledge of English language and will comprise of Synonyms/Antonyms, Spellings/ Detecting misspelled words, idioms and phrases, one word substitution, improvement of sentences, active/passive voice of verbs, conversion into direct/indirect narration, shuffling of sentence parts, shuffling of sentences in a passage, cloze passage and comprehension passage.

**B. TECHNICAL/ SPECIALIZED SUBJECT AS PER QUALIFICATION PRESCRIBED FOR THE POST (100 MARKS)****ACCOUNTANCY****FINANCIAL ACCOUNTING - I**

- **Theoretical Frame Work** : Introduction to Accounting, Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business, Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount). Theory Base of Accounting. Fundamental accounting assumptions: GAAP: Concept. Basic Accounting Concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity. System of Accounting. Basis of Accounting: cash basis and accrual basis. Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS). Goods and Services Tax (GST):

### Characteristics and Advantages.

- **Accounting Process** : Recording of Business Transactions, Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal. Special Purpose books. Cash Book: Simple, cash book with bank column and petty cashbook, Purchases book, Sales book, Purchases return book, Sales return book, Journal proper. Note: Including trade discount, freight and cartage expenses for simple GST calculation. Ledger: Format, posting from journal and subsidiary books, Balancing of accounts, Bank Reconciliation Statement: Need and preparation. Depreciation, Provisions and Reserves. Depreciation: Meaning, Features, Need, Causes, factor, Other similar terms: Depletion and Amortization. Methods of Depreciation: (i) Straight Line Method (SLM) (ii) Written Down Value Method (WDV). Note: Excluding change of method. Difference between SLM and WDV; Advantages of SLM and WDV. Method of recording depreciation: (i) Charging to asset account (ii) Creating provision for depreciation/accumulated depreciation account. Treatment of disposal of asset. Provisions, Reserves, Difference Between Provisions and Reserves. Types of Reserves: (i) Revenue reserve (ii) Capital reserve (iii) General reserve (iv) Specific reserve (v) Secret Reserve. Difference between capital and revenue reserve, Trial balance and Rectification of Errors. Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only). Errors: classification-errors of omission, commission, principles, and compensating; their effect on Trial Balance. Detection and rectification of errors; (i) Errors which do not affect trial balance (ii) Errors which affect trial balance. Preparation of suspense account.

## Part B : Financial Accounting - II

### Financial Statements of Sole Proprietorship

- **Financial Statements** : Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry. Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation of Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, goods taken for personal use/staff welfare, interest on capital and manager's commission. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments. Incomplete Records, Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)

### Accounting for Partnership Firms and Companies

- **Accounting for Partnership Firms and Companies Partnership**: Features, Partnership Deed. Provisions of the Indian Partnership Act 1932 in the absence of partnership deed. Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account-division of profit among partners, guarantee of profits. Past adjustments (relating to interest on capital, interest on drawing, salary and profit-sharing ratio). Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization. Note: Interest on partner's loan is to be treated as a charge against profits. Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners' capital/current account. Accounting for Partnership firms-Reconstitution and Dissolution. Change in the Profit-Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves, accumulated profits and losses. Preparation of revaluation account and balance sheet. Admission of a partner - effect of admission of a partner on change in the profit-sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and re-assessment of liabilities, treatment of reserves, accumulated profits and losses.
- **Accounting for Companies** : Accounting for Share Capital, Features and types of companies. Share and share capital: nature and types. Accounting for share capital: issue and allotment of equity and preferences shares. Public subscription of shares - over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash. Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity. Accounting treatment of forfeiture and re-issue of shares. Disclosure of share capital in the Balance Sheet of a company. Accounting for Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash; Issue of debentures with terms of redemption; debentures as collateral security- concept, interest on debentures (concept of TDS is excluded). Writing off discount/loss on issue of debentures. Note: Discount or loss on issue of debentures to be written off in the year debentures are

allotted from Security Premium Reserve (if it exists) and then from Statement of Profit and Loss as Financial Cost (AS16).

- **Analysis of Financial Statements** :Financial statements of a Company: Meaning, Nature, Uses and importance of financial Statement. Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013). Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded. Financial Statement Analysis: Meaning, Significance, Objectives, importance and limitations. Tools for Financial Statement Analysis: Comparative statements, common size statements, Ratio analysis, Cash flow analysis. Accounting Ratios: Meaning, Objectives, Advantages, classification and computation. Liquidity Ratios: Current ratio and Quick ratio. Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio. Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio. Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment.
- **Cash Flow Statement** : Meaning, objectives, benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only). Note:
  - (i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.
  - (ii) Bank overdraft and cash credit to be treated as short term borrowings.
  - (iii) Current Investments to be taken as Marketable securities unless otherwise specified.

## MATHEMATICS

### 1. Sets and Functions

- **Sets**: Sets and their representations, Empty set, Finite and Infinite sets, Equal sets, Subsets, Subsets of a set of real numbers especially intervals (with notations). Universal set. Venn diagrams. Union and Intersection of sets. Difference of sets. Complement of a set. Properties of Complement.
- **Relations & Functions**: Ordered pairs. Cartesian product of sets. Number of elements in the Cartesian product of two finite sets. Cartesian product of the set of reals with itself (up to  $\mathbb{R} \times \mathbb{R} \times \mathbb{R}$ ). Definition of relation, pictorial diagrams, domain, co-domain and range of a relation. Function as a special type of relation. Pictorial representation of a function, domain, co-domain and range of a function. Real valued functions, domain and range of these functions, constant, identity, polynomial, rational, modulus, signum, exponential, logarithmic and greatest integer functions, with their graphs. Sum, difference, product and quotients of functions.
- **Trigonometric Functions**: Positive and negative angles. Measuring angles in radians and in degrees and conversion from one measure to another. Definition of trigonometric functions with the help of unit circle. Truth of the identity  $\sin^2 x + \cos^2 x = 1$ , for all  $x$ . Signs of trigonometric functions. Domain and range of trigonometric with the help of unit circle. Truth of the identity  $\sin(x \pm y)$  and  $\cos(x \pm y)$  in terms of  $\sin x$ ,  $\sin y$ ,  $\cos x$  &  $\cos y$  and their simple applications. Deducing identities like the following:  $\tan(x \pm y)$ ,  $\cot(x \pm y)$ , sum-to-product and product-to-sum formulas. Identities related to  $\sin 2x$ ,  $\cos 2x$ ,  $\tan 2x$ ,  $\sin 3x$ ,  $\cos 3x$  and  $\tan 3x$ .

### 2. Algebra

- **Complex Numbers and Quadratic Equations**: Need for complex numbers, especially  $\sqrt{-1}$ , to be motivated by inability to solve some of the quadratic equations. Algebraic properties of complex numbers. Argand plane.
- **Linear Inequalities**: Linear inequalities. Algebraic solutions of linear inequalities in one variable and their representation on the number line.
- **Permutations and Combinations** : Fundamental principle of counting. Factorial  $n$  ( $n!$ ). Permutations and combinations, derivation of formulae for  $nPr$ ,  $nCr$  and their connections, simple applications.
- **Binomial Theorem** : Historical perspective, statement and proof of the binomial theorem for positive integral indices. Pascal's triangle, simple applications.
- **Sequence and Series** : Sequence and Series. Arithmetic Mean (A.M.) Geometric Progression (G.P.), general term of a G.P., sum of  $n$  terms of a G.P., infinite G.P. and its sum, geometric mean (G.M.), relation between A.M. and G.M.
- **Matrices**: Concept, notation, order, equality, types of matrices, zero and identity matrix, transpose of a matrix, symmetric and skew symmetric matrices. Operations on matrices: Addition and multiplication and multiplication with a scalar. Simple properties of addition, multiplication and

scalar multiplication. Non-commutativity of multiplication of matrices and existence of non-zero matrices whose product is the zero matrix (restrict to square matrices of order 2). Invertible matrices and proof of the uniqueness of inverse, if it exists; (Here all matrices will have real entries).

- **Determinants** : Determinant of a square matrix (up to 3 x 3 matrices), minors, co-factors and applications of determinants in finding the area of a triangle. Adjoint and inverse of a square matrix. Consistency, inconsistency and number of solutions of system of linear equations by examples, solving system of linear equations in two or three variables (having unique solution) using inverse of a matrix.

### 3. Coordinate Geometry

- **Straight Lines** : Brief recall of two-dimensional geometry from earlier classes. Slope of a line and angle between two lines. Various forms of equations of a line: parallel to axis point-slope form, slope-intercept form, two-point form, intercept form. Distance of a point from a line.
- **Conic Sections** : Sections of a cone: circles, ellipse, parabola, hyperbola, a point, a straight line and a pair of intersecting lines as a degenerated case of a conic section. Standard equations and simple properties of parabola, ellipse and hyperbola. Standard equation of a circle .
- **Introduction to Three-dimensional Geometry**: Coordinate axes and coordinate planes in three dimensions. Coordinates of a point. Distance between two points.

### 4. Calculus

- **Limits and Derivatives**: Derivative introduced as rate of change both as that of distance function and geometrically. Intuitive idea of limit. Limits of polynomials and rational functions, trigonometric, exponential and logarithmic functions. Definition of derivative, relate it to slope of tangent of the curve, derivative of sum, difference, product and quotient of functions of polynomial and trigonometric functions.
- **Continuity and Differentiability**: Continuity and differentiability, chain rule, derivative of composite functions, derivatives of inverse trigonometric functions like  $\sin^{-1}x$ ,  $\cos^{-1}x$  and  $\tan^{-1}x$ , derivative of implicit functions. Concept of exponential and logarithmic functions. Derivatives of logarithmic and exponential functions. Logarithmic differentiation, derivative of functions expressed in parametric forms. Second order derivatives.
- **Applications of Derivatives**: Applications of derivatives: rate of change of quantities, increasing/decreasing functions, maxima and minima (first derivative test motivated geometrically and second derivative test given as a provable tool). Simple problems (that illustrate basic principles and understanding of the subject as well as real-life situations).
- **Integrals** : Integration as inverse process of differentiation. Integration of a variety of functions by substitution, by partial fractions and by parts. Evaluation of simple integrals and problems based on them. Fundamental Theorem of Calculus (without proof). Basic properties of definite integrals and evaluation of definite integrals.
- **Application of the Integrals** : Applications in finding the area under simple curves especially lines, circles/parabolas/ellipses (in standard form only).
- **Differential Equations** : Definition, order and degree, general and particular solutions of a differential equation. Solution of differential equations by method of separation of variables, solutions of homogeneous differential equations of first order and first degree. Solutions of linear differential equation of the type:  $dy/dx + py = q$ , where p and q are functions of x or constants.  $dx/dy + px = q$ , where p and q are functions of y or constants.

### 5. Statistics and Probability

- **Statistics**: Measures of Dispersion: Range, Mean deviation, variance and standard deviation of ungrouped/grouped data.
- **Probability**: Events; occurrence of events, 'not', 'and' and 'or' events, exhaustive events, mutually exclusive events, Axiomatic (set theoretic) probability, connections with other theories of earlier classes. Probability of an event, probability of 'not', 'and' and 'or' events. Conditional probability, multiplication theorem on probability, independent events, total probability, Bayes' theorem.

### 6. Relations and Functions

- **Relations and Functions**: Types of relations: reflexive, symmetric, transitive and

equivalence relations. One to one and onto functions.

- **Inverse Trigonometric Functions:** Definition, range, domain, principal value branch. Graphs of inverse trigonometric functions.

## 7. Vectors and Three-dimensional Geometry

- **Vectors:** Vectors and scalars, magnitude and direction of a vector. Direction cosines and direction ratios of a vector. Types of vectors (equal, unit, zero, parallel and collinear vectors), position vector of a point, negative of a vector, components of a vector, addition of vectors, multiplication of a vector by a scalar, position vector of a point dividing a line segment in a given ratio. Definition, geometrical interpretation, properties and application of scalar (dot) product of vectors, vector (cross) product of vectors.
- **Three-dimensional Geometry :** Direction cosines and direction ratios of a line joining two points. Cartesian equation and vector equation of a line, skew lines, shortest distance between two lines. Angle between two lines.

## 8. Linear Programming

- **Linear Programming :** Introduction, related terminology such as constraints, objective function, optimization, graphical method of solution for problems in two variables, feasible and infeasible regions (bounded or unbounded), feasible and infeasible solutions, optimal feasible solutions (up to three non-trivial constraints).

## ECONOMICS

### 1. Statistics for Economics

- **Introduction:** What is Economics? Meaning, scope, functions and importance of statistics in Economics.
- **Collection, Organization and Presentation of data:** Collection of data - sources of data - primary and secondary; how basic data is collected with concepts of Sampling; methods of collecting data; some important sources of secondary data: Census of India and National Sample Survey Organization. Organization of Data: Meaning and types of variables; Frequency Distribution. Presentation of Data: Tabular Presentation and Diagrammatic Presentation of Data: (i) Geometric forms (bar diagrams and pie diagram) (ii) Frequency diagrams (histogram, polygon and Ogive) and (iii) Arithmetic line graphs (time series graph).
- **Statistical Tools and Interpretation :** For all the numerical problems and solution the appropriate economic interpretation may be attempted. Measures of Central Tendency-arithmetic mean, Median and Mode. Correlation-meaning and properties, scatter diagram; measures of correlation-Karl Pearson's method (two variables ungrouped data) Spearman's rank correlation (Non-Repeated Ranks and Repeated Ranks). Introduction to Index Numbers - meaning, types - Wholesale Price Index, Consumer Price Index and index of industrial production, uses of index numbers; Inflation and Index Numbers, Simple Aggregative Method.

### 2. Introductory Microeconomics

- **Introduction :** Meaning of microeconomics and macroeconomics; positive and normative economics. What is an economy? Central problems of an economy: what, how and for whom to produce; concepts of Production Possibility Frontier and Opportunity Cost.
- **Consumer's Equilibrium and Demand:** Consumer's equilibrium - meaning of Utility, Marginal Utility, Law of Diminishing Marginal Utility, conditions of consumer's equilibrium using marginal utility analysis. Indifference curve analysis of consumer's equilibrium - the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium. Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand - percentage-change method and total expenditure method.
- **Producer Behaviour and Supply :** Meaning of Production Function - Short-Run and Long-Run. Total Product, Average Product and Marginal Product. Returns to a Factor, Cost - Short run costs - Total Cost, Total Fixed Cost, Total Variable Cost; Average Cost; Average Fixed Cost, Average Variable Cost and Marginal Cost - meaning and their relationships. Revenue - Total Revenue, Average Revenue and Marginal Revenue - meaning and their relationship. Producer's Equilibrium - meaning and its conditions in terms of Marginal Revenue - Marginal Cost. Supply, market supply, determinants of supply, supply schedule, supply curve and its slope, movements along and shifts in supply curve, price elasticity of supply;

measurement of price elasticity of supply -percentage-change method.

- **Perfect Competition** : Price Determination and simple applications : Perfect Competition - Features; Determination of market equilibrium and effects of shifts in Demand and supply. (Short Run Only). Simple Applications of Demand and Supply: Price ceiling, Price floor.

### 3. Introductory Macroeconomics

- **National Income and Related Aggregates:** What is Macroeconomics? Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation. Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method. Aggregates related to National Income: Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP) and Net Domestic Product (NDP) - at market price, at factor cost; Real and Nominal GDP, GDP Deflator, GDP and Welfare.
- **Money and Banking:** Money - meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks. Money creation by the commercial banking system. Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.
- **Determination of Income and Employment** : Aggregate demand and its components. Propensity to consume and propensity to save (average and marginal). Short-run equilibrium output; investment multiplier and its mechanism. Meaning of full employment and involuntary unemployment. Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply.
- **Government Budget and the Economy:** Government budget - meaning, objectives and components. Classification of receipts - revenue receipts and capital receipts; Classification of expenditure - revenue expenditure and capital expenditure. Balanced, Surplus and Deficit Budget - measures of government deficit.
- **Balance of Payments:** Balance of payments account - meaning and components; Balance of payments - Surplus and Deficit, Foreign exchange rate - meaning of fixed and flexible rates and managed floating. Determination of exchange rate in a free market, Merits and demerits of flexible and fixed exchange rate. Managed Floating exchange rate system.

### 4. Indian Economic Development

- **Development Experience (1947-90) and Economic Reforms since 1991:** A brief introduction of the state of Indian economy on the eve of independence. Indian economic system and common goals of Five- Year Plans. Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI - role & importance) and foreign trade. Economic Reforms since 1991. Features and appraisals of liberalization, globalization and privatization (LPG policy); Concepts of demonetization and GST.
- **Current challenges facing Indian Economy** : Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India. Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming. Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming.
- **Development Experience of India** : A comparison with neighbors, India and Pakistan, India and China. Issues: economic growth, population, sectoral development and other Human Development Indicators.

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