

SPEED POST**MOST IMPORTANT CIRCULAR**

No.AN/SAS/16100/SAS/Prelim/April/2014

Office of the CGDA, Ulan Batar Road

Palam , Delhi Cantt – 110 010

Dated the 20th January, 2014

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: Preliminary Examination(Test), April, 2014 for admission to SAS Part-I Examination .

It has been decided by the Competent Authority to conduct the next Preliminary Examination (Test) for admission to forthcoming SAS Part I Examination as per the following schedule/programme

DAY/DATE	PAPER	SUBJECT	
THURSDAY 10.04.2014 10.00 AM to 12.30 PM	PAPER-1	General Principles And Procedure of Accounts and Audit (including General Organisation of Armed Forces) Maximum Marks – 100 Pass Marks 50 (for Gen candidates) 45 (for SC/ST candidates) }	
		Time allowed -- 2½ Hours	
		Candidates are required to answer 100 questions each carrying 1 (one) mark.	
THURSDAY 10.04.2014 14.30 PM to 17.00 PM	PAPER-2	Codes, Manuals and Regulations concerning Army, Air Force, Navy & Factory Maximum Marks – 100 Pass Marks – 50 (for Gen candidates) 45 (for SC/ST candidates) }	
		Time allowed -- 2½ Hours	
		PART-'A' Section-I (Common to all)	Candidates are to answer 50 questions each carrying 1 (one) mark.
		PART-'B' (Optional) Section-II – Army Section-III – Air Force Section-IV – Navy Section-V - Factory	Candidates may choose any one from Section-II to V irrespective of the organization in which they are serving. Candidates are to answer 50 questions each carrying 1(one) mark.

2.1 The questions in both the Papers shall be objective type questions with multiple choice answers. The Question Booklets and Answer Sheets will be sent to the Conducting Officers in due course. The Answer Sheets shall be evaluated through OPTICAL MARK READING (OMR) Process.

2.2 **The syllabus/subjects covered for the above two Papers in Preliminary Examination are as under:**

PAPER-1 (100 Questions)

1. Introduction of Government Accounts and Audit
2. Appendix "A" to the Defence Service Estimates
3. OM Part I
4. OM Part II
5. Defence Accounts Code.
6. Defence Audit Code

PAPER-2

Part-'A'

Section- I (Common to all) (50 Questions)

1. Financial Regulations Part I (Vol.I and II)
2. Financial Regulations Part II
3. General Financial Rules.
4. OM Part XI - EDP
5. MES Regulations
- 6.

Part 'B' (Optional) (50 Questions)

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

3. Each case of intending candidates (including those who are on deputation) will be carefully examined by a Board of officers comprising JCDA/Additional CDA/CDA/PCDA, another IDAS officer and one AO/SAO. The candidature shall be recommended as per the criteria enumerated in Rule-3 and Rule-4 of the "Rules governing the examination for admission to SAS." The approved new scheme of SAS Examination has already been circulated vide this office Most Important Circular No AN/SAS/16200/Orders/Vol X dated 12.03.2007 and subsequent orders on the subject issued from time to time.

3.1 Admission to Preliminary Test shall be open to Sr. Auditors/ Auditors/Clerks/Typists/ DEOs/Stenographers/Hindi Translators and Librarians. To be eligible for appearing in the Preliminary Test to SAS Part-I examination, a candidate must have put two years service (including continuous temporary service) in any of these grades in the Department as on the first of the month in which the examination is held i.e. 01.04.2014 provided that the candidate must have cleared probation period. This shall be applicable to candidates uniformly i.e. departmental candidates, or those who joined the Department through SSC or Inter-departmental transfer basis. Candidates who have qualified last Preliminary Examination held in Aug, 2012 but absented or withdrawn their candidatures from appearing in SAS Part-I examination held in April, 2013 will be required to re-qualify in the Preliminary Examination to be eligible to appear in SAS Part-I examination scheduled to be held in due course. There shall be no limit in appearing in Preliminary Examination. SAS Apprentices are exempted from appearing in Preliminary Examination. Candidates may choose any one optional portion viz. Army, Air Force, Navy and Factory for answering question in Part-B of Paper-2 from amongst Section-II to V irrespective of the Organization in which they are presently serving.

3.2 As per SAS Rule 6 and 14(b) **the maximum chances for appearing in SAS Part-I and Part II examination will be only four for each part.** The position has also been amplified vide para 3 (I) of HQrs Office Most Important Circular No AN/SAS/16200/Orders/Vol X dated 12.03.2007. Additional chances may, however, be permitted by the CGDA as per merit of each case. Accordingly, a candidate who has availed four maximum chances for SAS Part-I examination after qualifying Preliminary Examination, June 2007 is not eligible to appear again in Preliminary Examination (Test), April 2014 for getting further chances.

3.3 It is re-iterated that only those candidates who have failed to qualify the Preliminary Examinations (Test) held in past (June 2007/Sept 2008/Aug 2012) except the condition elucidated at para 3.1 above or not appeared in Preliminary Examination (Test) so far would be eligible to appear. In case of disclosure of any wrong/incorrect information regarding eligibility criteria of an individual on later stage, the individual will be disqualified from the examination and benefit if any awarded consequent on passing of the examination would be taken back without assigning any further reason and without prejudice to such further action as may be taken under the provisions of the law for giving false information. An undertaking in this regard may be obtained and kept on record.

4. Names of intending candidates who fulfill the above criteria and are recommended by the Board of Officers, may please be sent to Hqrs. Office (both hard copy as well as CD in MS Excel) in the enclosed proforma.

5. Following instructions may be observed while completing the above proforma:-
- (a) The Centre of examination will be the nearest to the duty point of the candidate. In case where due to exceptional circumstances, a candidate desires to take examination at a Centre other than the one nearest to his/her duty point, his/her application together with specific recommendation of the Principal Controller/Controller, should be forwarded to this office for consideration.
- (b) The examination will be conducted at Allahabad, Bangalore, Chandigarh, Cochin, Chennai, Dehradun, Guwahati, Jaipur, Jammu, Jabalpur, Kanpur, Kolkata, Lucknow, Meerut, Mumbai, New Delhi, Patna, Port Blair, Pune-A' [PCDA(O)], Secunderabad provided sufficient candidates are appearing therefrom. 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. The instructions contained in this Office Memo No.33012/(5)N 1/AN/-K dated 30.10.71 in regard to freezing of transfer of candidates after notification of Roll Number may also be adhered to as far as possible.
6. Further 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 PCDA/CDA along with requisite medical certificate may be forwarded for consideration of request by the Competent Authority.
7. In accordance with the instructions contained in Govt. of India, Deptt. Of Personnel & Administrative reforms OM No 36021/10/76-Estt (SCT) dated 21.01.1977 regarding relaxation in qualifying standard for SC/ST 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.
8. 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 12.09.77. 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".
- 8.1 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. Further, in pursuance of HQrs 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 candidates besides aforesaid declaration and kept on record.
9. For benefit of the candidates ,the tentative schedule for holding next SAS Part I and SAS Part II Examination for 2014-15 would be as under. The final schedule and detailed instructions for

conducting each examination will be intimated separately in due course :-

(A) SAS Part-I Examination

DAY/DATE	PAPER	SUBJECT	MARKS
THURSDAY 11.09.2014	Paper-I	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY –WITHOUT BOOKS)	100
FRIDAY 12.09.2014	Paper-II	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (PRACTICAL –WITH BOOKS)	100
MONDAY 15.09.2014	Paper-III	ACCOUNTANCY	150
TUESDAY 16.09.2014	Paper-IV	SERVICE REGULATIONS (PRACTICAL –WITH BOOKS)	100

(B) SAS Part-II Examination

DAY/DATE	PAPER	SUBJECT	MARKS
MONDAY 09 .02.2015	Paper-V	WORKS, STORE & INTERNAL AUDIT (PRACTICAL – WITH BOOKS)	100
TUES DAY 10.02.2015	Paper-VI	WORKS, STORE & INTERNAL AUDIT (THEORY – WITHOUT BOOKS)	100
THURSDAY 12.02.2015	Paper-VII	FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW (THEORY – WITHOUT BOOKS)	100
FRI DAY 13.02.2015	Paper-VIII	OFFICE COMMUNICATION	150
SATURDAY 14.02.2015	Paper-IX	FUNDAMENTALS OF ELECTRONIC DATA PROCESSING (THEORY & PRACTICAL)	100

Note : No Examination on Wednesday

10. The list of the eligible candidates may be prepared Centre-wise strictly according to the proforma enclosed and dispatched by name to **Shri Ambarish Barman, Sr.Asst CGDA (Admin)** latest by **19.02.2014 (WEDNESDAY) positively**. The name of the candidates who are finally selected by this office to appear in the Preliminary Examination and the Roll Numbers assigned to them, will be intimated to the Principal Controllers/Controllers, as early as possible, after receipt of the proforma containing the list of candidates duly screened.

11. It has been observed that some of the Principal Controllers/Controllers are not adhering to the date fixed for submission of the list of candidates **As the dispatch/receipt of the circular may take some time, keeping in view the time constraint, it is impressed upon all the concerned that for adherence to the time frame of examination, necessary action may be taken immediately based on uploaded copy of circular on the website, without waiting for copy by post.**

12. **IMPORTANT**

Absenteeism not only results in all round increase in work, but also wasteful expenditure of making administrative arrangements for holding the examination. Principal Controllers/Controllers are requested to obtain in writing from the intending candidates that they will not apply for withdrawal of their candidature from the above examination on the plea of sickness of family, domestic affairs or non-availability of books etc. It may be impressed upon the candidates that it is in their own interest to take the Preliminary Examination seriously and secure qualifying marks to be eligible for appearing next SAS Part-I Examination scheduled to be held in due course.

Receipt of this communication may be acknowledged.

- Sd -

(Ambarish Barman)
Sr.A.CGDA(AN)

Copy to:

1. MoD(Finance) - For information.
DAD Coord, South Block,
New Delhi.
2. ANIV Section (local) - For similar action as stated above.
3. ✓ EDP Section (Local) - For uploading on website
4. AN VIII section (Local) - For information



(Ambarish Barman)
Sr.A.CGDA(AN)

CERTIFICATE

Ido 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 reserved community.

Signature:

Designation:

Account No.:

Roll No.:

** Strike out which is not applicable.*

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

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

Signature and Name

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

Dated the 2014.

PROFORMA

PRELIMINARY EXAMINATION (TEST) FOR ADMISSION TO SAS PART I EXAMINATION

Particulars of intending candidates recommended by the PCDA/CDA for Preliminary Examination (Test) for admission to
SAS Part I Examination tentatively scheduled during Sept 2014

Sl.No	Name of the candidate	Account No.	Grade	Sex	Date of birth	Date of Appointment in DAD	Category (Gen/SC/ST)	Whether physically Handicap ped, if yes details of category	Station & Office where serving	Nearest centre to the candidates duty point	Marks obtained in Preliminary Test held on June 2007/Sept 2008/Aug 2012			Particulars of section viz. (II) Army, (III) Air Force (IV) Navy (V) Factory of Part B of paper-2 opted by the candidate	Remarks, if any	
											Roll No	Paper-I	Paper-II			Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Name, Designation & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name, Designation & Signature