SPEED POST

रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171 OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.

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No. AN/IC/SAS-II/NS/NOV/2015

Dated: 05 /08/2015

MOST IMPORTANT CIRCULAR

To,

1

All Sections of MO CDA Guwahati.

2

All Sub-Offices

Subject;

SAS Part-II Examination scheduled to be held in November, 2015

Ref

HQrs Office Most Important Circular No.AN/5AS/16102/5AS-

II/Nov/2015/PROG Dated 24/07/2015

It has been decided by the CGDA, New Delhi that SAS Part-II Examination in the NEW SYLLABUS will be held as per final programme shown below:-

DAVIDATE	PAPER	TIME				SUBJECT	MARKS
DAY/DATE		10.00	AM	to	1.00	WORKS, STORES & INTERNAL	100
MONDAY	Paper-V	10.00 PM	////	10	1.00	AUDIT	4
16/11/2015		PIN				(PRACTICAL-WITH BOOKS	
WEDNESDAY	Paper-VI	10.00	AM	to	1.00	WORKS, STORES & INTERNAL	100
	Tuper VI	PM	,			AUDIT	
18/11/2015		1 100				(THEORY- WITHOUT BOOKS)	
THURSDAY	Paper-	10.00	AM	to	1.00	FINANCIAL MANAGEMENT,	100
	VII	PM	,			IFA SYSTEM AND ELEMENTS	
19/11/2015	ATT					OF LAW	
						(THEORY- WITHOUT BOOKS)	
FRIDAY	Paper-	10.00	AM	to	1.00	OFFICE COMMUNICATION	150
20/11/2015	VIII	PM					
SATURDAY	Paper-IX	10,00	AM	to	11.30	FUNDAMENTALS OF	100
21/11/2015	apo. =/.	AM				ELECTRONIC DATA	
21/11/2015						PROCESSING	
		12.00)	AM	to	(THEORY) AND (PRACTICAL)	
8		01.30	PM				

^{2.} 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) NORMAL CHANCES

(a) Those who qualified SAS Part-I Examination held in May, 2015.

(b). Those who qualified SAS Part-I Examination, September 2014 (including SAS Apprentice) but could not qualify SAS Part-II Exam February 2015. Candidates scoring exemption marks in one or more papers (Paper V or VI or VIII or VIII or IX) shall not be required to appear in such paper(s)

(c). Those who qualified SAS Part-I Examination, December 2013 but could not qualify SAS Part-II Exam May 2014 and February 2015. 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).

(d). Those who qualified SAS Part-I Examination, April 2013 but could not qualify SAS Part-II Exam September 2013, May 2014 and February 2015. 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) SPECIAL CHANCE

- (a). 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 and February 2015. 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 Exam in April 2008November 2009, September 2013 May 2014 and February 2015. 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).
- (c). SAS Apprentice who have appeared in SAS Part-II Examination May 2014 and February 2015. Further candidates scoring exemption marks in one or more papers (Paper V or VI or VII or VII or VII) shall not be required to appear in such paper(s).
 - Note: (i) The SAS Apprentice who have availed normal two chances and one Special chance are not eligible for appearing in the examination.
 - (ii) No application for withdrawal would be considered for candidates availing special chance.
- 3. Names of intending candidates who fulfill the prescribed criteria, may be furnished in enclosed proforma duly completed in all respect and countersigned by the Officer in Charge of Sections in Main Office and Head of Sub-Offices in confidential cover addressed to Shri H B Dutta, Sr. Accounts Officer (AN) of this office so as to reach this office latest by 21/08/2015. Applications received after the above mentioned date will under no circumstances be entertained. Information sent through Telegram/Signal/FAX will not be considered till the receipt of post copy along with prescribed proforma by due date. Exemption marks obtained, if any by the candidate should clearly be shown in the proforma.
- 4. Detailed information about guidelines, syllabus and application proforma may please be downloaded from the CGDA/CDA website without waiting for original letter/Circular from this office.
- 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 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 of the Controller shall be sent to HQ 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 HQrs. Office.
- (c). The examination shall be conducted at Guwahati center of this organization provided sufficient candidates are appearing there from. The centers 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. The instructions contained in HQrs Office Memo No.33012(5)N/1/AN-K Dated 30/10/71 in regard to freezing of transfer of candidates after notification of their Roll Number may also be adhered to as far as

6.. The 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 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. 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 please be sent in case no candidate has opted for Hindi.

7.. In pursuance of guidelines notified vide Ministry of Social Justice and Empowerment, Deptt. of Disability Affairs, New Delhi OM No. 16-110/2003-DD.III dated 26/02/2013 details of the physically handicapped category of the candidates may be intimated. In case a physically handicapped candidate is desirous of facility of scribe/ compensation time etc, application duly recommended by CDA along with requisite medical certificate may be forwarded for consideration of request by the Competent Authority. In this regard reference is also invited to HQ Office Circular No. AN/SAS/16100/PH/Guidelines dated 12/08/2013.

8.. As per instruction contained in Govt. of India, Cabinet Secretariat, Department of personnel and Administrative Reforms OM No. F. 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 quality standards of SC/ST candidates appearing in this Examination up to 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 that "The list furnished to HQ officer has been prepared with reference to the information recorded in the service book of the candidate 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.

8.1 Further, in terms of HQ Office Circular No. AN/II 2151/PC-1089 (N) dated 11.01.2013 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 candidate besides aforesaid declaration and kept on record.

9.. 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 the all candidates are not making full use of training classes. The Officer- in- charge, O & M Cell of M O CDA Guwahati is requested to ensure that the candidates take adequate interest in the training classes arranged for them under the scheme contained in HQrs office letter No. AN/0611/AN/K dated 17/7/58 (as amended) and attend the same regularly.

10.. Absenteeism not only results in all round increase in work but also wasteful expenditure in making administrative arrangements for holding the examination. As per SAS Rule 14(b), each permission to appear in SAS Part-I or Part-II examination will count as one chance against the respective part, whether a candidate actually sits for the examination or nor unless he/ she is specifically allowed to withdraw his/her name by the CGDA. In accordance with the ibid proviso

Contd/..

read with SAS Rule 14 (d) withdrawal of the candidate not submitted within laid down time period would count as a chance. It may be clarified that as per decision of MoD (Fin), withdrawal of a candidate on medical ground was removed when the scheme of SAS Examination was revised during 2007. As such failure to appear in this examination by way of absenteeism or medical ground and request submitted after time limit specified in SAS Rule will entail forfeiture of one of the four valuable chances allowed to candidates as per revised SAS Rules. It may further be clarified that under no circumstances request for withdrawal in respect of candidate availing special chance will be accepted. This may be noted carefully by the all candidate.

11.. Detailed rules governing SAS Examination together with detailed New Syllabus, recommended books etc. have already been notified and circulated to all office vide HQ Most Important Circular No. AN/SAS/16200/Ordcr/Vol.X dated 12.03.2007, AN/SAS/16200/orders/Vol.XI dated 08.02.2008 and subsequent orders on the subject issued for time to time. However, the detailed syllabus of the examination is mentioned in Annexure 'A' enclosed for information of the candidates. In case of revision of manuals etc, candidates may be suggested that it is in their own interest to update/revise the rules and regulations accordingly.

12..

<u>IMPORTANT</u>

- (i) It has been observed that the details of exemptions are not furnished in the some cases causing unnecessary embracement to all concerned. As such it may be ensured that details of last examination with year and Roll No. when there is exemption or not must be furnished neatly in the prescribed proforma to enable this office to forward the correct information to HQ office.
- (ii) Contents of this Most Important Circular may be got noted by all concerned and keep in record.

Receipt of this communication may please be acknowledged.

Enclo: As stated above

-Sd/-(K K Das) Asstt. Controller (AN)

Copy to:

1. The CGDA, Ulan Batar Road, Palam, Delhi Cantt-110010 or information w. r. t. above please.

2. The Officer-in-Charge, EDP Sec (Local) It is requested to upload the same in the official website of CDA Guwahati.

(H B Duffa)
Sr.Accounts Officer (AN)

CERTIFICATE

I	do hereby declare that -
* (i) I belong to	(name of community)
which is included in the list of Sched	luled Caste / Scheduled Tribe (as the case may be).
Or,	
* (ii) I do not belong to SC	C/ST community.
Signature:	ž – ž
	Designation: Account No.: Roll No.:
	Principal Controllers / Controllers concerned)
The declaration has been ver the individual and found correct.	rified as per the information recorded in the Service Book o
* * * * * * * * * * * * * * * * * * * *	Signature and Name
	Sr. Accounts Officer /Accounts Officer (AN) Office of the PCDA /CDA
Dated the 2015	•

PROFORMA FIRST CHANCE

SAS PART-II EXAMINATION – SCHEDULED TO BE HELD IN NOVEMBER, 2015

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

Remarks, if any		16	
Whether the candidate is	willing to attempt in Hindi. If so, the Paper(s) in which helshe will take the exam. In HINDI	15	
Particulars of Sub-section (viz.	(A) Army, (B) Air Force (C) Navy (D) Factory Section II of Paper-V & VI	14	
AS Part-I ation	Year of the Exam	13	
Details of SAS Part-I Examination	Roll No.	12	
Nearest centre to the	candidates duty point	=	
Station & Office	where serving	10	
Whether	Handicapped , if yes detail of category	6	
Category (Gen/ SC/ ST)		∞	
Date of Appointment		7	
Date of Birth	· · · · · ·	9	
Sex		ı,	
Grade		4	
Account	<u> </u>	3	
Name of the Account O		2	
SI. No		-	

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller Name & Signature

PROFORMA SECOND CHANCE

SAS PART II EXAMINATION - SCHEDULED TO BE HELD IN NOVEMBER, 2015

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

	-		<u>\$</u> &
	2		Name of the candidate
	w		Account No.
	4		Grade
-	ch	an ann an	Sex
	6	AND THE RESERVE OF THE PARTY OF	Date of Birth
	7		Date of Appoint- ment
	8		Category (Gen/ SC/ ST)
	9	category	Whether Physically Handicapped, If yes detail of
	10		Station & Office where serving
3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	=	duty point	Nearest Centre to the candidates
5	12	Roll No.	Details Exa
	13	Year of Exam	Details of SAS Part-I Examination
	14	(C) Navy (D) Factory Section II of Paper-V & VI	Particulars of Sub-Section viz. (A) Army, (B) Air Force
	15	exam. In HINDI	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which

Details of SAS Part-	Details of SAS Part- Il Examination, Feb 2013 including Exemption	including Exemption	Remarks, Hally
Roll No	Paper	Marks	
<u>ਤੇ</u>	17	ð.	19

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature

Bar 8 A 13

PROFORMA THIRD CHANCE

SAS PART-II EXAMINATION - SCHEDULED TO BE HELD IN NOVEMBER, 2015

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

		S S
 2	Candinate	Name of the
3		Account No.
4		Grade
S.		Sex
6		Date of Birth
7		Date of Appoint- ment
8		Category (Gen/ SC/ ST)
9	if yes detail of category	Whether Physically Handicapped,
10	serving	Station & Office where
=	candidates duty point	Nearest centre to the
 12	Roll No.	Det SAS Exan
3	Year of Exam	Details of SAS Part -I Examination
14	(B) All Force (C) Navy (D) Factory Section II of Paper-V & VI	Particulars of Sub-Section (viz. (A) Army,
15	in HIND!	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which the cyam

ay 2014 including Exemption	Details of SAS I	Part- II Examination, Feb 20	15 including Exemption	Remarks, if any
2				
Marks	Roll No	Paper	Marks	THE PARTY OF THE P
				3
2 0	19	20	21	22
	Details of SAS Part- II Examination, May 2014 including Exemption Roll No Paper Marks 16 17 18			Details of SAS Part: Il Exa Roll No

Name & Signature of the Board Member

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature

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PROFORMA

FOURTH CHANCE

SAS PART-II EXAMINATION - SCHEDULED TO BE HELD IN NOVEMBER, 2015

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

	inut.		···			S &
an annial an annia	2					Name of the candidate
	3					Account No.
	4			Orași - Majarila de din 1977		Grade
	U	73				Sex
	0			and an experience		Date of Birth
		7				Date of Appoint- ment
		>		American de la Contraction de		Category (Gen/ SC/ ST)
		9				Whether Physically Handicapped, if yes detail of category
	10 11 12 13 14 15					Station & Office where serving
				ar a nagan naga pilakular Ah		Nearest centre to the candidates duty point
			-	R		Deta SAS Exam
				Year of Exam		Details of SAS Part -I Examination
				Paper-V & VI	Occupia in or	Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory
				take the exam		Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which
		16		Roll No		Details of SA 2013 ii
			1	Paper		Details of SAS Part-II Examina 2013 including Exempt

SAS Part- II Examination, May 2014 including Exemption Details of SAS Part- II Examination, Feb 2015 including Exemption Paper Marks Roll No Paper Marks 10 20 21 22 23 24							0
SAS Part- II Examination, May 2014 including Exemption Details of SAS Part- II Examination, Feb 2015 including Exemption I No Paper Marks Roll No Paper Marks	25	24	23	22	21	20	1 0
SAS Part- II Examination, May 2014 including Exemption Details of SAS Part- II Examination, Feb 2015 including Exemption		Marks	Paper	Roll No	Marks	Paper	Roll No
SAS Part- II Examination, May 2014 including Exemption Details of SAS Part- II Examination, Feb 2015 including Exemption)				And the same of th
	Kemarks II any	nination, Feb 2015	SAS Part- II Exam including Exemp	Details of		Il Examination, May 201	Details of SAS Part-

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller Name & Signature

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PROFORMA

SPECIAL CHANCE

SAS PART-II EXAMINATION - SCHEDULED TO BE HELD IN NOVEMBER, 2015

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

-		Š.
2		Name of the candidate
u		Accou nt No.
4		Grade
S		Sex
6		Date of Birth
7		Date of Appointment
8		Category (Gen/ SC/ ST)
9	category	Whether Physically Handicapped , if yes detail of
10		Station & Office where serving
11		Nearest centre to the candidates duty point
 12	Roll No.	Details of SAS Part -I Examination
13	Year of Exam	of SAS rt-I nation
14		Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C)
15	the Paper(s) in which he/she will take the exam in HINDI	Whether the candidate is willing to attempt in Hindi. If so,
16	Roll No	Details of S. 2008 including
17	Paper	Details of SAS Part. Il Examination, Al 2008 including Exemption
	Mar	ination, Ap

Details of	Details of SAS Part-II Examination,	II Examination,		f SAS Part- 3 including Ex	Details of SAS Part- II Examination, Sept 2013 including Exemption	Details of 2014 includ	Details of SAS Part-II Examination, May 2014 including Exemption	mination, May	Details of SAS Part- including Exemption	****	Examination, Feb 2015
Roll No	Paper	Marks	- 1	Paper	Marks				Roll No		Roll No
2	3 .	2	3	23	24	25	26	27	28	-	29
3	20	7		-							

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/ Name & Signature

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ANNEXURE 'A'

SYLLABUS & LIST OF BOOKS

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)

- 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 and II
- 3. 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 MANUAL
- 3. NAVAL LOCAL AUDIT MANUAL
- 4. PROCUREMENT MANUAL MM 3
- 5. MATERIAL PLANNIG MANUAL FOR NAVY

(D) FACTORY

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

PAPER - VI

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

SYLLABUS Same as PAPER – V

LIST OF BOOKS Same as PAPER - V

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)
AAAAA	Financial decision in a Firm Goal of Financial Management Forms of Business Organisation Organisation of Finance Function Relationship of Finance to Economics &	(Para 1.2 -do-) (Para 1.3 -do-) (Para 1.3 -do-) (Para 1.3 -do-)
	Accounting	(Para 1.3 -do-)
AAAAA	Financial statement and their Analysis Time value of money Techniques of Capital Budgeting Estimation of Project Cash Flows General Systems of Financial Management	(Para 1.3 -do-) (Chapter – 6 -do-) (Chapter – 11 -do-) (Chapter – 12 -do-) (Chapter – 2 GFR ,2005
A	Financial Administration in India	(Chapter – 3 – Introduction to Indian Government Accounts and Audit (IGAA)
AAA	General Rules Personal claims of Govt. servant Contingent charges	Section-I to III of Part-V of Central Treasury Rules (Muthuswamy and Brinda)

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& 7of Swamy's GFR 2005 Chapter-I – Contract & their Management -

2nd Edn. – By BS Ramaswami Chapter-X FR Part-I Vol-I

Chapter 2.20 of DGS&D Mannual

- Purchase Management 2006 (DRDO)
- > DPP 2011
- DPM 2009

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)

(Para 247 of OM Part-II Vol.I and Chapter 9 of Defence Account Code)

- > Foreign Payment Section of PCDA, New Delhi
- > Letter of Credit/Adjustment of debit advices

(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

Octori & Local Taxes

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 4.2.2000.
- (e) Delegation of Financial Powers to Defence Services -2015 notified vide MoD(Fin) Order No.CoordA-102 dated 20.04.2015.
- (f) Delegation of Financial Powers Rules, 1978.
- (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

COMMERCIAL 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
 Formation of the Contract
 Chapter I
 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
 Of Notes, Bills and Cheques
 Of Negotiations
 Chapter IV
 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 Section 3
 - Parliament

 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

 The Central Sales Tax Act, 1956 (74 of 1956) Preliminary Formulation of principle for determining when a sal taken place in the course of Inter-State Trade or Cor or in the course of import or export. 	- Chapter 1 e or purchase of Goods nmerce or outside of State - 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 The Contract Labour (Regulation & Abolition) Act, 197 Short title, extent and commencement and applications Definitions Registration of Establishments employing contract Labour 	Chapter I Chapter IV To (37 of 1970) Chapter I Chapter I
 Penalties and procedure 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 X
 The Workman's Compensation Act, 1923 (8 of 1923) Short title, extent and commencement 	
DefinitionsEmployer's liability for compensation	- Chapter I
 Compensation to be paid where due and penalty for default Penalties 	- Chapter II

	Bankins	Law and Practice					
	» ()	Banking System in India	_ P	artly B	ankin	g Law ar	nd Practice
	Á	Law relating to Negotiable Instant -	P	art III		by P.N.	/arshney
	· ×	Letter of Credit	- Pa	art IV			
		nimum Wages Act, 1948 (11 of 1948)					
	× × ×	Short title and extent				Section	1
	>	Fixation of minimum rate of wage		- "		Section	3
		Minimum rate of wages		-		Section	4
		Procedure for fixing and revising minir	num w	age -		Section	5
	P	Payment of minimum rates of wages		-		Section	12
	×	Penalties for certain offices				Section	
	4	General provision for punishment of o	ther of	ffences -		Section	22A
•	Payme	nt of Wages Act, 1936 (4 of 1936)					
	>	Short title and extent				-	Section 1
	A	Definitions				-	Section 2
	A	Responsibility for payment of wages				-	Section 3
	4	Fixation of wage period				-	Section 4
	>	Deduction for absence for duty				-	Section 9
	7	Penalty for offences under the Act				-	Section 20 Section 21
	×	Procedure in trial of offence				_	Section 21
•	Audit o	of Commercial PSUs					
	2						
		Organisational Form					
	184	Accounts					
		Authority Objections and Scope of Audit		Chante	r 31 lr	ntroduct	ion to IGAA
		Comprehensive Audit		Chapte			
		Audit Board System					_
100	2	Audit Reports					
		Addit Reports					
•	The Co	ode of Civil Procedures, 1908					
	A	Short title, commencement and exter	nt			-	Section 1
	A	Definitions					Section 2
	A	Subordination of Court				-	Section 3
	×	Pecuniary jurisdiction				-	Section 6
	>	Courts to try all civil suits unless barre	ed			-	Section 9
	1	Stay of suits				=	Section 10
	×	Res-judicata				-	Section 11
	A	Summons to defendants				=	Section 27
	×	Penalty for default				-	Section 33
•		dministrative Tribunal Act, 1985 (13 of	1985)				
		nort title, extent and commencement		Į			
		efinitions		}		Chapt	
		stablishment of Tribunals and Benches		f -		Chapt	
	Ju	risdiction, Powers and authority of Trib	ounals			Chapt	er III
•	Recog	nition of Service Association Rules, 19					
		ne basic rules and clarification thereto	-	(Section			
							anual on
				Establish	nment	& Adm	inistration
				- 2008 E	dn.)		

Note: The syllabus consists of only the basics and fundamentals of the above Laws, Acts etc. in Commercial Laws, The Constitution of India, The Official Languages Act, 1963, Taxation Laws, Industrial Laws, Code of Civil Procedures, 1908, The Administrative Tribunal Act, 1985 and Recognition of Service Association Rules, 1993.

(B) <u>LIST OF BOOKS</u>

SECTION-I (FINANCIAL MANAGEMENT)

Financial Management by Prasanna Chandra 2. GFR 2005 3. Introduction to Indian Government Accounts and Audit. 4. FR Part-I Vol-I Contract & their Management(2nd Edition) by B.S. Ramaswami 5. 6. DGS & D Manual 1999. 7. OM Part-II Vol-I 8. Defence Account Code 9. OM Part -XII/Content Prepared by PCDA, New Delhi 10. Central Sales Tax Act, 1956 11. Central Excise Act, 1944 12. Custom Act, 1962 13. Purchase Management -2006(DRDO) 14. DPM-2009 15. DPP-2011

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/AddI.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 -2015 notified vide MoD(Fin) Order No.CoordA-102 dated 20.04.2015.
- (f) Delegation of Financial Powers Rules, 1978.
- (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
- C. 6. The Constitution of India.

D. TAXATION LAWS

- 7. The Central Sales Tax Act, 1956
- 8. The Central Excise Act, 1944
- 9. The Customs Act, 1962

E. INDUSTRIAL LAW

- 10. The Industrial Dispute Act, 1947
- 11. The Contract Labours(Regulations & Abolition) Act, 1970
- 12. The Factories, Act, 1948
- 13. The Worksman'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

PAPER-VIII OFFICE COMMUNICATION

SYLLABUS

- 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.

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 organization of data as files.
- 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.

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

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

ELEMENTS OF A COMPUTER, HARDWARE-SOFTWARE-COMPUTER CAPABILITY AND (ii) 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. Unit 1 (Information d) Hardware – different types of units including peripherals Technology Tools & e) Software Applications by Needs V.K.Jain- 3rd Rev.) > computer language Syllabus-BPB Publications categories of software system applications software. f) Limitations of Computer. COMPUTERS AND COMMUNICATION (iii) 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, Chapter 17 (Computer training upkeep Fundamentals -4th Edn. security By Pradeep K.Sinha&Priti Sinha - BPB Publications) c) Types of LANs. d) Real-time and on-line systems response timeairline/train reservations banking operations > electronic funds transfer vodeptext. An introduction to WAN - Definition and use. f) An introduction to the Internet. Chapter 18 (Computer Internet facilities Fundamentals -4th Edition (email, world wide web and e-commerce) By Pradeep K.Sinha & Web Browsers. Priti Sinha-BPB ublications OPERATING SYSTEM (OS): CONCEPTS, BASIC, OPERATIONS OF WINDOWS. (iv) Unit 8 (IT Tools & Applications (a) Operating system concepts By V.K.Jain -3rd Rev. Syllabus **BPB Publications)** (b) Tasks of Operating system (c) Introduction Unit 8 (-do-DOS Chapter 14 (Computer Fundamentals UNIX By P.K.Sinha & Priti Sinha BPB Publications)

		> Windows	
	(c)	Definition of Windows	
	(d)	Getting started	
		> Using the mouse	
		Windows components	Unit 9 (IT Tools & Applications By V.K.Jain – 3 rd Rev.Syllabus BPB Publications)
		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	
		Printing,Directory structure,	
		Directory structure,Listing files in directories	
		(creating, changing and deleting directories)	
		(creating, changing and deleting directories)	
(v)		PRINCIPLES OF DATA SECURITY, PREVENTIVE MAIN	ITENANCE AND TROUBLE SHOOTING.
		Concepts of security;	
		> privacy;	
		> protection,	Chapter 29 (Absolute Beginer's
		> authorization,	Guide to Computer Basics – 3 rd Edn.
		authentication and password protection.	By Michael Miller Techmedia/ BPB Publications
(b)	Pr€	eventive measures and treatment;	
		hardware and software locks,	
		virus scanners and vaccines.	
		PRACTICAL	
(i)		INTRODUCTION TO WINDOWS	
		, , , , , , , , , , , , , , , , , , ,	T.T. I. O. A Lineting D. V. K. Inin
			T Tools & Applications By V.K.Jain – Ilabus – BPB Publications)
		(b) Anatomy of Windows - Unit 9 - 9	0.3 (-do-)
		(c) Windows Environment - Unit 9 -	9.4 (-do-)
		(d) Application Window	,
		(a) Application Williams	

- > 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
- (I) 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 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.

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

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 & Graphic;
- Creating,
- Previewing,
- > Modifying.

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

Integrating Word Processor, Spread Sheets, Web Pages (Unit 12 – I.T Tools & Applications by V.K.Jain – 3rd Rev.Syllabus – BPB Publications) and Chapter 23 of – I.T T&A by Satish Jain, Shashank Jain & Dr.Madhulika Jain (2nd Revised Edn.)
 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

- Information Technology Tools & Applications by V.K. Jain. (Third Revised Syllabus, BRB Publications)
- Oliver and Chapman's Data Processing and Information Technology By C.S. French (10th Edition) BPB Publications
- 3. Computer FundamentalsBy Pradeep K.Sinha & Priti Sinha (4th Edition) BPB Publications
- Absolute Beginer's Guide to Computer BasicsBy 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.