OFFICE OF THE PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS [WESTERN COMMAND]

CHANDIGARH

Pt. I OO No. 576  Dated 06/9/2019

Sub: SAS PART-II Examination scheduled to be held in November 2019.

Ref: HQrs Office Most Important Circular No AN/SAS/16102/SAS-II/NOV/PROG dated 02-09-2019

Consequent upon notification of the revised SAS Rules 2019 circulated vide HQrs office most important circular No. AN/SAS/16200/Restructuring/2019 dated 22.03.2019, the SAS Examination will now be conducted on Computer Based Test in the revised syllabus and pattern. As per Para 5(ii) of the HQrs office ibid circular, MoD (Fin) have granted one special chance to all category of the candidates to clear SAS Pt II examination as per scheme irrespective of the number of chances availed.

2. Accordingly, It has been decided by HQrs Office to conduct the SAS Part-II Examination in the pre-revised syllabus for candidate who have qualified the SAS Part-I Examination and SAS Apprentice as per under mentioned programme:

<table>
<thead>
<tr>
<th>DAY/DATE</th>
<th>PAPER</th>
<th>TIME</th>
<th>SUBJECT</th>
<th>MARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>MONDAY 25.11.2019</td>
<td>Paper-V</td>
<td>10.00 AM to 01.00 PM</td>
<td>WORKS, STORES &amp; INTERNAL AUDIT (PRACTICAL-WITH BOOKS)</td>
<td>100</td>
</tr>
<tr>
<td>TUESDAY 26.11.2019</td>
<td>Paper-VI</td>
<td>10.00 AM to 01.00 PM</td>
<td>WORKS, STORES &amp; INTERNAL AUDIT (THEORY-WITHOUT BOOKS)</td>
<td>100</td>
</tr>
<tr>
<td>WEDNESDAY 27.11.2019</td>
<td>Paper-VII</td>
<td>10.00 AM to 01.00 PM</td>
<td>FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW (THEORY-WITHOUT BOOKS)</td>
<td>100</td>
</tr>
<tr>
<td>THURSDAY 28.11.2019</td>
<td>Paper-VIII</td>
<td>10.00 AM to 01.00 PM</td>
<td>OFFICE COMMUNICATION</td>
<td>150</td>
</tr>
<tr>
<td>FRIDAY 29.11.2019</td>
<td>Paper-IX</td>
<td>10.00 AM to 11.30 AM, 12.00 AM to 01.30 PM</td>
<td>FUNDAMENTALS OF ELECTRONIC DATA PROCESSING (THEORY) AND (PRACTICAL)</td>
<td>100</td>
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</table>

3. The detailed instructions and eligibility criteria for above cited examination are contained in HQ office ibid circular dated 2nd Sept 2019 available on CGDA website and also enclosed with this Pt I OO.
4. It may be brought to the notice of all the candidates that this examination is special SAS Part-II Examination in the pre-revised syllabus. The candidates who fail to clear the examination in pre-revised syllabus will have to appear afresh in the revised pattern of examination to be conducted on Computer Based Test in near future as per revised SAS rules. Further, the exemption secured by the candidates in any of the paper(s) will not be carried forward in the revised pattern of examination held under SAS rules 2019. As such it may be specifically clarified that no candidate should absent the examination and it is in their interest to make full utilization of last special chance provided in the present syllabus. No representation in this regard is to be entertained and forwarded to HQ office.

5. It is requested to forward the names of intending candidates (in Proforma ‘A’ or Proforma ‘B’ which may be downloaded from CGDA website and this office website) who are eligible for above SAS Part-II Examination to this section by **16.09.2019 (A/N)**. All intending candidates are also requested to declare in the Certificate (specimen annexed) whether they belong to the reserved or the unreserved community as required in Para 8 of the HQrs ibid letter dated 02.09.2019. In addition to the above Certificate, an undertaking (specimen annexed) as required in para 9 of HQrs ibid letter dated 02.09.2019 may also be sent.

No application for withdrawal would be considered since it is Special SAS Examination.

Nil report also required.

_DISTRIBUTION_

1. The CGDA Ultra Batar Road, Palam Delhi Cantt
2. The PCDA [P] Allahabad
3. All Sub offices including PAO(ORS)
4. All Section in Main office
5. All IFAs
6. EDP Cell : For uploading of circular on PCDA(WC) web site.

Sr. AO [AN]

(RK Kharta)
ACDA (AN)
DECLARATION

I undertake that I .............................................. S/D/W of Shri..............................................resident of Vill/Town/City..............District............... State......................... still belongs to the Caste/Tribes which is recognized as a Scheduled Castes /Tribes under the Constitution and if the verification reveals that my claim to belong to Scheduled Caste/Scheduled Tribe, as the case may be, is false or the caste/community to which I belongs is descheduled subsequently, my promotion will be canceled and I will be reverted to the post from which I am promoted without assigning any further reasons and without prejudice to such further action as may be taken under the provisions of the law for giving false statement/certificate.

Signature.............................................
Name..................................................
Grade..............................................
A/c No..............................................
Officer.............................................
No. AN/SAS/16102/SAS-II/NOV/2019/PROG Dated: 2nd September, 2019

To
All PCsDA, including Principal IFAs,
All Controllers of Defence Accounts, including IFAs,
The Principal Controller of Accounts (Fys) Kolkata,
All Controllers of Finance and Accounts (Fys),
Including Chief Internal Auditors.

Subject: SAS Part-II Examination scheduled to be held in November 2019.

Consequent upon notification of the revised SAS Rules 2019 circulated vide HQrs office most important circular No. AN/SAS/16200/Restructuring/2019 dt. 22.03.2019, the SAS Examination will now be conducted on Computer Based Test in the revised syllabus and pattern. As per Para 5(ii) of the ibid circular, MoD(Fin) have granted one special chance to all categories of candidates to clear SAS Part-II Examination as per the existing scheme who have already passed SAS Part-I Examination in the existing scheme irrespective of the number of chances availed.

2. Accordingly, it has been decided by the Competent Authority to conduct the SAS Part-II Examination in the pre-revised syllabus for candidates who have qualified the SAS Part-I Examination and SAS Apprentice as per under-mentioned programme:

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3. The case of each intending candidate (including those who are on deputation) shall be carefully screened by a Board of Officers comprising Principal Controller/Controller/Addl. CDA/Jt. CDA, another IDAS Officer and one Senior Accounts Officer/Accounts Officer. The candidature shall be recommended on the basis of the following criteria:

(A) (i) those who qualified SAS Part-I Examination held in June 2019.

(ii) those who qualified SAS Part I Examination April 2018 but could not qualify SAS Part II Examination September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(iii) those who qualified SAS Part I Examination May 2017 but could not qualify SAS Part II Examination September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(iv) those who qualified SAS Part I Examination August 2016 but could not qualify SAS Part II Examination December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(B) those candidates who passed SAS Part I Examination, November 2007, but could not qualify SAS Part II Examination in April 2008, November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(ii) those who qualified SAS Part-I Examination April 2009 but could not qualify SAS Part II Exam held in, November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(iii) those who qualified SAS Part I Examination April 2013 but could not qualify SAS Part II Examination September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(iv) those who qualified SAS Part I Examination December 2013 but could not qualify SAS Part II Examination May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

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(v) those who qualified SAS Part I Examination September 2014 but could not qualify SAS Part II Examination February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(vi) those who qualified SAS Part I Examination May 2015 but could not qualify SAS Part II Examination November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(vii) those SAS Apprentice who could not qualify SAS Part II Examination September 2013, May 2014, February, 2015, November 2015, December 2016, September 2017 and September 2018. Further Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

Note: No application for withdrawal would be considered since it is Special SAS Examination.

4. Names of intending candidates who fulfill the prescribed criteria and are recommended by the Board of Officers and accepted by PCDA/CDA concerned may please be sent [both hard copy as well as CD in MS Excel] in the enclosed proforma 'A' & 'B' to CGDA's office on the address and within the scheduled date as mentioned at Para-10 below. Exemption marks obtained, if any by the candidate should clearly be shown in the proforma.

5. The following instructions may please be observed while completing the above proforma:

(a) Candidates shall have to choose any one from (A) Army, (B) Air Force, (C) Navy and (D) Factory while answering questions on Optional Section of Paper V & VI irrespective of the organization in which they are presently serving.

(b) The centre of examination will be nearest to the duty point of the candidate. In case where due to exceptional circumstances, a candidate desires to take the examination at a centre other than the one nearest to the candidate's duty point, an application by the candidate containing specific recommendations of the Principal Controller/Controller shall be sent to Hqrs. Office for consideration. Under no circumstances, the candidate shall be permitted to sit in the examination as per his/her choice without prior approval of the HQ Office.

(c) The examination shall be conducted at Allahabad, Bangalore, Chandigarh, Chennai, Cochin, Dehradun, Guwahati, Jabalpur, Jaipur, Jammu, Kanpur, Kolkata, Lucknow, Meerut, New Delhi, Patna, Pune-'B' (PCDA (SC) and Secunderabad provided sufficient candidates are appearing from them. The centres are subject to change depending on administrative convenience. The candidates should be advised to give firm indication of the Centre (with due regard to the prescribed criteria) in the very first instance. Rule 25 of SAS Rules 2007 in respect to freezing of transfers of candidates after notification of their Roll Number may also be adhered to.

Contd...P/4...
6. As per SAS Rule 26 candidates shall be allowed option in all the papers to answer the questions either in English or in Hindi. All the question papers will be printed bilingually. The option is however, for the complete paper only and not part thereof. Therefore, a candidate can opt to answer all the questions of a full paper or all papers either in Hindi or English. In other words, optional use of Hindi or English question-wise will not be permitted and such answer books will not be evaluated and Zero marks will be awarded. This aspect may be brought to the notice of the candidates. If a particular candidate has opted to answer only one or all the four Papers completely in Hindi, the fact may be shown in the proforma in the column provided for the purpose. A ‘Nil’ report may also be sent in case no candidate has opted for Hindi.

6.1 The Paper -V & VI comprises of section-I (Common to all) and SECTION-II (Optional) viz. Sub Section (A) Army (B) Air Force (C) Navy (D) Factory. As per SAS Rule 15 (vii) separate Answer books are provided to answer each section. Of late it is observed that candidates are attempting the optional section in the Answer Book meant for compulsory section (Common to all) and vice versa. It is brought to the notice of all the candidates that the section opted by the candidate in Paper V and VI is to be attempted in the separate Answer Books specifically provided. Non-adherence to the instructions will lead to non-evaluation of such Answer Books and zero mark will be awarded.

7. In pursuance of guidelines notified vide Ministry of Social Justice and Empowerment, Deptt of Disability Affairs, New Delhi F No 34-02/2015-DD.III dated 29.08.2018 for conducting written examination for persons with Benchmark Disabilities Circulated vide Hqrs Office letter no. AN/VIII/8200/2/PH/Annual dated 19.03.2019 details of the persons with benchmark disability may be intimated. In case a person with benchmark disability is desirous of facility of scribe/compenstation time etc., application duly recommended by PCDA/ CDA along with requisite medical certificate may be forwarded for consideration of request by the Competent Authority.

8. As per instructions contained in Govt. of India, Cabinet Secretariat, Department of Personnel and Administrative Reforms OM No.P.36021/10/76-Estt. (SCT) dated 21.1.77 regarding relaxation of standards in the case of Scheduled Caste/ Scheduled Tribe candidates in qualifying examination, it has been decided by CGDA to lower/ relax the qualifying standards for SC/ST candidates appearing in this Examination upto a maximum extent of 5% in individual paper/ aggregate. This may be brought to the notice of all the SC/ST candidates. Names of candidates who belong to reserved community may please be furnished to this office while sponsoring their names itself, as per instructions contained in this office Circular No. 0611/AN/K/ (Orders) dated 12.9.77. The list of SC/ST candidates may please be prepared independently after verifying the service-books of all the candidates and not on the basis of information furnished by the candidates concerned. It may also be certified as, "The list furnished to HQrs office has been prepared with reference to the information recorded in the Service-Book of the candidates concerned". Candidates may also be asked to declare whether they belong to the reserved or the unreserved community and such declaration may be kept on record. A specimen of the declaration is enclosed.

9. Further, in terms of HQrs Office Circular No.AN/II/2151/PC-1089 (N) dated 11.01.2012 regarding verification of caste certificate of SC/ST & OBC candidates at the time of initial appointment/promotion, it is requested that necessary undertaking as stipulated therein, in consonance with DoP&T OM No. 36011/3/2005-Estt (Res), dated 9.9.2005 may also be invariably obtained from SC/ST candidates besides aforesaid declaration and kept on record.

Contd...P/5...
10. The list of candidates may be prepared centre-wise strictly according to the proforma enclosed and dispatched by name to Shri Rajeev Ranjan Kumar, IDAS, Dy.CGDA(SAS) CENTRAD, Brar Square, Delhi Cantt. latest by 30th September, 2019. It has been observed that in past some of the Pr. Controllers/Controllers are not adhering to the date fixed for submission of the list of candidates and HQrs office has received requests for allotment of Roll Nos. to the candidates even after dispatch of Examination materials which resulted in lot of inconvenience at all levels. It may be noted that no request for allotment of Roll Nos. to candidates received after the cutoff date will be entertained except due to unavoidable administrative reasons and responsibility of the same will devolve on respective office. All efforts should, therefore be made to adhere to this date to enable us to hold the examination as per the time schedule. The name of the candidates who are finally selected by this HQrs. Office to appear in the examination and the Roll Numbers assigned to them, shall be intimated to the Principal Controllers/Controllers, as soon as possible after receipt of the proforma.

11. It may be brought to notice of all the candidates that this examination is special SAS Part II Examination in the pre-revised syllabus. The candidates who fail to clear the examination in pre-revised syllabus will have to appear afresh in the revised pattern of examination to be conducted on Computer Based Test in near future as per revised SAS Rules. Further, the exemption secured by the candidate in any of the paper(s) will not be carried forward in the revised pattern of examination held under SAS Rules 2019. As such it may be specifically clarified that no candidate should absent from the examination and it is in their interest to make full utilization of last special chance provided in the present syllabus. No representation in this regard is to be entertained and forwarded to HQrs Office.

12. The detailed syllabus etc. of the examination is also mentioned in Annexure 'A' of the circular for guidance of the candidates. In case of revision of manuals etc. The candidates may be suggested that it is in their own interest to update/revise the rules and regulations accordingly.

13. It has been observed that the details of exemptions are not furnished in some cases causing unnecessary embarrassment to all concerned. Principal Controllers/Controllers are requested to ensure that details of last examination with year and Roll No. are furnished in the proforma (even when there is no exemption) to enable us to ensure that exemption details and the details of last examination are not omitted to be shown.

14. All prospective candidates should be advised that it is in their own interest to start preparation for the examination without waiting for the intimation about acceptance of their candidature. It is also likely that all the candidates are not making full use of training classes where these are held under the scheme contained in our No.AN/0611/AN/K, dated 17/7/58 (as amended). The Principal Controllers/Controllers are requested to take steps to see that the candidates take adequate interest in the training classes and attend the same regularly.

Contd...P/6...
15. **No separate hard copy of the circular is being dispatched. The circular may be downloaded and necessary action taken immediately for adherence to the time frame of examination.**

[Signature]

[Rajeev Ranjan Kumar]
Dy.CGDA(SAS)

**Copy to:**

1. MoD(Finance)
   DAD Coord,
   South Block, New
   Delhi. : For information.

2. AN-IV/VIII (Local) : For information and necessary action.

3. EDP Section : For uploading of circular on website & WAN.

[Signature]

[Rajeev Ranjan Kumar]
Dy.CGDA(SAS)
CERTIFICATE

I .................................................................do hereby declare that -

* (i) I belong to ...................................................(name of community)
which is included in the list of Scheduled Caste / Scheduled Tribe (as the case may be).

Or,

* (ii) I do not belong to SC/ST community.

Signature:

Designation:
Account No.:

* Strike out which is not applicable.

(To be used by the Main Office of Principal Controllers / Controllers concerned)

The declaration has been verified as per the information recorded in the Service Book of the individual and found correct.

Signature and Name

Sr. Accounts Officer / Accounts Officer (AN)
Office of the PCDA / CDA

Dated the ............ 2019
**PROFORMA A**

Refer Para 3(A) of Circular

SAS PART-II EXAMINATION – SCHEDULED TO BE HELD IN NOVEMBER, 2019

Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-II Examination

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the candidate</th>
<th>Account No.</th>
<th>Grade</th>
<th>Sex</th>
<th>Date of Birth</th>
<th>Date of Appointment</th>
<th>Category (Gen/ SC/ ST)</th>
<th>Whether Physically Handicapped, if yes detail of category</th>
<th>Station &amp; Office where serving</th>
<th>Nearest centre to the candidates duty point</th>
<th>Details of SAS Part -I Examination</th>
<th>Roll No.</th>
<th>Year of Exam</th>
<th>Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section II of Paper-V &amp; VI</th>
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Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI

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<tr>
<th>Sl. No.</th>
<th>Details of SAS Part-II Examination, December 2016 including Exemption</th>
<th>Details of SAS Part-II Examination, September 2017 including Exemption</th>
<th>Details of SAS Part-II Examination, September 2018 including Exemption</th>
<th>Remarks, if any</th>
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Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature
| Sl. No. | Name of the candidate | Account No. | Grade | Sex | Date of Birth | Date of Appointment | Category (Gen/ SC/ ST) | Whether Physically Handicapped, if yes detail of category | Station & Office where serving | Nearest centre to the candidates duty point | Details of SAS Part-I Examination | Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section II of Paper-V & VI | Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in Hindi | Details of SAS Part-II Examination, April 2008 including Exemption |
|--------|------------------------|-------------|-------|-----|---------------|----------------------|-----------------------|------------------------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------------|----------------------------------|----------------------------------------|
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Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature
SYLLABUS AND LIST OF BOOKS
FOR SAS PART-I & II EXAMINATION

PAPER-V

WORKS, STORES AND INTERNAL AUDIT (PRACTICAL-WITH BOOKS)

SYLLABUS

SECTION - I - WORKS ACCOUNTS

Question will be set from the Books listed in this List of Books Portion below. This Section is common to all candidates.

SECTION-II- STORE ACCOUNTS & INTERNAL AUDIT

(OPTIONAL - ARMY/NAVY/AIR FORCE/FACTORY)

This Section is optional. Candidates have to opt any one from the follow Sub-Section A to D. Questions will be set from the Books listed in the List of Books Portion below.

(A) ARMY
(B) AIR FORCE
(C) NAVY
(D) FACTORY

LIST OF BOOKS

Section – I (WORKS ACCOUNTS)

MES REGULATIONS
DEFENCE WORKS PROCEDURE
OPERATIONAL WORKS PROCEDURE
U.A.MANUAL
MES LOCAL AUDIT MANUAL
O.M. PART – VIII
QUARTERS & RENT (RENT PROCEDURE)
IAFW 2249 (GENERAL CONDITIONS OF CONTRACT)

SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)

(A) ARMY

LIST OF BOOKS

1. STORE ACCOUNTING INSTRUCTIONS
   ARMY LOCAL AUDIT MANUAL PART- I and II
   DEFENCE SERVICE REGULATIONS VOL I & II (following Chapters/Sections only)
   Chapter– VI Military Training and Education
   Chapter – VIII Section 3 Deserter (Paras 376 to 381)
   Chapter – VIII Section 8 Losses (Paras 431 to 435)
   Chapter – XVIII Cash and Funds (Paras 801 to 838)
   Chapter – XIX Stores and Supplies (Paras 861 to 903)
Chapter – XX Arms, Ammunition and Explosives (Paras 911 to 946)
Chapter – XXII Housing & Quartering (Paras 1011 to 1025)

(B) AIR FORCE

IAP – 1501.
AIR FORCE LOCAL AUDIT MANUAL

(C) NAVY

NAVAL STORE KEEPING MANUAL
INDIAN NAVY VICTUALLING MANUAL
NAVAL LOCAL AUDIT MANUAL
PROCUREMENT MANUAL MM3 FOR NAVY
MATERIAL PLANNING MANUAL FOR NAVY

(D) FACTORY

OFFICE MANUAL PART VI.
FACTORY ACCOUNTING RULES.
MANUAL FOR PROVISIONING AND PROCUREMENT IN
ORDNANCE FACTORY

PAPER - VI

WORKS, STORES AND INTERNAL AUDIT (THEORY-WITHOUT BOOKS)

SYLLABUS

SECTION - I - WORKS ACCOUNTS

Question will be set from the Books listed in this List of Books Portion below. This Section is common to all candidates.

SECTION-II. STORE ACCOUNTS & INTERNAL AUDIT

(OPTIONAL - ARMY/NAVY/AIR FORCE/FACTORY)

This Section is optional. Candidates have to opt any one from the follow Sub-Section A to D. Questions will be set from the Books listed in the List of Books Portion below.

(A) ARMY
(B) AIR FORCE
(C) NAVY
(D) FACTORY
LIST OF BOOKS

Section - I (WORKS ACCOUNTS)

MES REGULATIONS
DEFENCE WORKS PROCEDURE
OPERATIONAL WORKS PROCEDURE
U A. MANUAL
MES LOCAL AUDIT MANUAL
O.M. PART -VIII
QUARTERS & RENT (RENT PROCEDURE)
IAFW 2249 (GENERAL CONDITIONS OF CONTRACT)

SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)

(A) ARMY

LIST OF BOOKS:

STORE ACCOUNTING INSTRUCTIONS
ARMY LOCAL AUDIT MANUAL PART- I and II
DEFENCE SERVICE REGULATIONS VOL I & II (following
Chapters/Sections only

Chapter - VI Military Training and Education
Chapter - VIII Section 3 Deserters (Paras 376 to 381)
Chapter - VIII Section 8 Losses (Paras 431 to 435)
Chapter - XVIII Cash and Funds (Paras 801 to 838)
Chapter - XIX Stores and Supplies (Paras 861 to 903)
Chapter - XX Arms, Ammunition and Explosives (Paras 911 to 946)
Chapter - XXII Housing & Quartering (Paras 1011 to 1025)

(B) AIR FORCE

IAP - 1501.
AIR FORCE LOCAL AUDIT MANUAL
IAP - 1541 - Provisioning and Procurement for Air Force

(C) NAVY

NAVAL STORE KEEPING MANUAL
INDIAN NAVY VICTUALLING MANUAL
NAVAL LOCAL AUDIT MANUAL
PROCUREMENT MANUAL MM3 FOR NAVY
MATERIAL PLANNING MANUAL FOR NAVY

(D) FACTORY

OFFICE MANUAL PART VI.
FACTORY ACCOUNTING RULES.
MANUAL FOR PROVISIONING AND PROCUREMENT IN ORDNANCE FACTORY
PAPER-VII
FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW
(THEORY-WITHOUT BOOKS)

SYLLABUS

SECTION-I – FINANCIAL MANAGEMENT

FINANCE:

➢ Evolution of Financial Management (Para 1.1 of Financial Management By Prasanna Chandra)
➢ Financial decision in a Firm (Para 1.2 do- )
➢ Goal of Financial Management (Para 1.3 do- )
➢ Forms of Business Organisation (Para 1.3 do- )
➢ Organisation of Finance Function (Para 1.3 do- )
➢ Relationship of Finance to Economics & Accounting (Para 1.3 do- )
➢ Financial statement and their Analysis (Para 1.3 do- )
➢ Time value of money (Chapter – 6 do- )
➢ Techniques of Capital Budgeting (Chapter – 11 do- )
➢ Estimation of Project Cash Flows (Chapter – 12 do- )
➢ General Systems of Financial Management (Chapter-2 of Swamy’s GFR 2017)
➢ Financial Administration in India (Chapter – 3 – Introduction to Indian Government Accounts and Audit (IGAA)

➢ General Rules (Section-I to III of Part-V of Central Treasury Rules)
➢ Personal claims of Govt. servant (Muthuswamy and Bindra)
➢ Contingent charges

BUDGET:

➢ Estimates – Preparation and Checks
➢ Revised Estimate
➢ Estimates for fresh expenditure
➢ Estimate for fresh expenditure due to Operation
➢ Proposals involving extra expenditure
➢ Provisions of funds for Advances by The Central Govt. Accounted under Civil Estimates

Chapter-IV FR Part-I Vol.I
Chapter-10 Introduction to IGAA

PURCHASE PROCEDURE:

➢ Procurement of Goods and services and disposal of Stores
➢ General conditions of contract

Chapter-6 & 7 of Swamy’s GFR 2017
Chapter-1 – Contract & their Management - 2nd Edn. – By BS Ramaswami
Chapter-X FR Part-I Vol-1
Chapter 2.20 of DGS&D Manual
FOREIGN PAYMENT:

- Accounting and compilation of transactions
- English Transactions i.e. UK
- Foreign Govts. Other than UK

(Para 243 to 246 OM Part-II Vol-I)
(Content prepared by PCDA, New Delhi/ OM Part-XII-Chapter VI)

PAYMENT OF VARIOUS TAXES/DUTIES:

- Customs duties - Para 602 of OM Part-II Vol.I
- Excise duties - Para 10.5 to 10.9
- Sales Tax - Para 10.10
- Conduct Sales Tax - Para 10.11 to 10.15
- Octroi & Local Tax - Para 10.17
- Escalation and Price Variation - Para 10.1 to 10.3

DGS&D Manual

SECTION-II – IFA SYSTEM

(a) IFA System (Army) – GOI, MoD letter No.6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/CGDA.

(b) IFA System (Navy) – Purchase Management & Procurement – Naval Instructions 1/S/97 Navy Min. of Defence letter No.PL/3221/NHQ/9/97/D (N-1) dated 11.3.97.

(c) IFA System (Air Force) MoD letter No.605/Addl. FA(1) dated 4.4.94 & AHQ/PC/3/95307/542/61D Fin-P/564/05/D (AF-3) dated 3.4.97.

(d) IFA System – IT Projects – GOI, MoD letter No.6 (3)/98/D (O-1) dated 04.02.2000.


(g) Enhanced delegation of powers issued by the Ministry including instructions by Service Headquarters to ensure compatibility with the earlier letters issued.

SECTION-III – ELEMENTS OF LAW

- The Indian Contract Act, 1872 (9 of 1872)
  - Preliminary – Sec-1 & 2
  - Of Contracts, Voidable Contracts and Void Agreements – Chapter II
• The Sale of Goods Act, 1930 (3 of 1930)
  ➢ Preliminary - Chapter I
  ➢ Formation of the Contract - Chapter II

• The Arbitration and Conciliation Act, 1996 (26 of 1996)
  ➢ General Provisions - Chapter I
  ➢ Arbitration Agreements - Chapter II
  ➢ Composition of Arbitral Tribunal - Chapter III

• The Negotiable Instruments Act, 1881 (26 of 1881)
  ➢ Preliminary - Chapter I
  ➢ Of Notes, Bills and Cheques - Chapter II
  ➢ Of Negotiations - Chapter IV

THE OFFICIAL LANGUAGES ACT, 1963
  ➢ Short Title and commencement - Section 1
  ➢ Definitions - Section 2
  ➢ Continuance of English Language for official purpose of the Union and for use in Parliament - Section 3
  ➢ Committee on Official Language - Section 4

THE CONSTITUTION OF INDIA
  ➢ Article 107 - Provisions as to introduction and passing of bills.
  ➢ Article 113 - Procedure in Parliament with respect to estimates
  ➢ Article 114 - Appropriations Bills
  ➢ Article 115 - Supplementary, additional or excess grants
  ➢ Article 116 - Votes on accounts, votes of credit and exceptional grants
  ➢ Article 123 - Powers of president to promulgate Ordnances during recess of Parliament
  ➢ Article 148 - Comptroller & Auditor General of India
  ➢ Article 149 - Duties and Powers of C&AG
  ➢ Article 150 - Form of accounts of the Union and of the States
  ➢ Article 151 - Audit Reports
  ➢ Article 264 - Interpretation
  ➢ Article 265 - Taxes not to be imposed & are by authority of law
  ➢ Article 266 - Consolidated Fund and Public Accounts of India and of the States
  ➢ Article 267 - Contingency Fund
  ➢ Article 299 - Contracts
  ➢ Article 300 - Suits and Proceedings

TAXATION LAW

• The Central Sales Tax Act, 1956 (74 of 1956)
  ➢ Preliminary - Chapter I

  ➢ Formulation of principle for determining when a sale or purchase of Goods taken place in the course of Inter-State Trade or Commerce or outside of State or in the course of import or export. - Chapter 2

• The Central Excise Act, 1944 (1 of 1944)
  ➢ Short title, extent and commencement
  ➢ Definitions
  ➢ Reference of certain expressions
  ➢ Levy and collection of duty - Chapter II (Sec 3,4,9,10 & 11)
• The Customs Act, 1962 (Act No.52 of 1962)
  - Short title, extent and commencement
  - Definitions
  - Powers of officers of customs
  - Dutiable goods
  - Assessment of duty
  - Chapter I
  - Chapter II
  - Chapter V

INDUSTRIAL LAW

• The Industrial Disputes Act, 1947 (14 of 1947)
  - Short title, extent and commencement
  - Definitions
  - Authorities under this Act
  - Procedure, Powers and duties of Authorities
  - Chapter I
  - Chapter II
  - Chapter IV


• The Factories Act, 1948 (63 of 1948)
  - Short title, extent and commencement
  - Reference to time of duty
  - Powers to exempt during public emergence
  - Penalties and procedures
  - Chapter I
  - Chapter X

• The Workman’s Compensation Act, 1923 (8 of 1923)
  - Short title, extent and commencement
  - Definitions
  - Employer’s liability for compensation
  - Compensation to be paid where due and penalty for default
  - Penalties
  - Chapter I
  - Chapter II

• Banking Law and Practice
  - Banking System in India - Part I
  - Law relating to Negotiable Instant - Part III
  - Letter of Credit - Part IV
  - Banking Law and Practice by P.N.Varshney

• The Minimum Wages Act, 1948 (11 of 1948)
  - Short title and extent
  - Fixation of minimum rate of wage
  - Section 1
  - Section 3
• Payment of Wages Act, 1936 (4 of 1936)
  ➢ Short title and extent - Section 1
  ➢ Definitions - Section 2
  ➢ Responsibility for payment of wages - Section 3
  ➢ Fixation of wage period - Section 4
  ➢ Deduction for absence for duty - Section 9
  ➢ Penalty for offences under the Act - Section 20
  ➢ Procedure in trial of offence - Section 21

• Audit of Commercial PSUs
  ➢ Organisational Form
  ➢ Accounts
  ➢ Authority
  ➢ Objections and Scope of Audit
  ➢ Comprehensive Audit
  ➢ Audit Board System
  ➢ Audit Reports

   } Chapter 31 Introduction to IGAA

• The Code of Civil Procedures, 1908
  ➢ Short title, commencement and extent - Section 1
  ➢ Definitions - Section 2
  ➢ Subordination of Court - Section 3
  ➢ Pecuniary jurisdiction - Section 6
  ➢ Courts to try all civil suits unless barred - Section 9
  ➢ Stay of suits - Section 10
  ➢ Res-judicata - Section 11
  ➢ Summons to defendants - Section 27
  ➢ Penalty for default - Section 33

• The Administrative Tribunal Act, 1985 (13 of 1985)
  ➢ Short title, extent and commencement - Chapter I
  ➢ Definitions - Chapter I

  ➢ Establishment of Tribunals and Benches thereof - Chapter II
  ➢ Jurisdiction, Powers and authority of Tribunals - Chapter III

• Recognition of Service Association Rules, 1993

The basic rules and clarification thereto (Section-IV chapter 33 of Swamy's Complete Manual on Establishment & Administration - 2008 Edn.)

2. The portions "in so far as they relates to work carried out in DAD" and "to the extent applied in DAD" are deleted.

3. The words "Commercial Practice" and "Commercial" appear in syllabus portion of Industrial Law are deleted.

(B) LIST OF BOOKS

SECTION-I (FINANCIAL MANAGEMENT)

1. Financial Management by Prasanna Chandra
2. GFR 2017
3. Introduction to Indian Government Accounts and Audit.
4. FR Part-I Vol-I
5. Contract & their Management(2nd Edition) by B.S. Ramaswami
7. OM Part-II Vol-I
8. Defence Account Code
9. OM Part –XII/Content Prepared by PGDA, New Delhi
10. Central Sales Tax Act, 1956
11. Central Excise Act, 1944
13. Purchase Management -2016(DRDO)
14. DPM-2009
15. DPP-2016

SECTION-II - (IFA SYSTEM)

(a) IFA System (Army) - GOI, MOD letter No. 6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/ CGDA.

(b) IFA System (Navy) - Purchase Management & Procurement: Naval Instructions 1/S/97 Navy Min. of Defence letter No. PL/3221/NHQ/9/97/D(N-1) dated 11.3.97

(c) IFA System (Air Force) MOD letter No. 605/Addl.FA(1) dated 4.4.94 & AHQ/PC/3/95307/542/61D Fin - P/564/05/D(AF-3) dated 3.4.97

(d) IFA System – IT Projects- GOI, MOD letter No. 6(3)/98/D(O-1) dated 4.2.2000

(e) Delegation of Financial Powers to Defence Services- 2016 notified vide HQrs Office Circular bearing No IFA/02/DFPDS-2016 dated 07.09.2016


(g) Enhanced delegation of powers issued by the Ministry including instructions by Service Headquarters to ensure compatibility with the earlier letters issued.

SECTION-III-(ELEMENTS OF LAW)

A. COMMERCIAL LAWS

1. The Indian Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Arbitration and Conciliation Act, 1996
4. The Negotiable Instrument Act, 1881

B. 5. The Official Language Act, 1963

D. **TAXATION LAWS**

7. The Central Sales Tax Act, 1956  
8. The Central Excise Act, 1944  

E. **INDUSTRIAL LAW**

10. The Industrial Dispute Act, 1947  
11. The Contract Labour(Regulations & Abolition) Act, 1970  
12. The Factories Act, 1948  
13. The Workman's Compensation Act, 1923  
14. The Minimum Wages Act, 1948  
15. The Payment of Wages Act, 1936

F. **BANKING LAW & PRACTICE** by P.N. Varshney

G. **OTHERS**

16. IGAA  
17. THE CODE OF CIVIL PROCEDURE, 1908  
18. The Administrative Tribunal Act, 1985  
19. CCS (Recognition of Service Association) Rules, 1993

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**PAPER-VIII**  
**OFFICE COMMUNICATION**

**SYLLABUS**

This is a qualifying paper only in which a candidate has to compulsorily secure 60 marks. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers.

- Précis of correspondence or of notes on an official subject.  
- Drafting of an official letter or an Office Memorandum or an Official Note/Communication.  
- Test of comprehension of a given passage.  
- Drafting of Affidavits, Counter Affidavits, and Legal Communication on administrative matters, pay and pension matters in defending the Court Cases of DAD and non-DAD

**LIST OF BOOKS**

As per syllabus prescribed above.

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**PAPER-IX FUNDAMENTALS OF ELECTRONIC DATA PROCESSING**

**SYLLABUS**

This is a qualifying paper only. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The paper will be having two parts i.e. Theoretical and Practical Portions.
THEORY PORTION

(i) INFORMATION CONCEPTS

a) Definition of information
   Difference between data and information
b) Physical concepts
   Storage, retrieval and processing of data
   Comparison of manual and computer storage,
   Organisation of data as files

c) Different types of processing and
   purpose of processing

d) Development of data processing systems.

e) Word and text processing preparation of
   Technology documents - text editing.

f) Introduction to Graphics and advantages
   and disadvantages of Graphics

   Chapter 1 (Oliver &
   Chapman's Data
   Processing &
   Information
   Technology by
   C.S.French
   (10th Edition) - BPB
   Publications

(ii) ELEMENTS OF A COMPUTER, HARDWARE-SOFTWARE-COMPUTER CAPABILITY
AND LIMITATIONS.

a) Computer – Definition of electronic digital computer
b) Computer Components – layout and their functions
c) Characteristics of computers
   ➢ small variety of instructions
   ➢ fast executions
   ➢ accurate.
d) Hardware – different types of units including peripherals
e) Software
   ➢ Needs
   ➢ computer language
   ➢ categories of software system
   ➢ applications software.
f) Limitations of Computer.

   Chapter 19 (Computer
   Fundamentals -4th Edn.
   By Pradeep K.Sinha &
   Priti Sinha - BPB
   Publications

(iii) COMPUTERS AND COMMUNICATION

a) Computer communication -
   ➢ need for data transmission over distances.
b) Networking computers
   ➢ Local Area Networking (LANs) need
   ➢ advantages of networking,
   ➢ sharing resources (computer files & equipment),
   ➢ inter user communication,
   ➢ cost,
   ➢ training upkeep
   ➢ security
c) Types of LANs.

   Unit I
   (Information
   Technology
   Tools &
   Applications
   by V.K.Jain-
   3rd Rev Syllabus -BPB
   Publications

   Chapter 17
   Computer
   Fundamentals
   4th Edn. By
   (Pradeep K. Sinha & Priti
   Sinha -BPB Publications
d) Real-time and on-line systems response time-
   - airline/train reservations banking operations
   - electronic funds transfer
   - vodeptext.

e) An introduction to WAN – Definition and use.

f) An introduction to the Internet.
   - Internet facilities
     (email, world wide web and e-commerce)
   - Web Browsers.

(iv) OPERATING SYSTEM (OS): CONCEPTS, BASIC, OPERATIONS OF WINDOWS.

(a) Operating system concepts
(b) Tasks of Operating system
(c) Introduction
   - DOS
   - UNIX
   - Windows

d) Definition of Windows
   Getting started
   - Using the mouse
   - Windows components
   - Control menu
   - Menu bar
   - Border
   - Title bar
   - Maximize-minimize
   - Scroll bar
   - Command button
   - Option button check box
   - List box
   - Using help
e) Basic file manipulation operating
   - Copying,
   - Renaming,
   - Deleting,
PRINCIPLES OF DATA SECURITY, PREVENTIVE MAINTENANCE AND TROUBLE SHOOTING.

(a) Concepts of security;
- privacy;
- protection;
- authorization
- authentication and password protection

(b) Preventive measures and treatment
- hardware and software locks,
- virus scanners and vaccines

PRACTICAL

INTRODUCTION TO WINDOWS

(a) Using the Mouse

(b) Anatomy of Windows
- Unit 9 - 9.3 (do-

(c) Windows Environment
- Unit 9 – 9.4 (do-

(d) Application Window
- Title Bar
- Menu Bar
- Minimise/Maximise/Restore features
- Scroll Bar

(e) Menu and Dialog Boxes

(f) Menu Bar, Menu items, Dimmed Menu items, Hot Key, Short-cut-Key Control Menu, Check Mark, Cascading Windows / Menus

(g) Help in Windows

(h) Tool Bars

(i) Use of Window explorer:
- View the contents of Directory/Folder
- Change Directories/Folders
- Create/Delete Directories/Folders
- Change Drives
- Copy, Rename, Delete Files and Folders

(j) Format CD
(k) Drag and Drop Features

(l) Find file
(ii) OPERATING SKILLS IN WORD PROCESSING PACKAGE

(1) Introduction to Word Processing
(2) Document Windows
   ➢ Creating various types of Documents
(3) Printing Documents
(4) Copying Documents
(5) Formatting character/Paragraphs
(6) Formatting page
(7) Working with Sections/Section Break
(8) Inserting Header/Footer
(9) Graphics Feature including charts
(10) Working with tables
(11) Mail Merging

(iii) OPERATING SKILLS IN SPREADSHEET PACKAGE

1. **Spreadsheet Concepts**
   ➢ Creating,
   ➢ Saving and Editing a Work Book,
   ➢ Insertion, Deleting Work Sheets,
   ➢ Entering data a cell/formula,
   ➢ copying and moving data from selected cells,
   ➢ Handling operators in Formulae, Functions, BPB
   ➢ Mathematical logical, Statistical, test,
   ➢ Financial, Date and time functions,
   ➢ Using Function Wizard.

2. **Formatting a Worksheet**
   ➢ Formatting Cells;
   ➢ Changing data alignment,
   ➢ Changing data, number,
   ➢ Character or currency format,
   ➢ Changing font, Adding borders and colours
   ➢ Printing worksheets,
   ➢ Charts and Graphic
   ➢ Creating,
   ➢ Previewing,
   ➢ Modifying.

Chapter 15, 16, 17, 19, 20- I.T T&Abhay Satish Jain,
Shashank Jain and Dr Madhulika Jain (2nd Revised
Edition) - BPB Publications

Chapter 18
I.T T &Abhay Satish Jain, Shashank Jain and Dr
Madhulika Jain (2nd Revised Edition) -
BPB Publications

(iv) OPERATING SKILLS IN PRESENTATION PACKAGE

- Creating,
- Opening and Saving Presentations,
- Creating the look of the presentation
- Working in different views,
- working with slides,
- adding and Formatting Text,
- Formatting Paragraphs,
- checking spellings and correcting with objects,
- Adding Clip Art and other pictures,
- Designing slide shows,
- Running and controlling a slide show,
- Printing Presentations.

Unit 13 – I.T T&A by V.K. Jain –
3rd Rev. Syllabus –
BPB Publications

SUGGESTED BOOKS

1. Information Technology Tools & Applications by V.K. Jain.
   (Third Revised Syllabus, BPB Publications)

2. Oliver and Chapman’s
   Data Processing and Information Technology
   By C.S. French (10th Edition) BPB Publications

3. Computer Fundamentals

   By Michael Miller (3rd Edition) – Techmedia/ BPB Publications

5. IT Tools and Applications
   By Satish Jain, Shashank Jain & Dr. Madhulika Jain (2nd Revised Edn.) BPB Publications

6. Any Books on Computer relevant to the syllabus prescribed as the candidates prefer.

(iv) OPERATING SKILLS IN PRESENTATION PACKAGE

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