

**Most Important Circular**

कार्यालय, रक्षा लेखा महानियंत्रक,सेन्ट्राल, बरार स्क्वायर, दिल्ली छावनी-110010  
 OFFICE OF THE CGDA, CENTRAD, BRAR SQUARE, DELHI CANTT-110010  
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 sascgda.dad@hub.nic.in, Website:www.cgda.nic.in

No.AN/SAS/16102/SAS-II/NOV/2019/PROG

Dated: 2<sup>nd</sup> September, 2019

To

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

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

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

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

DAY/DATE	PAPER	TIME	SUBJECT	MARKS
MONDAY 25.11.2019	Paper-V	10.00 AM to 1.00 PM	WORKS,STORES & INTERNAL AUDIT (PRACTICAL -WITH BOOKS)	100
TUESDAY 26.11.2019	Paper-VI	10.00 AM to 1.00 PM	WORKS, STORES&INTERNAL AUDIT (THEORY -WITHOUT BOOKS)	100
WEDNESDAY 27.11.2019	Paper-VII	10.00 AM to 1.00 PM	FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW (THEORY-WITHOUT BOOKS)	100
THURSDAY 28.11.2019	Paper- VIII	10.00 AM to 1.00 PM	OFFICE COMMUNICATION	150
FRIDAY 29.11.2019	Paper-IX	10.00AM to 11.30AM 12.00 AM to 1.30 PM	FUNDAMENTALS OF ELECTRONIC DATA PROCESSING (THEORY) AND (PRACTICAL)	100

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

- (A)
- (i) those who qualified SAS Part-I Examination held in June 2019.
  - (ii) those who qualified SAS Part I Examination April 2018 but could not qualify SAS Part II Examination September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
  - (iii) those who qualified SAS Part I Examination May 2017 but could not qualify SAS Part II Examination September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
  - (iv) those who qualified SAS Part I Examination August 2016 but could not qualify SAS Part II Examination December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
- (B)
- (i) those candidates who passed SAS Part I Examination, November 2007, but could not qualify SAS Part II Examination in April 2008, November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
  - (ii) those who qualified SAS Part-I Examination April 2009 but could not qualify SAS Part II Exam held in, November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
  - (iii) those who qualified SAS Part I Examination April 2013 but could not qualify SAS Part II Examination September 2013, May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
  - (iv) those who qualified SAS Part I Examination December 2013 but could not qualify SAS Part II Examination May 2014, February 2015, November 2015, December 2016, September 2017 and September 2018. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

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

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

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

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

- (a) Candidates shall have to choose any one from (A) Army, (B) Air Force, (C) Navy and (D) Factory while answering questions on Optional Section of Paper V & VI irrespective of the organization in which they are presently serving.
- (b) The centre of examination will be nearest to the duty point of the candidate. In case where due to exceptional circumstances, a candidate desires to take the examination at a centre other than the one nearest to the candidate's duty point, an application by the candidate containing specific recommendations of the Principal Controller/ Controller shall be sent to HQrs. Office for consideration. Under no circumstances, the candidate shall be permitted to sit in the examination as per his/her choice without prior approval of the HQ Office.
- (c) The examination shall be conducted at Allahabad, Bangalore, Chandigarh, Chennai, Cochin, Dehradun, Guwahati, Jabalpur, Jaipur, Jammu, Kanpur, Kolkata, Lucknow, Meerut, New Delhi, Patna, Pune-B' (PCDA (SC) and Secunderabad provided sufficient candidates are appearing there from. The centres are subject to change depending on administrative convenience. The candidates should be advised to give firm indication of the Centre (with due regard to the prescribed criteria) in the very first instance. Rule 25 of SAS Rules 2007 in respect to freezing of transfers of candidates after notification of their Roll Number may also be adhered to.

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

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

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

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

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

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

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

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

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

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

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



(Rajeev Ranjan Kumar)  
Dy.CGDA(SAS)

**Copy to:**

1. MoD(Finance) : For information.  
DAD Coord,  
South Block, New  
Delhi.
2. AN-IV/VIII (Local) : For information and necessary action.
3. EDP Section : For uploading of circular on website& WAN.



(Rajeev Ranjan Kumar)  
Dy.CGDA(SAS)

**CERTIFICATE**

I .....do hereby declare that -

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

Or,

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

Signature:

Designation:

Account No.:

\* Strike out which is not applicable.

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

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

Signature and Name

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

Dated the ..... 2019

**PROFORMA A**

Refer Para 3(A) of Circular

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

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

Sl. No.	Name of the candidate	Account No.	Grade	Sex	Date of Birth	Date of Appointment	Category (Gen/ SC/ ST)	Whether Physically Handicapped, if yes detail of category	Station & Office where serving	Nearest centre to the candidates duty point	Details of SAS Part-I Examination		Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section II of Paper-V & VI
											Roll No.	Year of Exam	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Details of SAS Part- II Examination, December 2016 including Exemption			Details of SAS Part- II Examination, September 2017 including Exemption			Details of SAS Part- II Examination, September 2018 including Exemption			Remarks, if any
	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	
15	16	17	18	19	20	21	22	23	24	25

**Name & Signature of the Board Members**

**Acceptance and Recommendations of Principal Controller/Controller  
Name & Signature**



**PROFORMA 'B'**

Refer Para 3(B) of Circular

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

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

Sl. No.	Name of the candidate	Account No.	Grade	Sex	Date of Birth	Date of Appointment	Category (Gen/ SC/ ST)	Whether Physically Handicapped, if yes detail of category	Station & Office where serving	Nearest centre to the candidates duty point	Details of SAS Part - I Examination		Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section II of Paper-V & VI	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Details of SAS Part-II Examination, April 2008 Exemption		
											Roll No.	Year of Exam			Roll No.	Paper Marks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Details of SAS Part-II Examination, Nov. 2009 including Exemption	Details of SAS Part- II Examination, Sept. 2013 including Exemption	Details of SAS Part- II Examination, May 2014 including Exemption	Details of SAS Part- II Examination, Feb. 2015 including Exemption	Details of SAS Part- II Examination, Nov. 2015 including Exemption	Details of SAS Part- II Examination, Dec. 2016 including Exemption	Details of SAS Part- II Examination, Sept. 2017 including Exemption	Details of SAS Part- II Examination, Sept. 2018 including Exemption	Remarks, if any																	
									Roll No.	Paper Marks	Roll No.	Paper Marks	Roll No.	Paper Marks	Roll No.	Paper Marks	Roll No.	Paper Marks	Roll No.	Paper Marks					
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature

**ANNEXURE 'A'**

**SYLLABUS AND LIST OF BOOKS  
FOR SAS PART-II EXAMINATION**

**PAPER-V**

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

**SYLLABUS**

**SECTION - I - WORKS ACCOUNTS**

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

**SECTION-II- STORE ACCOUNTS & INTERNAL AUDIT**

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

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

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

**LIST OF BOOKS**

**Section - I (WORKS ACCOUNTS)**

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

**SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)**

**(A) ARMY**

**LIST OF BOOKS**

1. STORE ACCOUNTING INSTRUCTIONS
  - ARMY LOCAL AUDIT MANUAL PART- I and II
  - DEFENCE SERVICE REGULATIONS VOL I & II (following Chapters/ Sections only)
    - Chapter- VI Military Training and Education
    - Chapter - VIII Section 3 Deserters (Paras 376 to 381)
    - Chapter - VIII Section 8 Losses (Paras 431 to 435)
    - Chapter - XVIII Cash and Funds (Paras 801 to 838)
    - Chapter - XIX Stores and Supplies (Paras 861 to 903)

Chapter – XX Arms, Ammunition and Explosives (Paras 911 to 946)

Chapter – XXII Housing & Quartering (Paras 1011 to 1025)

**(B) AIR FORCE**

IAP – 1501.

AIR FORCE LOCAL AUDIT MANUAL

IAP – 1541 – Provisioning and Procurement for Air Force.

**(C) NAVY**

NAVAL STORE KEEPING MANUAL

INDIAN NAVY VICTUALLING MANUAL

NAVAL LOCAL AUDIT MANUAL

PROCUREMENT MANUAL MM3 FOR NAVY

MATERIAL PLANNING MANUAL FOR NAVY

**(D) FACTORY**

OFFICE MANUAL PART VI.

FACTORY ACCOUNTING RULES.

MANUAL FOR PROVISIONING AND PROCUREMENT IN

ORDNANCE FACTORY

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**PAPER - VI**

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

**SYLLABUS**

**SECTION - I - WORKS ACCOUNTS**

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

**SECTION-II- STORE ACCOUNTS & INTERNAL AUDIT**

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

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

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

## **LIST OF BOOKS**

### **Section - I (WORKS ACCOUNTS)**

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

### **SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT)**

#### **(A) ARMY**

##### **LIST OF BOOKS:**

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

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

#### **(B) AIR FORCE**

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

#### **(C) NAVY**

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

#### **(D) FACTORY**

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

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**PAPER-VII**

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

**SYLLABUS**

**SECTION-I – FINANCIAL MANAGEMENT**

**FINANCE:**

- Evolution of Financial Management (Para 1.1 of Financial Management By Prasanna Chandra)
- Financial decision in a Firm (Para 1.2 -do- )
- Goal of Financial Management (Para 1.3 -do- )
- Forms of Business Organisation (Para 1.3 -do- )
- Organisation of Finance Function (Para 1.3 -do- )
- Relationship of Finance to Economics & Accounting (Para 1.3 -do- )
  
- Financial statement and their Analysis (Para 1.3 -do- )
- Time value of money (Chapter – 6 -do- )
- Techniques of Capital Budgeting (Chapter – 11-do- )
- Estimation of Project Cash Flows (Chapter – 12-do- )
- General Systems of Financial Management (Chapter-2 of Swamy's GFR 2017)
- Financial Administration in India (Chapter – 3 – Introduction to Indian Government Accounts and Audit (IGAA))
  
- General Rules } Section-I to III of Part-V of Central Treasury Rules
- Personal claims of Govt. servant } Muthuswamy and Bindra)
- Contingent charges }

**BUDGET:**

- Estimates – Preparation and Checks
  - Revised Estimate
  - Estimates for fresh expenditure
  - Estimate for fresh expenditure due to Operation
  
  - Proposals involving extra expenditure
  - Provisions of funds for Advances by The Central Govt. Accounted under Civil Estimates
- Chapter-IV FR Part-I Vol.I  
Chapter-10 Introduction to IGAA

**PURCHASE PROCEDURE:**

- Procurement of Goods and services and disposal of Stores
  - General conditions of contract
- Chapter-6& 7 of Swamy's GFR 2017  
Chapter-I – Contract & their Management - 2<sup>nd</sup> Edn. – By BS Ramaswami  
Chapter-X FR Part-I Vol-I  
Chapter 2.20 of DGS&D Manual

- Purchase Management 2006 (DRDO)
- DPP 2016
- DPM 2009

### **FOREIGN PAYMENT:**

- |  |   |  |
|--|---|--|
| <ul style="list-style-type: none"> <li>➤ Accounting and compilation of transactions</li> <li>➤ English Transactions i.e. UK</li> <li>➤ Foreign Govts. Other than UK</li> </ul> | } | (Para 243 to 246 OM Part-II Vol-I)<br>(Para 247 of OM Part-II Vol.I and Chapter 9 of Defence Account Code) |
| <ul style="list-style-type: none"> <li>➤ Foreign Payment Section of PCDA, New Delhi</li> <li>➤ Letter of Credit/Adjustment of debit advices</li> </ul>                         | } | (Content prepared by PCDA, New Delhi/<br>OM Part-XII-Chapter VI)   |

### **PAYMENT OF VARIOUS TAXES/DUTIES:**

- |   |  |   |              |
|---|--|---|--------------|
| <ul style="list-style-type: none"> <li>➤ Customs duties</li> <li>➤ Excise duties</li> <li>➤ Sales Tax</li> <li>➤ Conduct Sales Tax</li> </ul> | <ul style="list-style-type: none"> <li>- Para 602 of OM Part-II Vol.I</li> <li>- Para 10.5 to 10.9</li> <li>- Para 10.10</li> <li>- Para 10.11 to 10.15</li> </ul> | } | DGS&D Manual |
| <ul style="list-style-type: none"> <li>➤ Octori &amp; Local Tax</li> <li>➤ Escalation and Price Variation</li> </ul>                          | <ul style="list-style-type: none"> <li>- Para 10.17</li> <li>- Para 10.1 to 10.3</li> </ul>  | } |              |

### **SECTION-II – IFA SYSTEM**

- (a) IFA System (Army) – GOI, MoD letter No.6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/CGDA.
- (b) IFA System (Navy) – Purchase Management & Procurement – Naval Instructions 1/S/97 Navy Min. of Defence letter No.PL/3221/NHQ /9/97/D (N-1) dated 11.3.97.
- (c) IFA System (Air Force) MoD letter No.605/Addl. FA(1) dated 4.4.94 & AHQ/PC/3/ 95307/542/61D Fin-P/564/05/D (AF-3) dated 3.4.97.
- (d) IFA System – IT Projects – GOI, MoD letter No.6 (3)/98/D (O-1) dated 04.02.2000.
- (e) Delegation of Financial Powers to Defence Services- 2016 notified vide HQrs Office Circular bearing No.IFA/02/DFPDS-2016 dated 07.09.2016
- (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 - Chapter I
  - Formation of the Contract - Chapter II
  
- **The Arbitration and Conciliation Act, 1996 (26 of 1996)**
  - General Provisions - Chapter I
  - Arbitration Agreements - Chapter II
  - Composition of Arbitral Tribunal - Chapter III
- **The Negotiable Instruments Act, 1881 (26 of 1881)**
  - Preliminary - Chapter I
  - Of Notes, Bills and Cheques - Chapter II
  - Of Negotiations - Chapter IV
  
- THE OFFICIAL LANGUAGES ACT, 1963
  - Short Title and commencement - Section 1
  - Definitions - Section 2
  - Continuance of English Language for official purpose of the Union and for use in Parliament - Section 3
  - Committee on Official Language - Section 4

#### **THE CONSTITUTION OF INDIA**

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

#### **TAXATION LAW**

- **The Central Sales Tax Act, 1956 (74 of 1956)**
  - Preliminary - **Chapter 1**
  
  - Formulation of principle for determining when a sale or purchase of Goods taken place in the course of Inter-State Trade or Commerce or outside of State or in the course of import or export. -**Chapter 2**
  
- **The Central Excise Act, 1944 (1 of 1944)**
  - Short title, extent and commencement } - **Chapter I**
  - 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 } - **Chapter I**
  - Definitions } - **Chapter II**
  - Powers of officers of customs } - **Chapter II**
  - Dutiable goods } - **Chapter V**
  - Assessment of duty } - **Chapter V**

**INDUSTRIAL LAW**

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

**The Contract Labour (Regulation & Abolition) Act, 1970 (37 of 1970)**

- Short title, extent and commencement and applications } - Chapter I
- Definitions } - Chapter I
- Registration of Establishments employing contract Labour } - Chapter II
- Penalties and procedure } - Chapter II

- **The Factories Act, 1948 (63 of 1948)**

- Short title, extent and commencement } - Chapter I
- Reference to time of duty } - Chapter I
- Powers to exempt during public emergence } - Chapter X
- Penalties and procedures } - Chapter X

- **The Workman's Compensation Act, 1923 (8 of 1923)**

- Short title, extent and commencement } - Chapter I
- Definitions } - Chapter I
- Employer's liability for compensation } - Chapter I
- Compensation to be paid where due and penalty for default } - Chapter II
- Penalties } - Chapter II

- **Banking Law and Practice**

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

- **The Minimum Wages Act, 1948 (11 of 1948)**

- Short title and extent - Section 1
- Fixation of minimum rate of wage - Section 3



- Minimum rate of wages - Section 4
- Procedure for fixing and revising minimum wage - Section 5
- Payment of minimum rates of wages - Section 12
- Penalties for certain offences - Section 22
- General provision for punishment of other offences - Section 22A

• **Payment of Wages Act, 1936 (4 of 1936)**

- Short title and extent - Section 1
- Definitions - Section 2
- Responsibility for payment of wages - Section 3
- Fixation of wage period - Section 4
- Deduction for absence for duty - Section 9
- Penalty for offences under the Act - Section 20
- Procedure in trial of offence - Section 21

• **Audit of Commercial PSUs**

- Organisational Form
  - Accounts
  - Authority
  - Objections and Scope of Audit
  - Comprehensive Audit
  - Audit Board System
  - Audit Reports
- } Chapter 31 Introduction to IGAA

• **The Code of Civil Procedures, 1908**

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

• **The Administrative Tribunal Act, 1985 (13 of 1985)**

- Short title, extent and commencement
  - Definitions
- } - Chapter I
- Establishment of Tribunals and Benches thereof - Chapter II
  - Jurisdiction, Powers and authority of Tribunals - Chapter III

• **Recognition of Service Association Rules, 1993**

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

Note: 1. 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.

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

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

### **(B) LIST OF BOOKS**

#### **SECTION-I (FINANCIAL MANAGEMENT)**

1. Financial Management by Prasanna Chandra
2. GFR 2017
3. Introduction to Indian Government Accounts and Audit.
4. FR Part-I Vol-I
5. Contract & their Management(2<sup>nd</sup> Edition) by B.S. Ramaswami
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 -2016(DRDO)
14. DPM-2009
15. DPP-2016

#### **SECTION-II – (IFA SYSTEM)**

- (a) IFA System (Army)- GOI, MOD letter No. 6(1)/97/D(8-1) dated 8.4.97 and subsequent instructions received from time to time from Ministry/ CGDA.
- (b) IFA System (Navy)- Purchase Management & Procurement- Naval Instructions 1/S/97 Navy Min. of Defence letter No. PL/3221/NHQ/9/97 /D(N-1) dated 11.3.97
- (c) IFA System (Air Force) MOD letter No. 605/Addl.FA(1) dated 4.4.94 & AHQ/PC/3/95307/542/61D Fin- P/564/05/D(AF-3) dated 3.4.97
- (d) IFA System – IT Projects- GOI, MOD letter No. 6(3)/98/D(O-1)dated 4.2.2000
- (e) Delegation of Financial Powers to Defence Services- 2016 notified vide HQrs Office Circular bearing No.IFA/02/DFPDS-2016 dated 07.09.2016
- (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 Workman's Compensation Act, 1923
14. The Minimum wages Act, 1948
15. The Payment of Wages Act, 1936

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

**G. OTHERS**

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

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

**SYLLABUS**

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

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

**LIST OF BOOKS**

As per syllabus prescribed above.  
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**PAPER-IX FUNDAMENTALS OF ELECTRONIC DATA PROCESSING**

**SYLLABUS**

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

## THEORY PORTION

### (i) INFORMATION CONCEPTS

- a) Definition of information  
Difference between data and information
  - b) Physical concepts  
Storage, retrieval and processing of data  
Comparison of manual and computer storage,  
Organisation of data as files
  - c) Different types of processing and  
purpose of processing
  - d) Development of data processing systems.
  - e) Word and text processing preparation of  
Technology documents – text editing.
  - f) Introduction to Graphics and advantages - Chapter 19 (Computer  
and disadvantages of Graphics Fundamentals -4<sup>th</sup> Edn.  
By Pradeep K.Sinha &  
Priti Sinha - BPB  
Publications)
- Chapter 1 (Oliver &  
Chapman's Data  
Processing &  
Information  
Technology by  
C.S.French  
(10<sup>th</sup> Edition) – BPB  
Publications

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

- a) Computer – Definition of electronic digital computer
  - b) Computer Components – layout and their functions
  - c) Characteristics of computers
    - small variety of instructions
    - fast executions
    - accurate.
  - d) Hardware – different types of units including peripherals
  - e) Software
    - Needs
    - computer language
    - categories of software system
    - applications software.
  - f) Limitations of Computer.
- Unit I  
(Information  
Technology  
Tools &  
Applications  
by V.K.Jain-  
3<sup>rd</sup> Rev) Syllabus -BPB  
Publications

### (iii) COMPUTERS AND COMMUNICATION

- a) Computer communication -
    - need for data transmission over distances.
  - b) Networking computers
    - Local Area Networking (LANs) need
    - advantages of networking,
    - sharing resources (computer files & equipment),
    - inter user communication,
    - cost,
    - training upkeep
    - security
  - c) Types of LANs.
- Chapter17  
Computer  
Fundamentals  
4<sup>th</sup> Edn. By  
(Pradeep K. Sinha & Priti  
Sinha –BPB Publications

d) Real-time and on-line systems response time-

- airline/train reservations banking operations
- electronic funds transfer
- vodeptext.

e) An introduction to WAN – Definition and use.

f) An introduction to the Internet.

- Internet facilities  
(email, world wide web and e-commerce)
- Web Browsers.

Chapter 18(Computer  
Fundamentals –4<sup>th</sup>  
Edition By Pradeep  
K.Sinha &Priti  
Sinha-BPB  
Publications

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

(a) Operating system concepts

(b) Tasks of Operating system

(c) Introduction

- DOS
- UNIX

➤ Windows

d) Definition of Windows

Getting started

- Using the mouse
- Windows components

- Control menu
- Menu bar
- Border
- Title bar
- Maximize-minimize
- Scroll bar
- Command button
- Option button check box
- List box
- Using help

e) Basic file manipulation operating

- Copying,
- Renaming,
- Deleting,

Unit 8 (IT Tools & Applications By  
V.K.Jain –3<sup>rd</sup> Rev.  
Syllabus  
- BPB Publications)

- Unit 8 ( -do- )  
- Chapter 14 (Computer  
Fundamentals  
By P.K.Sinha &  
Priti Sinha BPB  
Publications

- Unit 9 ( IT Tools & Applications  
By V.K.Jain – 3<sup>rd</sup>  
Rev.Syllabus – BPB Publications

- Viewing
- 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

Chapter 29 (Absolute, Beginner's Guide to Computer Basics-3<sup>rd</sup> Edn By Michael Miller Techmedia/BPB Publications

**PRACTICAL**

(i) **INTRODUCTION TO WINDOWS**

- (a) Using the Mouse - Unit 4 (I.T Tools & Applications By V.K.Jain -3<sup>rd</sup> Rev. Syllabus - BPB Publications)
- (b) Anatomy of Windows - Unit 9 - 9.3 ( -do- )
- (c) Windows Environment - Unit 9 - 9.4 ( -do- )
- (d) Application Window
  - Title Bar
  - Menu Bar
  - Minimise/Maximise/Restore features
  - Scroll Bar
- (e) Menu and Dialog Boxes
- (f) Menu Bar, Menu items, Dimmed Menu items, Hot Key, Short-cut-Key Control Menu, Check Mark, Cascading Windows /Menus
- (g) Help in Windows
- (h) Tool Bars
- (i) Use of Window explorer:
  - View the contents of Directory/Folder
  - Change Directories/Folders
  - Create/Delete Directories/Folders
  - Change Drives
  - Copy, Rename, Delete Files and Folders
- (j) Format CD
- (k) Drag and Drop Features
- (l) Find file.

**(ii) OPERATING SKILLS IN WORD PROCESSING PACKAGE**

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

**(iii) OPERATING SKILLS IN 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, BPB
- Mathematical logical, Statistical, test, Financial, Date and time functions, Using Function Wizard.

Chapter 15, 16,17, 19, 20- I.T  
T&Aby Satish Jain ,  
Shashank Jain and 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 and Graphic
- Creating,
  
- Previewing,
- Modifying.

Chapter 18  
I.T T &Aby Satish  
Jain, Shashank  
Jain and Dr  
Madhulika Jain (2nd  
RevisedEdition)  
BPB Publications)

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

**(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 -  
3<sup>rd</sup> Rev. Syllabus –  
BPB Publications)**

**SUGGESTED BOOKS**

1. Information Technology Tools & Applications by V.K. Jain.  
(Third Revised Syllabus, BPB Publications)
2. Oliver and Chapman's  
Data Processing and Information Technology  
By C.S. French (10<sup>th</sup> Edition) BPB Publications
3. Computer Fundamentals  
By Pradeep K.Sinha & Priti Sinha (4<sup>th</sup> Edition) - BPB Publications
4. Absolute Beginner's Guide to Computer Basics  
By Michael Miller (3<sup>rd</sup> Edition) – Techmedia/ BPB Publications
5. IT Tools and Applications  
By Satish Jain, Shashank Jain & Dr. Madhulika Jain (2<sup>nd</sup> Revised Edn.) BPB  
Publications
6. Any Books on Computer relevant to the syllabus prescribed as the candidates prefer.