

Annexure A

Rules Governing the examination for Admission to the Subordinate Accounts Service (SAS) in Defence Accounts Department

RULE 1: An examination for admission to the Subordinate Accounts Service will normally be held in selected centres fixed by the CGDA. CGDA, however, will decide the frequency of the examination on need basis. It will be conducted on the dates, and according to the programme prescribed by the CGDA under the personal supervision of an officer of the IDAS assisted, if necessary, by one or more Senior Accounts Officers/Accounts Officers. The officer conducting the examination will be held personally responsible that all proper precautions are taken to guard against any irregularity.

RULE 2: The examinations will consist of a Preliminary Test followed by SAS Part-I and SAS Part-II examinations. Only those candidates who shall qualify the Preliminary Test shall be eligible to appear in SAS Part-I examination.

(a) PRELIMINARY TEST

Paper-1 -General Principles and Procedure of Accounts and Audit (Including General Organisation of Armed Forces)

Paper-2 -Codes, Manuals and Regulations concerning Army, Air Force, Navy and Factory

(b) SAS PART – I EXAMINATION

Paper–I - Organisation and Fundamentals of Audit & Accounts (Theory- Without Books).

Paper–II - Organisation and Fundamentals of Audit & Accounts (Practical – With Books).

Paper–III- Accountancy.

Paper-IV- Service Regulations (Practical with Books).

(c) SAS PART – II EXAMINATION

Paper-V -Works, Stores and Internal Audit – (Practical - With Books)

Paper-VI - Works, Stores and Internal Audit – (Theory - Without Books)

Paper-VII -Financial Management, Integrated Financial Adviser System and Elements of Law. (Theory – Without books)

Paper-VIII -Office Communication (Qualifying Paper)

Paper-IX -Fundamentals of Electronic Data Processing (Theory and Practical) (Qualifying Paper)

RULE 3: Admission to the examination will be open to Senior Auditors/ Auditors/ Clerks/ Typist/ DEOs/ Stenographers/ Hindi Translators and Librarians.

RULE 4: To be eligible for appearing in the Preliminary Test to SAS Part I examination, an individual must have put in two years service (including continuous temporary service) in the Department provided that the candidate must have cleared the probation period. This will be applicable to all candidates uniformly i.e. departmental candidates, or those who joined the Department through SSC or Inter-departmental transfer basis.

RULE 5: Service rendered as a DEO 'A' in the Department (whether permanent or temporary will count against these limits for determining eligibility to appear in the examination. Service rendered by inter-departmental transfer candidates will not be counted unless the candidates have served at least two years in the DAD.

RULE 6: Candidates will have to qualify a Preliminary Test for appearing in SAS Part I examination. A candidate who has qualified the Preliminary Test but absents or withdraws his candidature from SAS Part-I examination following immediately will be required to re-qualify in the Preliminary Test for eligibility to appear in SAS Part-I Examination. There shall be no limit in appearing in Preliminary Test. Candidates appearing for the S.A.S. Part-I Examination are eligible to sit for the examination upto a maximum of four occasions. Similarly candidates appearing for the S.A.S. Part-II examination are eligible to sit for the examination upto a maximum of four occasions. Additional chances may, however, be permitted by the C.G.D.A. as per merit of each case.

RULE 7: No candidate will be allowed to appear in SAS Part I examination unless he/she qualifies the Preliminary Test. Further, no candidate will be allowed to appear in both Parts at a time. Only those who pass Part I, will be allowed to appear in Part II of the examination.

RULE 8: All persons appointed direct to the Subordinate Accounts Service as SAS Apprentice should sit for the first examination i.e. Part I SAS Examination after their appointment, unless such Examination is held within ten months of the date of their appointment.

RULE 9: The procedure to be followed in selecting suitable candidates for admission to the examination will be notified by the C.G.D.A. from time to time.

RULE 10: The question papers will be set by officers nominated for the purpose by the C.G.D.A. The questions so set are examined by a Committee consisting of the

C.G.D.A. and other officers at Headquarters with a view to see that the questions framed are in accordance with the prescribed syllabus. The printed question papers will be forwarded by the C.G.D.A. to the officers concerned, who are entrusted with the responsibility of conducting of the examination at various centres, by registered insured post/Speed Post in sealed packet containing separate sealed envelope for each set of papers. The packets and envelopes containing the question papers will be kept in their personal and safe custody and will not be opened until the papers are required for distribution. The packets and envelopes will be opened in the presence of candidates/observers as and when appointed by the CGDA.

RULE 11: If owing to some unforeseen event on any particular day on which the SAS examination programmed to be held, is declared a holiday, the examination originally programmed for that day will be conducted and will not be postponed.

RULE 12: The detailed instructions for conducting the examination will be sent by the CGDA to the Conducting Officers in advance of the concerned examination.”

RULE 13: The result of the Examination will be notified by the CGDA to all concerned.

RULE 14(a): A SAS Apprentice need not appear in the Preliminary Test. However, a SAS Apprentice must appear for Part I of the SAS examination at the first and if he fails, at the second and if necessary (with the special sanction of the CGDA) in the third examination held after his appointment unless the first examination is held within ten months of the date of his appointment, in the later case, if he does not appear at that examination, he may be allowed to appear at fifth (with the special sanction of the CGDA) examinations instead. He will appear for the Part II of the S.A.S. Examination, which is held after he passes Part I of the examination.

RULE 14(b): No candidate will be allowed to appear in SAS Part I examination unless he/she qualifies the Preliminary Test. A member of the clerical service will normally be allowed four chances to appear in the Part I of the examination. Similarly, S.A.S. Part I pass Auditors will be normally allowed four chances to appear in Part-II examination. Each permission to appear at either Part-I or Part-II Examination will count as one against the respective Part, whether he/she actually sits for the examination or not unless he/she is specifically allowed to withdraw his/her name. Such withdrawals will be allowed by the C.G.D.A. when circumstances of the case fully justify it.”

RULE 14(c): A candidate will be allowed upto a maximum of four chances to clear SAS Part II Examination.

RULE 14(d): A new sub-rule: A candidate could withdraw before the start of the examination by writing a simple application. He/she should submit an application in writing atleast 15 days before the start of the examination and should not take any paper in the examination.

RULE 15 : “EXAMINATION RULES”

(i) No body other than the persons engaged in supervising the examination and the candidates will, under any circumstances, be allowed in the examination hall.

(ii) No candidate shall be allowed:

(a) to enter the examination hall half an hour after the commencement of the examination;

(b) to leave the examination hall finally until half an hour has elapsed after the commencement of the examination.

(iii) A roll number will be assigned to each candidate who is permitted to appear at the examination. Candidates should enter only their roll numbers on each of their answer papers and their names should not appear anywhere in the papers.

(iv) The questions are not to be reproduction the answer papers, only the serial number of the question should be entered against the answer.

(v) Except in the case of papers to be answered with books, candidates are not allowed to have books or notes of any description during the examination. The candidates can bring simple calculator for Paper-III- Accountancy.”

(vi) While answering Paper II (Organisation and Fundamental of Audit and Accounts) and IV (Service Regulations) - With Books in Part I S.A.S. Examination, following instructions shall particularly be borne in mind: -

PAPER – II

16 questions will be set out of which candidates are to attempt 12 questions carrying 8 marks for each question. 4 marks are reserved for general excellence.

PAPER IV

(a) Section I – Pay and Allowances (Civil) (Common to all) – All candidates shall answer 4 questions from this Section.

(b) Section II – Provident Fund and Pension (Common to all) - All candidates shall answer 3 questions from this Section.

(c) Section III – Pay and Allowances (Services) (Optional) – Candidates may choose any one from the following Sub-Sections (A, B, C or D) for which permission granted by the CGDA: -

- A. ARMY
- B. AIR FORCE
- C. Navy
- D. FACTORY

Not more than 3 questions shall be attempted by the candidates. These questions shall be answered on a separate answer book.

(d) In all, tThe candidates are to answer 10 (ten) questions from Section-I, II and III.

(vii) While answering **PAPER V – (WORKS, STORES AND INTERNAL AUDIT (PRACTICAL – WITH BOOKS))** in Part II SAS Examination, following instructions shall particularly be borne in mind:

(a) Section 1 – Works Accounts (Common to all)

All candidates shall answer not more than five questions from this Section.

(b) Section II-Stores Accounts and Internal Audit

Candidates should choose any one from the following Sub-Sections (A, B, C or D) for which permission granted by the CGDA: -

- A. ARMY
- B. AIR FORCE
- C. NAVY
- D. FACTORY

Not more than five questions shall be attempted by the candidates. These questions shall be answered on a separate answer book.

(c) In all, the candidates are to answer 10(ten) questions from Section I and Section II.

(viii) Candidates shall not attempt to answer more than the prescribed number of questions or to answer the alternative questions (Sub-Sections A, B, C or D) other than those for which permission has been accorded.

(ix) The candidates' answer papers must be surrendered by the candidates to the Conducting Officer within the time allowed for each paper.

(x) Any candidate who is found indulging in any malpractice such as copying from other candidates' answer books or allowing other candidates to copy from his answer books or being found in possession of unauthorized books/notes, or attempting to influence an examiner in regard to evaluation of his answer papers etc., may not only be disqualified for that examination but may also be debarred from appearing in future SAS Examinations and in addition proceeded against under the CCS(CCA) Rules, 1965 for non-maintenance of absolute integrity.

RULE 16: A candidate will be declared to have pass the Preliminary Test if he secure not less than 60% marks in each Paper. But a candidate will be declared to have pass the Part-I and Part-II SAS Examination if he secures not less than 45% marks in aggregate and 40% marks in each subject. However, Paper VIII – Office Communication and Paper-IX- Fundamentals of EDP in Part II SAS Examination will be qualifying papers only. A candidate has to secure 60 marks in Paper-VIII and 50 marks (Theory-30 + Practical-20) in Paper IX. But the marks secured by him in these two papers will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The candidates are required to secure the qualifying marks in these two qualifying papers failing which they will not be treated to have pass SAS Part II Examination even though they might secure aggregate marks and pass marks in other papers.

RULE 17(a): A candidate securing 60% marks in each subject is eligible for exemption except Paper-VIII – Office Communication. However in Paper-VIII - Office Communication, the exemption marks would be only 50%. Candidates securing exemption marks in the qualifying Papers i.e. Paper-VIII – Office Communication and Paper – IX – Fundamentals of EDP, but failed in other papers need not be required to appear in these two papers again.

RULE 17(b): The exemptions under these Rules are mandatory, Candidates who become eligible for exemption(s) under these Rules with reference to their performance in earlier examinations will have to avail of such exemption(s) compulsorily dispensing with the necessity for the submission of applications for the purpose.

RULE 18: The Government of India reserve to themselves the power of allowing exemptions to these rules in special cases, of amending or revising the rules at their discretion.

RULE 19: REVALUATION OF ANSWER BOOKS : SAS candidates may apply to the CGDA through proper channel for revaluation of Papers of SAS Part-I and Part-II examinations, subject to fulfillment of the following stipulations:

- (a) The SAS candidates would deposit a fee of Rs. 50/= in respect of each paper for which revaluation is sought for.
- (b) The candidates concerned should have obtained 30% of marks in the paper(s) for which they want revaluation.
- (c) Such requests should be made by the candidate to the CGDA (through concerned PCDA/CDA) within the time limit prescribed by the CGDA
- (d) Following are the criterion for revaluation: -
 - 1) Checking of total;
 - 2) Correct carry forward to the top sheet
 - 3) Checking that all answers are evaluated;
 - 4) Rectification of other errors and omissions;
 - 5) Revaluation does not mean remarking of the answers.
- (e) No revaluation of Answer Books of Preliminary Tests shall be allowed.

RULE 20: The syllabus etc. of both Part I and Part II SAS Examinations were part of existing Rule 19. Hence a new Rule 20 is proposed which will cover the syllabus, books etc prescribed and the pattern of questions to be set in respect of each paper of Preliminary Test, Part I and Part II SAS examination.

PRELIMINARY TEST

PAPER-1-GENERAL PRINCIPLES AND PROCEDURE OF ACCOUNTS AND AUDIT (INCLUDING GENERAL ORGANISATION OF ARMED FORCES)

Maximum Marks – 100

Pass Marks – 60

Time – 2 ½ Hours

SYLLABUS/BOOKS

1. Introduction of Govt. Accounts and Audit
2. Appendix 'A' to the Defence Services Estimate
3. OM Part I
4. OM Part II
5. Defence Audit Code
6. Defence Accounts Code

SETTING UP OF QUESTIONS

The Paper shall have objective type questions with multiple-choice answers.
Candidates are to answer 100 questions each carrying 1 mark.

The Answer Sheet shall be evaluated through OPTICAL MARK READING (OMR) process.

PAPER-2-CODES, MANUALS AND REGULATIONS CONCERNING ARMY, AIR FORCE, NAVY AND FACTORY

Maximum Marks – 100

Pass Marks – 60

Time – 2 ½ Hours

SYLLABUS/BOOKS

PART 'A'

Section I (Common to all)

1. Financial Regulations Part I (Vol. I and Vol. II)
2. Financial Regulations Part II
3. General Financial Rules
4. OM Part XI – EDP
5. MES Regulations.

PART 'B' (OPTIONAL)

Section II (Army)

1. ALAM Part I
2. OM Part IX
3. OM Part X
4. Pay and Allowances Regulations for the Army

Section III (Air Force)

1. OM Part III
2. Air Force Local Audit Manual
3. Pay and Allowances Regulations for IAF.

Section IV (Navy)

1. OM Part VII
2. Naval Local Audit Manual
3. Pay and Allowances Regulations for the Navy

Section V (Factory)

1. OM Part VI
2. Factory Accounting Manual
3. Pay and Allowances Rules for industrial employees.

SETTING UP OF QUESTIONS

Part 'A'

Section-I (Common to all): Candidates are to answer 50 questions each carrying 1 mark.

Part 'B' (Optional)

Section-II -Army
Section-III -Air Force
Section-IV -Navy
Section-V -Factory



Same as in Section-I Part 'A'. The candidates may choose any one from Section II to Section- V, irrespective of the Organisation in which they are serving.

The Answer Sheet shall be evaluated through OPTICAL MARK READING (OMR) process.

PART-I – SAS EXAMINATION

(a) PAPER-I

**ORGANISATION AND FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY -
WITHOUT BOOKS)**

Maximum Marks - 100

Time – 3 hours

Pass Marks – 40

Exemption Marks-60

SYLLABUS

Organisation, Role & Function, Duties & Responsibilities of: -

- Ministry of Defence and Defence Finance.
- Defence Accounts Department
- Controller General of Defence Accounts
- Different Pr.CsDA/PCA (Fys)/CsDA including CDA (BR) and PAO (GREF)/CF&A (Fys.)/ CDA Funds).
- Army, Air Force & Navy (including Services HQrs. and their Command & Control Structure).
- Inter - Service Organisations
- Other Agencies like GREF, Coast Guard Organisations, DRDO etc. dealt with by the DAD.

Functions of Pay Accounts Office under Ministry of Defence.

Organisation and work dealt with by various Sections of a Controller's Office.

General Principles regarding working of Controllers offices including PCDA, New Delhi.

General Duties of Group Officers, ACDA-in-charge/SAO/AO/Hindi officer/AAO/SO (A).

Organisation and Functions of Ministry of Finance and the various Divisions thereof,

Role and Functions of the Controller General of Accounts.

Duties & Power of Comptroller & Auditor General of India.

CCS (Conduct) Rules

CCS (CCA) Rules

All Chapters except Chapter - II of OM Part I

Right to Information.

Central Information Commission

Defence Audit Code :

Scope of Audit - General principles and rules of audit - Audit against provision of funds- Audit of receipts and recoveries - Unit allowances, contingent and miscellaneous expenditure - Contracts, expenditure on supplies and hired land transport - Miscellaneous accounts and payments - Imported stores - results of audit and financial irregularities - Appropriation Accounts of the Defence Services - report of the Comptroller and Auditor General of India, Union Government (Defence Services) - Power of the Controller General of Defence Accounts - Power of Controller of Defence Accounts.

Defence Accounts Code;

General Principles and Methods of Accounting - General Outlines of the system of Accounts - General Principles and methods of Accounts - Rules regulating Inter - Department Transfers - Rules regulating the Accounting of recoveries of expenditure in Govt. Accounts - General Rules and procedures applicable to Defence Proforma Account - Detailed Accounting Procedure regarding the adjustment of transactions relating to Defence Proforma Account - Exchange Accounts between Controllers of Defence Accounts - Compilation and Books - Defence Ledger - verification of Balances - Estimates and Control over Expenditure - Budgetary Control over Defence Expenditure - Cash Assignments - Deposits - Advances and Suspense - Accounting of Expenditure met out of the Contingency Fund of India of "Charged" Expenditure - Miscellaneous - Appendices.

Receipts and Payment Rules :

Withdrawal from the Govt Accounts - General rules relating to claims for withdrawals and manner of payments.

Introduction of Indian Govt Accounts and Audit ;

Govt and commercial system of Accounts and Audit - Structure of Govt Accounts - Separation of Audit and Accounts - functions and split of Audit - Regulatory and Propriety Audit - Economy efficiency and Effectiveness Audit - General Audit and Local Audit.

Civil Accounts Manual to the extent of CID Schedule adjustment

Financial Regulations Part I

Definitions of various terms used in the Financial Regulations.
General Principles of Finance and Standards of Financial Propriety.
Sanction of Expenditure.
Losses, Wastage and Damage to Public Property.
Audit Objections and Recoveries.
Security Deposits.
Contracts.
Universal service condition and grant of fee, Honoraria and Rewards.
Contingent and Miscellaneous Charges.
Cheques, Bank Drafts, Military Treasury Remittances & Cash Assignments.
Telephones.
Rules peculiar to Army and/or Air force.
Rules peculiar to the Indian Navy.

Financial Regulations Part- II

1. Annual Training Grant and Minor Training Grant of AF
2. Field Practices and Training Grant.
3. Technical Training and Instructional Equipment Grant - Corps of Signals.
4. Technical Training Grant - Corps of EME.
5. Signal Works Services Grant
6. Monetary Grant in respect of Cadets.
7. Educational Training Grant
8. Rules for the guidance of O i/c of MTC in obtaining funds, making payments and preparing their accounts.
9. Guidance for officers who receive and handle cash.
10. Welfare, Amenities and Literature Grant.
11. Entertainment Grant placed at the disposal of COAS/VCOAS/GOC-IN-C COMMNAD.
12. Special grant placed at the disposal of the Chief of the Army Staff.
13. Special grant placed at the disposal of the CNS.
14. Entertainment Grant placed at the disposal of CNS/VCNS FOC-IN-C Commands.
15. Entertainment Grant placed at the disposal of CAS/VCAS AOC-IN-C Commands.
16. Certain Grants and Funds in the Air Force.
17. Annual Training Grant for the Indian Navy.
18. Field Imprest Payment Instructions.
19. Instructions for the guidance of Field Cashiers.
20. Supply and Services Imprest.
21. Technical Training and Instructional Equipment Grant - Mechanised Inf Regt.
22. Sailors basic Training Grant.

LIST OF BOOKS

OM Part – I (except Chapter-II) including working of PCDA, New Delhi

OM Part-II Vol.-I

Defence Service Regulation (Regulations for Army Part –I Chapter-I)

Appendix “A” to Defence Service Estimates.

Appendix “B” to Defence Service Estimates

Annual Report of Ministry of Defence (Current Year).

Comptroller & Auditor General Duties, Power, Conditions of Service Act, 1971 and organisation of Controller General of Accounts

CCS (CCA) Rules,

CCS (Conduct) Rules

RTI Act, 2005 and amendments thereto.

Defence Audit Code

Defence Accounts Code

Receipt & Payments Rules, 1983 (Part III Section I)

Introduction to Government Accounts and Audit (Chapter – 6, 7, 8, 15 to 18)

Classification Hand Book, Defence Services – Receipts & Charges,

Pamphlet of Revenue, Debt and Remittance Heads.

Civil Accounts Manual (Portion relating to CID schedule adjustment)

Financial Regulations Part - I (Vol-I and II)

Financial Regulations Part - II [Chapter – 1 to 5 and 9 (list of Appendices 1 to 8, 10,13,13A, 19, 22 to 30)]

OM Part-XIII [CDA (BR) and PAO (GREF)]

SETTING UP OF QUESTION PAPERS

16 Questions will be set, out of which the candidates are to attempt 12 questions carrying 8 marks for each question. 4 marks are reserved for general excellence

(b) PAPER-II

ORGANISATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS **(PRACTICAL-WITH BOOKS)**

Maximum Marks –100
Time - 3 Hours
Pass Marks – 40
Exemption Marks -60

SYLLABUS Same as PAPER - I

LIST OF BOOKS Same as PAPER - I

SETTING UP OF QUESTION PAPERS Same as PAPER - I

(c) PAPER-III

ACCOUNTANCY

Maximum Marks –150
Time - 3 Hours
Pass Marks-60
Exemption Marks -90

SYLLABUS

Section I : Final Accounts

Final Accounts- Trading Account, Manufacturing Account, Profit and Loss Account and Balance Sheet etc. Also as per topics given in Problem Portion of Section-III.

Section II : Costing

Objects and Principles of Cost Accounting.

Different methods of Cost Accounting.

Elements of Cost - Direct Labour, Direct Material, Direct Expenses and overheads, their classification apportionment and charging.

Cost Control Accounts, Reconciliation of Cost and Financial Accounts.

Cost Systems - Job costing and process costing.

Marginal Costing, Cost-Volume-Profit relationship; Break-even analysis.

Section-III (Theory and Practical Problem)

Problems

- Accounting process leading to the preparation of Trial Balance including rectification of errors
- Preparation of Financial Statements (other than Companies)
- Trial balance and Adjustments
- Preparation of Financial Statements (other than Companies)
- Trading and Profit and Loss Accounts
- Preparation of Financial Statements (other than Companies)
- Balance Sheet.
- Cash Book with and without Bank and Discount columns - Petty Cash Book - Imprest System of Petty Cash
- Cash and Banking transactions - Preparation of Bank Reconciliation Statement
- Receipt and Payments Account - Income and Expenditure Account and Balance Sheet

Preparation of accounts from incomplete records (Single Entry) - Interpretation and analysis of financial statements - simple ratio analysis.

Theory

Objects of Book-keeping, Double Entry System and its principles - Accounting concepts - Advantages of Double Entry Book-Keeping over Single Entry Book-Keeping - Personal Accounts - Real Accounts and Nominal Accounts - Journal - Purchases Book - Ledger - Inventory valuation methods & choice of method - Accrual versus cash basis of accounting - Depreciation & methods of Depreciation - Reserves & other Funds - Capital and Revenue Accounts.

Basic principles relating to Company Accounts - Meaning of Joint Stock Companies - Types of Companies - Formation of Joint Stock Company - Classes of Shares - Share Capital of Company - Application - Allotment - Call and issue of Shares - Difference between Calls in Arrears and Calls in Advance - Issue of Shares at Premium - Issue of Shares at Discount Forfeiture of Shares - Re-issue of Forfeited Shares - Statutory books to be kept – form and contents of Balance Sheet and Profit and Loss Account.

LIST OF BOOKS

Double Entry Book- Keeping - **J.R.Batliboi**
Advanced Accounting - **Sukla & Grewal**
Advanced Accounting – **J. R. Batliboi**

SETTING UP OF QUESTION PAPERS

Section I : Final Accounts (Compulsory)

Question No. 1 -----40 Marks

Section II : Costing (Practical)

4 questions will be set out of which candidates have to answer 2 questions of 25 marks each----
50 Marks

Section-III: (Theory and Practical Problem)

One question from Theory of this Section would be compulsory carrying 20 marks. 4 questions from Problem Portion of this section will be set, out of which candidates have to answer 2 questions carrying 20 marks each. 20+40.

Thus the candidates will have to answer 6 (1+2+3) questions in 3 hours.

(d) PAPER-IV

SERVICE REGULATIONS **(PRACTICAL – WITH BOOKS)**

Maximum Marks –100

Time - 3 Hours

Pass Marks – 40

Exemption Marks - 60

SYLLABUS

Section-I Pay & Allowances (Civil)

Standard Pay scale - Fixation of pay under Fundamentals Rules - Stepping up of pay, removal of anomalies - Fixation of pay of Re-employed Pensioners - Increments -Advance Increments - Stagnation Increments - Lump-sum Incentive for acquiring higher qualification - Incentive for promoting small family norms -Incentive for Hindi.

Dearness Allowance, HRA, CCA and CCA to certain places under specific sanction and admissible under Special Orders - Transport Allowance - Washing Allowance - Cycle Allowance - Over Time Allowance - Fee and Honorarium.

Joining Time when admissible -Amount of Joining Time - Extension of Joining Time - Un-availed Joining Time.

General conditions governing the grant of Children's Educational Allowance -Reimbursement of Tuition Fees and Hostel Subsidy.

General Provisions governing the Central Government Health Scheme for Serving Employees and Pensioners CGE Group - Insurance Scheme-Scope- Insurance and Saving Funds - Membership, Monthly Subscription and Amount of Insurance Cover.

Medical Attendance Rules - Medical Facilities in India and Outside India -Reimbursement of charges of special nursing - Artificial Appliances - Authorised Medical Attendants - Recognised Hospitals - Concessions for family -Relaxation of Rules. Calculation of Medical Reimbursement Claim –Live Case.

Other Service Matters - Service Book - verification of Service - Date of Birth and its subsequent alteration-Change of Name - forwarding of application for other employment.

Interest Free and Interest Bearing Advance - General Conditions-Special Conditions-Power of Sanction - Amount of Advance - Adjustment of Advance.

Travelling Allowance - Grades of Government Servants - Daily Allowance - Journey by Air/Sea - TA on Tour/Local Journey/Transfer/Retirement - Advance of TA - Conveyance Allowance.

Leave Travel Concession: Eligibility Entitlements - Reimbursement - Advance of LTC to Home Town/Any Place in India - Encashment of EL during LTC - Misuse of LTC.

Income Tax - (Income Classification, Tax Deduction at source) - Definition of Salary (Arrears of Salary) - HRA - Rent Free accommodation - Deductions - taxable Income - Income Tax - Rebate in Tax - Incentives for Savings.
Calculation of Income Tax-Live Case.

Government Quarters - Allotment of Quarters - Licence Fee - Out of turn allotment on Medical grounds - Retention of Quarters - Subletting of Quarters - All kinds of Leave.

Section - II; Provident Fund & Pension

Provident - Fund: Eligibility - Amount of Subscription, Emoluments - Enhancement/Reduction of Subscription - Interest - Nomination - Advances and withdrawals from Provident Fund - General Provident Fund (CS). Maintenance Accounting, Transfer of Balance, Final Settlement of Provident Fund, D.S.O.P Fund, AFPP Fund, NOP Fund, AFOP Fund.

Pension - Qualifying Service - Counting of Previous Civil/Military Service for pension on re-employment - Emoluments and Average Emoluments - Classes of Pension - Family Pension - Extra Ordinary Pension - calculation of Pension - Gratuity –

Authorisation of Pension and Gratuity - Payment of Pension - Commutation of Pension - Encashment of Leave - Dearness relief to pensioners, Pension through Public Sector Bank/ Post Office Saving Bank - Voluntary Retirement - Resignation, Removal/ Dismissal - Missing Employee

Pension Regulation for Services (Part-I) - General - Commissioned Officers - JCOs/ORs. NCS (E) - Defence Security Corps - Territorial Army - Commutation of Pension - Appendices.

Pension Regulations for Services (Part-II) - General Regulations - grant of Pension and Gratuities - Anticipatory Pensions, Advance of Pensions, Provisional Payment of Family Pension Gratuity and Pending Enquiry Awards - Payment of Pensions - Limitation of Claims - Recoveries and over Payment - Procedure For Commutation of Pension.

SECTION –III; PAY & ALLOWANCES (SERVICES)

Syllabus of this Section will cover all the chapters of the list of Books given in the “List of Books Portion of this Section”.

In addition, maintenance, accounting, transfer of balance and final settlement of accounts on Pay and Allowances.

Army Group Insurance Scheme.

Pay Rules and Leave Rules for Industrial Employees in Factory.
Travel Regulation applicable to Defence Civilians in Factory.

LIST OF BOOKS

Section I – P&A (CIVIL)

General Financial Rules (Chapter 6, 7, 11, 14, 16)
Fundamental Rules & Supplementary Rules (Part I to V) i.e.

- Part I - General Rules.
- Part II- T.A. Rules.
- Part III- CCS (Leave) Rules, 1972.
- Part-IV- Dearness Allowances.
- Part-V - HRA/CCA.

Central Govt. Employees Group Insurance Scheme
Medical Attendance Rules
Leave Travel Concession Rules
Children’s Educational Assistance Rules
House Building Advance Rules
Overtime Allowance Rules
CCS(Revised) Pay Rules, 1997 – Fifth Pay Commission
Circular issued on deduction of Income Tax at source from salaries issued by Central Board of Direct Taxes every year.
CSR Vol. I & II

SECTION- II-PROVIDENT FUND AND PENSION

General Provident Fund (Central Services) Rules
Contributory Provident Fund (India) Rules
CCS Pension Rules 1972.
Dearness Relief to Pensioners
Pension Regulations I & II
AFPP Fund Rules
DSOP Fund Rules
NOPF Rules
AFOPF Rules
GPF (DS) Rules.

SECTION –III; PAY & ALLOWANCES (SERVICES)

A) ARMY

P&A Regulations (Officers)
P & A Regulations (ORs)
Leave Rules for the Services Volume I (Army)
Provisions of Travel Regulations peculiar to the Services
Army Group Insurance Scheme
OM Part IX
OM Part X

B) AIR FORCE

P & A Regulations for the IAF
Leave Rules for the Services Volume III (Air Force)
Provisions of Travel Regulations peculiar to the Services

C) NAVY

P & A Regulation for Navy
Leave Rules for the Services Vol-II–Navy
Provisions of Travel Regulations peculiar to the Services

D) FACTORY

OM Part VI
Travel Regulation for Defence Civilians
Pay Rules for Industrial Employees
Leave Rules for Industrial Employees
Travel Regulations application for Defence Civilians.

NOTE:- This paper will also contain besides questions on the books prescribed, question on financial principles and procedures and on Regulations on pay, Leave, Pension and regulations, Travelling Allowances which are to be applied in audit in Defence Accounts Department

SETTING UP OF QUESTION PAPERS

ESSAY TYPE

Section I - 6 questions will be set, out of which candidates are to answer 4 questions carrying 9 marks each ($4 \times 9 = 36$)

Section II -5 questions will be set, out of which candidates are to answer 3 questions carrying 8 marks each ($3 \times 8 = 24$)

Section III -6 questions will be set out of which candidates are to answer 4 questions carrying 10 marks each ($4 \times 10 = 40$)

SAS PART II EXAMINATION

(e) PAPER-V

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

Maximum Marks –100

Time - 3 Hours

Pass Marks – 40

Exemption Marks - 60

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)

- 1 MES REGULATIONS
- 2 DEFENCE WORKS PROCEDURE
- 3 OPERATIONAL WORKS PROCEDURE
- 4 U.A.MANUAL
- 5 MES LOCAL AUDIT MANUAL
- 6 O.M. PART –VIII
- 7 QUARTERS & RENT (RENT PROCEDURE)
- 8 IAFW 2249 (GENERAL CONDITIONS OF CONTRACT)

SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)

(A) ARMY

LIST OF BOOKS:

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

(B) AIR FORCE

1. IAP – 1501.
2. AIR FORCE LOCAL AUDIT MANUAL
3. IAP – 1541 – Provisioning and Procurement for Air Force.

(C) NAVY

1. NAVAL STORE KEEPING MANUAL
2. INDIAN NAVY VICTUALLING DIRECTIVE
3. NAVAL LOCAL AUDIT MANUAL
4. PROCUREMENT MANUAL VOL. 1 TO 3 FOR NAVY
5. MATERIAL PLANNING MANUAL FOR NAVY

(D) FACTORY

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

SETTING UP OF QUESTION PAPERS

Section I (WORKS ACCOUNTS)

This is common to all candidates. 8 questions will be set, out of which 5 questions carrying 50 (5x10) marks are to be answered by the candidates. Each question will carry 2 parts - one part theory carrying 3 marks and the other parts practical carrying 7 marks.

Section II (STORE ACCOUNTS AND INTERNAL AUDIT)

- | | |
|-----------------|-------------------------------|
| (A) ARMY - | Same pattern as in Section I. |
| (B) AIR FORCE - | Same pattern as in Section I. |
| (C) NAVY- | Same pattern as in Section I. |
| (D) FACTORY - | Same pattern as in Section I. |

NOTE: - Questions in this paper will also be set from Army, Air Force, Navy etc Instructions or other orders, which substantially modify the rules in the prescribed books.

(f) PAPER - VI

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

Maximum Marks –100
Time - 3 Hours
Pass Marks – 40
Exemption Marks- 60

SYLLABUS Same as PAPER - V

LIST OF BOOKS Same as PAPER - V

SETTING UP OF QUESTION PAPERS Same as PAPER - V

(g) PAPER-VII

FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW
(THEORY-WITHOUT BOOKS)

Full Marks – 100
Time – 3 hours
Pass Marks-40
Exemption Marks-60

SYLLABUS

SECTION – I - FINANCIAL MANAGEMENT

Finance

Introduction to Financial Management.

An understanding of basic terms/concept in finance. Time value of Money.

Capital Expenditure Decisions

An awareness of basic project appraisal and control techniques

Budget:

Estimates - Preparation and Checks - Revised Estimates - Estimates for Fresh Expenditure - Estimates of Fresh Expenditure due to operations - Proposals involving extra Expenditure - Provisions of Funds for Advances Accounted under Civil Estimates.

Purchase procedure:

Purchase procedure in Govt in general and MOD/Services in particular; General Conditions of Contract. Procurement and Disposal of Stores. Foreign Purchase - Opening of Letter of Credit, Sight Drafts - Accounting & Compilation of transactions - Procedures within the Department for dealing with foreign Procurement. Payment of various Taxes and Duties (including Custom Duty), escalation and price variation.

Part 5 Section 1 to 3 Treasury Rules.

Chapter-8 GFR

DGS&D Manual

DRDO's Material Management Policy Procedure

Contract Management

Financial Administration

SECTION-II- IFA SYSTEM.

Provisions of various SOPs on IFA SYSTEM IN ARMY, Navy, AF and IT Projects, MES, BRO.

IFA System – Army- GOI, MOD letter No. 6 (1)/97/D(8-1) dated 8/4/97 & subsequent instructions received from time to time from Ministry/CGDA

IFA System (N) 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

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

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

Delegation of Financial Powers Rules, 1978

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

Commercial Law:

The Indian Contract Act, 1872 (9 of 1872)

Contracts-meaning; essentials of a valid contract; nature of contract; performance of contract; termination and discharge of contract;

A general comprehension of the provisions of the Sale of Goods ACT 1930, Arbitration Conciliation Act 1996 & The Negotiable Instruments Act, 1881.

Constitution:

A general comprehension of selected Articles (107, 113,114 to 116, 123, 148, 149, 150, 151, 264, 265, 266, 267, 299 & 300) of the Constitution of India dealing with Financial matters/arrangements.

Official Language Act, 1963,

Taxation Law:

A conceptual understanding of the provisions with regard to Central Sales Tax, Central Excise, Service Tax, Customs Duty etc. as may be required for day-to-day working in the DAD.

Industrial Law:

Basic Awareness of the provisions of the Industrial Disputes Act, 1947, The Contract Labour (Regulation and Abolition) Act, 1970, The Factories Act, 1948, The Workmen's Compensation Act, 1923 in so far as they relate to work carried out in DAD.

Commercial Practice and Law and Practice of Banking

Commercial and Industrial Laws

Negotiable Instruments Act, Arbitration Act, Sale of Goods Act, Minimum Wages Act, Payment of Wages Act

Commercial Audit of Public PSUs.

Contract Act etc, Constitution Taxation and Industrial Law (to the extent applied in DAD)

Purchase Procedure

LIST OF BOOKS

Prescribed Readings:

1. OM XII – Chapter VI Foreign Payment Section.
2. GFR,2003 (Chapter- 6 and 8)
3. Treasury Rules (Part–5 Section 1 to 3)
4. DGS &D Manual 1999
5. Purchase Management –2006 (DRDO)
6. Contract Management by R.Ramanathan
7. Financial Administration of India by M.J.K. Thavaraj, Ex Professor, IIPA, New Delhi.
8. DPP-2006
9. DPM -2006
10. Indian Contract Act – 1872

Note: Serial no. 2,4,5,8 and 9 are subject to change as and when new editions arrive.

SECTION – II **IFA SYSTEM**

- Provisions of various SOPs on IFA System in MES,Army,Air Force, Navy, R&D, Border Roads and IT Projects.
- IFA System – Army- GOI, MOD letter No. 6 (1)/97/D(8-1) dated 8/4/97 & subsequent instructions received from time to time from Ministry/CGDA
- IFA System (N) 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 &
- IFA System (AF) MOD letter No. 605/Addl FA (1) dt. 4.4.94 & AHQ/PC/3/95307/542/61D Fin-P/564/05/D(AF-3) dated 3.4.97
- IFA System – IT Projects- GOI,MOD letter No, 6(3)/98/D(O-1) dated 4.2.2000
- Delegation of Financial Power Rules, 1978

SECTION – III- (ELEMENTS OF LAW)

Bare Acts/Standard texts and for Constitution Introduction to Indian Govt Accounts and Audit (Chapter-35)

Commercial Practice and Law and
Practice of Banking.

Negotiable Instruments Act, Arbitration Act, Sale of Goods Act, Minimum Wages Act

Civil Procedure Code

CAT Act, 1985

Central Govt. Servant Association Rules

Constitution of India.

Official Language Act, 1963.

SETTING UP OF QUESTION PAPERS

The pattern of questions etc. to be set, answered, marks for each question are tabled below: -

Section	No. of Questions to be set	No. of questions to be answered	Total marks are Marks for each question
I	6	4	40(4x10)
II	5	3	30(3x10)
III	5	3	30(3x10)

NOTE: Simple questions to test the awareness of the candidates will be set in Section III – Elements of Law.

(h) PAPER-VIII

OFFICE COMMUNICATION

Maximum Marks – 150

Time – 3 Hours

Pass Marks – 60

Exemption Marks - 75

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.

1. Précis of correspondence or of notes on an official subject.
2. Drafting of an official letter or an Office Memorandum or an Official Note/Communication.
3. Test of comprehension of a given passage.
4. 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.

SETTING UP OF QUESTION PAPERS

In all, 6 questions will be set and 4 questions to be answered by the candidates carrying 150 marks.

- (a) Question No. 1 will be compulsory carrying 40 marks. 5 and 10 marks are reserved for title and summary of posts respectively and 25 marks for précis proper.
- (b) Question No. 2 will also be compulsory carrying 40 marks which will be set to draft affidavits/Legal communications on administrative matters and pay/pension cases etc.
- (c) Question No.3 to 6 will be set on drafting official letter/office memorandum/ office Note, circular, demi- official letters in a given subject etc. Candidates are to attempt 2 questions carrying 70 marks (2x35).

Compulsory questions (80 marks - 2x40) and 2 (two) optional questions (70 marks – 2 x35).

(i) PAPER-IX

FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

Maximum Marks –100
(Theory – 60, Practical-40)
Time – 3 Hours
Pass Marks – 50
(Theory - 30, Practical – 20)
Exemption Marks - 60

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.

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 and organization 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 documents – text editing.
- f) Introduction to Graphics and advantages and disadvantages of Graphics.

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

- a) What is 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) What is hardware? – different types of units including peripherals.
- e) What is software? Why it is needed - computer language – categories of software system and applications software.
- e) Limitations of Computer.

(iii) **COMPUTERS AND COMMUNICATION**

- a) Computer communication - need for data transmission over distances.
- b) Networking computers – Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equipment), inter user communication, cost, training upkeep and security.
- c) Types of LANs.
- d) Real-time and on-line systems response time-airline/train reservations banking operations – electronic funds transfer – vodafone text.
- e) An introduction to WAN – Definition and use.
- f) An introduction to the Internet. Internet facilities (email, world wide web and e-commerce) and Web Browsers.

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

- a) Operating system concepts. Tasks of Operating system.
- b) Introduction to DOS, UNIX and Windows,
- c) Definition of Windows.
- d) 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, viewing and printing, directory structure, listing files in directories (creating, changing and deleting directories).

(v) **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

(i) **INTRODUCTION TO WINDOWS**

- a. Using the Mouse
- b. Anatomy of Windows
- c. Windows Environment
- 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:
 - i. View the contents of Directory/Folder
 - ii. Change Directories/Folders
 - iii. Create/Delete Directories/Folders
 - iv. Change Drives
 - v. Copy, Rename, Delete Files and Folders
- j. Format Floppy Disk
- k. Drag and Drop Features
- l. Find file.

(ii) **OPERATING SKILLS IN WORD PROCESSING PACKAGE (MS WORD 97/OPEN OFFICE WRITER).**

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.

Note :

In case of Hindi medium, work-processing package is “Akshar for Windows” compatible with Word 97.

(iii) **OPERATING SKILLS IN SPREAD SHEET 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, 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.
3. Integrating Word Processor, Spread Sheets, Web Pages.

(iv) **OPERATING SKILLS IN PRESENTATION PACKAGE**

Creating, Opening and Saving Presentations, Crating 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.

BOOKS RECOMMENDED:

1. Information Technology by V.K. Jain.
(Third Revised Edition 1997, BRB Publications.
Chapters: 1,2,6,7,8,11,12,13,14,17 & 18)
2. “Easy Guide to Windows 95” by Alan Simpson.
(First Indian Edition – 1995, BPB Publications (Sybox)
Chapters: 1,2,3,4 and only formatting of floppy disk in chapter 10)
3. “The ABCs of Word 97 by Guy Hart-Davis.
Second Edition, BPB Publications (Sybox)
Chapters: (i) 1,2,3,5, 7.
(ii) Graphs & Charts *

SETTING UP OF QUESTION PAPER

Description of Paper	Time	Marks	No. of Questions to be set	No. of Question to be concerned	Marks
THEORY (Without Books)	1 ½	60	8	6	6x10=60
PRACTICAL	1 ½	40	3	2	2X20=40

Note : Some more books relevant to the Syllabus above, are being considered for inclusion so that candidates are not put to inconvenience in case of non availability of the above recommended books in the market.

NOTE 1. Paper II (Practical), Paper IV (Practical) and Paper V (Practical) – These Papers will test the understanding of the candidates regarding rules/procedures/codal provisions as also their ability to apply the same in practical situation.

NOTE 2. For the paper to be answered with books, candidates may bring with them Compendium of audit decisions issued by CGDA in addition to the prescribed books. They may also take with them note books maintained by them for their regular office work but not any manuscript, printed notes prepared specially for the examination or worked out solutions of questions set at previous examinations.

RULE 21: NAME OF THE CENTRES

At present, SAS Examination is conducted at the following 33 centres all over India. The addition and deletion of examination centres will be decided by the CGDA.

Agra, Allahabad, Bangalore, Chandigarh, Chennai, Cochin, Dehradun, Guwahati, Hyderabad, Jabalpur, Jaipur, Jalandhar, Jammu, Kannur, Kanpur, Kolkata, Lucknow, Meerut, Mumbai, Nagpur, Nasik, New Delhi, Pathankot, Patna, Port Blair, Pune ‘A’, Pune ‘B’, Roorkee, Secunderabad, Shillong, Siliguri, Vizag and Wellington.

RULE 22: USE OF CALCULATOR

Simple calculator is permissible for Accountancy Paper only.

RULE 23: RELAXATION OF QUALIFYING STANDARD FOR SC/ST CANDIDATES.

Relaxation in qualifying standards of SC/ST candidates will be allowed with reference to DPAR OM dated 21.01.77. The relaxation to be allowed will be fixed in advance and notified for information of the candidates in the light of the observations made by Hon'ble Supreme Court in their Judgment dated 1.4.86 in civil appeal No. 2952 of 1984 by the C&AG of India. The extent of relaxation will be allowed at the discretion of the CGDA and notified at the time of issue of circular calling for names of willing candidates to appear in the SAS examination. Information in respect of SC/ST who intend to appear in SAS examination is to be furnished accurately with reference to the information recorded in their Service books.

RULE 24: CHANGE OF CENTRE

The Centre of Examination will be the nearest to the duty point of the candidates. In case where due to exceptional circumstances a candidate desires to take the examination at a centre other than the one nearest to his/her duty point, his/her application together with specific recommendations of the Principal Controller/Controller should be forwarded to HQrs. office for consideration. Under no circumstances he/she may be permitted to sit in the examination as per his/her choice without prior approval of the HQrs. office.

RULE 25 : FREEZING OF TRANSFERS

Request for change of centre should not normally be entertained after notification of the approved list of candidates. Instructions contained in CGDA's Office Memo No. 330121(5)/71/AN-Cell dated 30.10.97 in regard to freezing of transfer of approved candidates during the period say 6 weeks before commencement of the examination so as to avoid shortage of question papers at the centres, will be strictly followed.

RULE 26: OPTION TO ANSWER EITHER IN HINDI OR ENGLISH

The candidate is allowed option in all the papers to answer the questions either in Hindi or English. 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.

RULE 27: PROHIBITION OF MOBILE PHONE

No candidate shall be allowed to enter in the examination hall with Mobile phones. Use of this electronic gadget is completely banned in the examination hall.

RULE 28: SCREENING OF CANDIDATES BY A BOARD OF OFFICERS

Intending candidates (including those who are on deputation) will be carefully screened by a Board of Officers comprising the Principal Controller/Controller/Additional Controller/Joint Controller, another IDAS Officer and one Accounts Officers/Senior Accounts Officer. The name(s) of the intending candidates who fulfill(s) the prescribed criteria and are recommended by the Board of Officers and accepted by the PCDA/CDA be sent to the CGDA's Office in the prescribed proforma (both hard copy and CD in MS Excel) within the time limit fixed by the CGDA. The lists are to be prepared Centre-wise by each PCDA/CDA organizations which includes PCA (Fys) Organisation.

RULE 29: DETAILS OF EXEMPTIONS

Principal Controllers/Controllers are to ensure that details of exemptions are correctly furnished showing details of last examination with Year and Roll No. and exemption marks secured in the papers.

RULE 30: PUBLICATION OF MODEL ANSWERS

Model Answers of SAS examinations will be disclosed after two years from the last date of the examination.

RULE 31: COMPUTER TRAINING TO CANDIDATES APPEARING IN SAS PART II EXAMINATION

CsDA/PCsDA are to ensure that special computer training are arranged to the Part I pass candidates before they are appearing in Part II SAS examination.
