

	<p>कार्यालय रक्षा ,लेखा महानियंत्रक ,प्रशिक्षण एवं विकास केंद्र, बरार स्क्वायर दिल्ली ,छावनी-110010 OFFICE OF THE CGDA, CENTRAD, BRAR SQUARE, DELHI CANTT-110010 Phone -011-25694268, Fax-25682151 E-mail: sascgda.dad@hub.nic.in Website: w.w.w.cgda.nic.in</p>	 
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No.AN/SAS/16200/ORDERs/2023/Vol.XIII

Date: 11.03.2025

To

All PCsDA, including Principal IFAs,
All Controllers of Defence Accounts, including IFAs,

**Subject: Conducting of SAS Examination in the Defence Accounts Department:
Modification in the SAS Rules 2019.**

Ministry of Defence (Finance) has approved modification in the SAS Rules-2019 vide their ID No. 26(1)/DAD/2022 dated 17th February 2025. Accordingly, the Rules henceforth will be titled as **SAS Rules (Revised) 2019**.

2. The SAS (Revised) Rules 2019 after modifications, approved by MoD (Fin) are enclosed as **Annexure 'A'** to this letter.

3. The salient features of modification in the SAS Rules 2019 are as follows: -

3.1 SAS PART-I EXAMINATION

Paper	Existing Scheme	Revised Scheme	Remarks
I	Management in Government including Constitutional and Financial Management Framework Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change	All five papers to be conducted 100% in computer based test mode (CBT).
II	Principles and Rules of Defence Accounts and Audit Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks : 50%	No change	
III	Language Skills and Office Communications Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	Office procedure and Documentation (New paper III as replacement to the existing Paper III to be conducted on 100% MCQ basis). Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	

IV	Information Technology (Theory and Practical) Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	Information Technology {100% MCQ basis (CBT mode)} Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	
V	Quantitative Analysis and Logical Reasoning Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change	

3.2 SAS PART-II EXAMINATION

Paper	Existing Scheme	Revised Scheme	Remarks
VI	Service Regulations (With Books) Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change except Duration: 3 Hrs Exemption marks: 60%	All five papers including newly introduced Paper-X to be conducted in-house by the Department in descriptive mode using pen paper in place of CBT mode.
VII	Works, Stores and Internal Audit Theory (With Books) Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change except Duration: 3 Hrs Exemption marks: 60%	
VIII	IFA System & Elements of Law Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change except Duration: 3 Hrs Exemption marks: 60%	
IX	Accountancy with Elementary Costing Maximum Marks-100 Pass marks: 45 Duration: 2 Hrs Exemption marks: 50%	No change except Duration: 3 Hrs Exemption marks: 60%	
X		A newly introduced paper X on "Language Skills and Office Management" Maximum Marks-100 Pass marks: 45 Duration: 3 Hrs Exemption marks: 60%	

3.3 A candidate will be declared to have passed the SAS Part-I and SAS Part-II Examination if he secures not less than 45% marks in each Paper as well as in aggregate marks. Exemption marks secured by SAS Part –I candidates in Paper IV of the existing pattern are allowed to be carried forward in the revised pattern. Similarly, SAS Part-I (CBT) passed candidates will be allowed to appear in revised SAS Part-II Examination. Since earlier Paper III is proposed to be replaced with a new Paper III, the exemption marks secured in the earlier Paper III will not remain valid for SAS Part I (CBT) candidates. Exemption marks secured by SAS Part-II candidates in Paper VI, VII, VIII and Paper IX of the existing pattern are allowed to be carried forward in the revised pattern. There will not be any negative marking for wrong answers in any of the papers of SAS Part-II Examination.

4. Syllabus and suggested study material for **Paper-III on “Office procedure and Documentation”** and Paper X on ‘**Language skills & Office Management**’ will be notified separately.

5. Hindi Version of the circular will follow shortly.

6. This circular may be given wide publicity by all the PCsDA /CsDA.



(Rozy Agarwal)

Sr. Jt. CGDA (Admin)

Copy to:

1. MoD(Finance) - For information.
DAD Coord, South Block,
New Delhi
2. Sr. Ps to CGDA
3. Sr. PS to Spl. CGDA
4. Sr. PS to Addl CsGDA
5. Sr. PS to Sr Joint CsGDA/Joint CsGDA
6. AN-IV Section (local) - For similar action as stated above.
7. Hindi Cell - For Hindi Translation
8. IT&S Section (local) - For uploading on website
9. Regulation Section - For effecting amendment to Annexure 'C' to Para 102
Of OM Part-I



(Sandeep Lakhanpal)
Sr. ACGDA (SAS)

SAS Rules 2019 (Revised)

RULE GOVERNING THE EXAMINATION FOR ADMISSION TO THE SUBORDINATE ACCOUNTS SERVICE (SAS) IN DEFENCE ACCOUNTS DEPARTMENT**RULE 1: PERIODICITY**

An examination for admission to the Subordinate Accounts Service will normally be held in selected centres fixed by the CGDA. CGDA will notify the calendar of examination in advance. The SAS Part I and Part II Examination will preferably be conducted in the month of February and September. However, the frequency and calendar of the examination will be decided on need basis by the CGDA.

RULE 2: PATTERN

The SAS Part-I Examination will be conducted on Computer Based Test (CBT) on MCQ pattern and SAS Part- II Examination will be conducted in descriptive Mode. Only those candidates who qualify the SAS Part-I examination will appear in SAS Part II examination: -

(a) SAS PART-I EXAMINATION (CBT mode)

Paper-I: Management in Government including Constitutional and Financial Management Framework

Paper-II: Principles and Rules of Defence Accounts and Audit

Paper-III: Office Procedure and Documentation

Paper-IV: Information Technology

Paper-V: Quantitative Analysis and Logical Reasoning.

(b) SAS PART – II EXAMINATION

Paper-VI: Service Regulations - (With Books)

Paper-VII: Works, Stores and Internal Audit - (With Books)

Paper-VIII: IFA System & Elements of Law

Paper-IX: Accountancy with Elementary Costing

Paper-X: Language skills & Office Management

RULE 3:

Admission to the examination will be open to Senior

Auditors/Auditors/Clerks/Typist/DEOs/Stenographers/Hindi Translators and Librarians.

RULE 4:

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

RULE 5:

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

SAS Rules 2019 (Revised)

RULE 6:

Candidates appearing for the SAS Part-I Examination are eligible to sit for the examination up to a maximum of four occasions. Similarly, candidates appearing for the SAS Part-II examination are eligible to sit for the examination up to a maximum of four occasions. Additional chances may, however, be permitted by the CGDA as per merit of each case.

RULE 7: SAS APPRENTICE

All persons appointed direct to the Subordinate Accounts Service as SAS Apprentice should sit for the first examination i.e. SAS Part I Examination after their appointment. They will have to pass the examination during the period of probation.

RULE 8:

PROCEDURE FOR SELECTION

Procedure to be followed in selecting suitable candidates for admission to the examination will be notified by the C.G.D.A. from time to time.

RULE 9:

SCREENING OF CANDIDATES BY A BOARD OF OFFICERS

Intending candidates (including those who are on deputation) will be carefully screened by a Board of Officers comprising the Principal Controller/ Controller/Additional Controller/Joint Controller, another IDAS Officer and one Senior Accounts Officer. The name(s) of the intending candidates who fulfill(s) the prescribed criteria and are recommended by the Board of Officers and accepted by the PCDA/CDA be sent to the CGDA's Office.

RULE 10:

CONDUCTING OF EXAMINATION ON HOLIDAYS

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

RULE 11:

INSTRUCTION FOR CONDUCTING EXAMINATION

The detailed instructions for conducting the examination and instructions for candidates etc. will be sent by the CGDA to the Conducting Officers of the concerned examination centre and Principal Controllers/Controllers in advance.

RULE 12:

WITHDRAWAL OF CANDIDATURE

A candidate could withdraw before the due date stipulated by the CGDA in the notifications of the examination by writing a simple application. Such withdrawals will be allowed by the PCDA/CDA concerned when circumstances of the case fully justify it. PCDA/CDA should subsequently intimate the details; of such candidates to the CGDA.

SAS Rules 2019 (Revised)

RULE 13:

MALPRACTICE

Any candidate who is found indulging in any malpractice such as copying, in possession of unauthorized books/notes, or attempting to influence an examiner in regard to evaluation of his answer papers, disclosure of identity in any form etc., may not only be disqualified for that examination but may also be debarred from appearing in future SAS Examination and in addition proceeded against under the CCS (CCA) Rules, 1965 for non-maintenance of absolute integrity. For the Paper to be answered with books, candidates may bring with them Compendium of Audit decisions issued by CGDA in addition to the prescribed books. No handwritten notes, index, key, printed notes or any other kind of study material will be allowed in the examination hall.

RULE 14:

QUALIFYING STANDARDS

A candidate will be declared to have pass the Part-I and Part-II SAS Examination if he secures not less than 45% marks in each paper as well as aggregate in each part.

RULE 15(a):

EXEMPTIONS

A candidate securing 50% and above marks in each subject of SAS Part I (CBT) is eligible for exemption. In respect of SAS Part II Examination, a candidate securing 60% and above marks in each subject is eligible for exemption.

RULE 15(b):

The exemptions under these Rules are mandatory. Candidates who become eligible for exemption(s) under these Rules with reference to their performance in earlier examinations will have to avail of such exemption(s) compulsorily dispensing with the necessity for the submission of applications for the purpose. Further, the validity of the exemption mark(s) secured in earlier examinations will be valid for a period of three consecutive examinations only irrespective of the fact whether he appears in the examination held or has been granted withdrawal. After that he /she will have to re-appear in that paper(s). Principal Controllers/Controllers are to ensure that details of exemptions are correctly furnished showing details of last examination with Year and Roll No. and exemption marks secured in the papers.

RULE 16:

SYLLABUS etc.

Syllabus, books etc. prescribed and the pattern of questions to be set in respect of each paper of SAS Part I and Part II Examination are as under. In case of revision/amendment of the existing manuals/orders etc. the updated version will stand incorporated in the syllabus.

ANNEXURE "A" (REFER RULE 16 of SAS RULES 2019)

SAS PART-I EXAMINATION

PAPER-I: MANAGEMENT IN GOVERNMENT INCLUDING CONSTITUTIONAL AND FINANCIAL MANAGEMENT FRAMEWORK (WITHOUT BOOKS)

Maximum Marks-100; Pass marks: 45 Time Allowed: 2 Hours

SYLLABUS

Section- I (40% weightage)

- (i) Parts I, V, XII, XIV, XIVA and XX of the Constitution of India (Questions on such matters as manner of elections, conditions for eligibility, qualification, procedural details and jurisdiction of courts etc. will be excluded)
- (ii) Comptroller & Auditor General Duties, Power, Conditions of Service Act, 1971
- (iii) Organization, Structure and function of MoD, Service HQrs and other allied Organizations- MoD Website, Annual Report of Ministry of Defence (Current Year), Appendix "A" &"B" to Defence Service Estimates.
- (iv) Chapters I, IV, VI, IX and X of OM Part – I (Revised Edition, 2014) including working of PCDA, New Delhi

Section –II (60% weightage)

- (v) CCS (CCA) Rules,
- (vi) CCS (Conduct) Rules
- (vii) RTI Act, 2005 and amendments thereto.
- (viii) Official Language Act
- (ix) The sexual harassment of women at workplace (Prevention, Prohibition, and Redressal) Act 2013
- (x) GFR 2017 –Relevant portion (Chapter 1,2,3) i.e Introduction, General system of Financial Management and Budget formulation and implementation.
- (xi) Fiscal Responsibility Legislation (FRBM Acts and Rules)
- (xii) Performance and Outcome Budget
- (xiii) Contingency Fund of India Rules 1952
- (xiv) Contingency Fund of India Act.
- (xv) The Administrative Tribunal Act, 1985
- (xvi) Chapter I of Compilation of Guidelines for Redress of Public Grievances (2010 Edition) & Orders/Circulars on CPGRAM websites

LIST OF BOOKS

1. The Constitution of India
2. Comptroller & Auditor General Duties, Power, Conditions of Service Act, 1971
3. Appendix "A" & "B" to Defence Service Estimates.
4. OM Part – I
5. CCS (CCA) Rules,
6. CCS (Conduct) Rules
7. RTI Act, 2005 and amendments thereto.
8. Official Language Act
9. The sexual harassment of women at workplace (Prevention, Prohibition, and Redressal) Act 2013

10. GFR 2017 – Relevant portion (Chapter 1,2,3)
11. Fiscal Responsibility Legislation (FRBM Acts and Rules)
12. Performance and Outcome Budget
13. Contingency Fund of India Rules 1952
14. Contingency Fund of India Act.
15. The Administrative Tribunal Act, 1985
16. (i) Compilation of Guidelines for Redress of Public Grievances (2010 Edition)
(ii) Orders/ Circulars on CPGRAM WEBSITE

Note:

1. **OMs/Circulars/Instructions issued by MoD/CGDA during the year on the above subjects will also be part of the syllabus and material for understanding the Defence Services/Organisation.**
2. **The question paper comprises of 100 objective type questions with multiple choice answers.**
3. **There will be a Negative marking of ¼ of the marks for each wrong answer.**

Paper-II: Principles and Rules of Defence Accounts and Audit (without Books)

Maximum Marks-100;

Pass marks: 45

Time Allowed: 2 Hours

SYLLABUS

- (i) Defence Audit Code
- (ii) Defence Accounts Code
- (iii) Central Govt Accounts (Receipt & Payments Rules), 2022[Rule 14, 15,16,17,18,19,20,21,42 & 43]
- (iv) Chapter – 6, 7, 8, 15 to 18 of Introduction to Government Accounts and Audit
- (v) Classification Hand Book, Defence Services – Receipts & Charges
- (vi) Pamphlet of Revenue, Debt and Remittance Heads.
- (vii) List of Major and Minor Heads of Accounts
- (vii) Portion relating to CID schedule adjustment of Civil Accounts Manual (
- (viii) Financial Regulations Part - I (Vol-I and II)
- (ix) Chapter – 1 to 5 and 9 and list of Appendices 1 to 8, 10,13,13A, 19, 22 to 30 of Financial Regulations Part -II
- (x) Chapters III, IV, VI, VII, VIII, IX, XI and XII of OM Part-II Vol I
- (xi) Government Accounts i.e. Chapter 4 of General Financial Rules, 2017
- (xii) Government Accounting Rules, 1990
- (xiii) Defence Budget including Defence Services Estimates and MoD (Civil)
- (xv) Defence Pension Budget, Payment and Accounting of defence pensions (MoD Budget documents and Relevant portions of PCDA (Pension), Manual- OM-IV
- (xvi) Tax Deduction at Source (TDS) and procedure relating to filing of Returns by the Deductor (Instructions issued by IT Department/Web site of Income Tax Dept.)

LIST OF BOOKS/SUGGESTED READINGS

- 1 Defence Audit Code (Revised Edition, 2020)
- 2 Defence Accounts Code (Revised Edition 2014)
- 3 Central Govt Accounts (Receipt & Payments Rules), 2022
- 4 Introduction to Government Accounts and Audit
- 5 Classification Hand Book, Defence Services – Receipts & Charges (Revised Edition 2014)
- 6 Pamphlet of Revenue, Debt and Remittance Heads.
- 7 List of Major and Minor Heads of Accounts
- 8 Civil Accounts Manual
- 9 Financial Regulations Part - I (Vol-I and II)
- 10 Financial Regulations Part -II

- 11 OM Part-II Vol-I
- 12 General Financial Rules, 2017
- 13 Government Accounting Rules, 1990
- 14 Defence Budget including Defence Services Estimates and MoD (Civil)
- 15 Defence Pension Budget, Payment and Accounting of defence pensions (MoD Budget documents and Relevant portions of PCDA (Pension), Manual- OM-IV (2014 edition))
- 16 Instructions issued by IT Department/Web site of Income Tax Dept on Tax Deduction at Source (TDS) and procedure relating to filing of Returns by the Deductor.

Note:

1. OMs/Circulars/Instructions issued by MoD/CGDA during the year on the above subjects will also be part of the syllabus.
2. The question paper comprises of 100 objective type questions with multiple choice answers.
3. There will be a Negative marking of ¼ of the marks for each wrong answer.

PAPER- III: OFFICE PROCEDURE AND DOCUMENTATION

Maximum Marks-100;

Pass marks: 45

Time Allowed: 2 Hours

SYLLABUS

(TO BE NOTIFIED SEPERATELY)

PAPER- IV: INFORMATION TECHNOLOGY

Maximum Marks-100;

Pass marks: 45

Time Allowed: 2 Hours

SYLLABUS

<i>ELEMENTS OF A COMPUTER</i>	(i)	<i>Characteristics of Computer</i>
	(ii)	<i>Hardware:</i>
		<i>(a)Computer components viz. definitions of Processor, RAM, ROM, HDD, Flash/USB Drive</i>
		<i>(b)Parts of Computer : Keyboards, Mouse, Printer, MFD</i>
	(iii)	<i>Software:</i>
		<i>(a)System Software: Definition, type, usage</i>
		<i>(b)Application software: Definition, Application software being used in the department viz. Tulip, Dolphin, New Compilation System, Defence Travel System, Nidhi, SIFA, Bhawan and their area of utility, Pension Softwares (Sparsh)</i>

	(iv)	Definition of information difference between data and information
	(v)	Big data, Data analysis, Data mining, Data Warehousing- Basic concepts only
	(vi)	Centralised and Decentralized System; definition, difference, example of such system in the department, Data base Management-Basic knowledge of Artificial Intelligence AI)
COMPUTER AND COMMUNICATION		
	(i)	Need for data transmission over distance
	(ii)	Networking: (a)Type of Networking-LAN/WAN/MAN (b)Networking components: Switches, Routers, Firewall- their definition and usage
	(iii)	Internet and Intranet – definition usage, difference between the two
	(iv)	Client Server Networks
	(v)	Social media: Facebook, Twitter, You-tube and department present in them
OPERATING SYSTEM		
	(i)	Operating system concepts: Definition, type and tasks of OS
	(ii)	Operating skills in word processing package
	(iii)	Operating skills in spread sheet package
	(iv)	Operating skills in presentation package
IT SECURITY		
	(i)	Concept of IT security: Privacy, Protection, Authorization, Multifactor authentication
	(ii)	Security risks: Virus, Trojans, Malware, spyware
	(iii)	Preventive measures
	(iv)	Cyber Security & Password policies circulated by HQrs office
DATABASE MANAGEMENT		
	(i)	RDBMS & DBMS – definition and difference, examples
	(ii)	Structured Query Language(sq): Select, Insert, Update, Delete
	(iii)	Conditional Queries: Basic Condition – Linking of more than one table
	(iv)	Data Encryption: Types of data encryption
	(v)	Difference: Server side scripting and Client Side Scripting
	(vi)	Basic knowledge of Artificial Intelligence(AI)

SUGGESTED BOOKS

Any Book on topics relevant to the syllabus prescribed as the candidates prefer and OM Part-XI (EDP)

Note:

1.The question paper comprises of 100 objective type questions with multiple choice answers.

2.There will be a Negative marking of $\frac{1}{4}$ of the marks for each wrong answer.

PAPER- V: QUANTITATIVE ANALYSIS AND LOGICAL REASONING

Maximum Marks-100; Pass marks: 45 Time Allowed: 2 Hours

SYLLABUS/BOOKS**(A) DATA INTERPRETATION**

- Data Tables
- Pie Charts
- 2 Dimensional Graphs
- Bar Charts
- Venn diagram
- Geometrical Diagram
- Pert Charts

(B) DATA SUFFICIENCY**(C) REASONING**

- Deduction
- Logical connectives
- Linear sequencing
- Selections
- Distribution
- Circular arrangement
- Networks/routes
- Binary Logic
- Cubes

(D) QUANTITATIVE ABILITY

- Permutation and combination
- Probability
- Simple Equation
- Quadratic Equations
- Ratio-proportion -variation
- Percentages

- c Indices and Surds
- c Profit and loss
- c Simple Interest and Compound Interest

(E) STATISTICS & STATISTICAL SAMPLING

- Class interval, Frequency Distribution and Histograms
- Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se Comparison
- Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance– Concepts & inter se comparison
- Sampling: -
 - What is Statistical Sampling?
 - Statistical Sampling vs. Non-Statistical Sampling
 - Advantage of Statistical Sampling
 - Random Number Table & Sampling
 - Sampling Error vs. Non-Sampling Error
 - Simple Random Sampling (with and without replacement) Systematic Random Sampling
 - Systematic Random Sampling
 - Stratified Random Sampling
 - Cluster Sampling
 - Probability Proportional to Size Sampling
 - Multi-Stage Sampling
 - Attribute & Variable Sampling
 - Step-by step Sampling
 - Discovery Sampling
 - Monetary Unit Sampling
 - Audit Hypothesis Testing

REFERENCE BOOKS

Books which may contain questions, Standard of which is similar to the Indian Banking Services for Clerical grade and Probationer Officers.

Note: -

1. *The question paper comprises of 100 objective type questions with multiple choice answers.*
2. *There will be a Negative marking of ¼ of the marks for each wrong answer.*

SAS PART-II EXAMINATION

PAPER- VI: SERVICE REGULATIONS (PRACTICAL)

Maximum Marks-100;

Pass marks: 45

Time Allowed: 3 Hours

SYLLABUS

SECTION-I – P&A (CIVIL) (40% WEIGHTAGE)

- (i) Chapter-12(I), 12(IX),9 and 4 of General Financial Rules
- (ii) Fundamental Rules & Supplementary Rules: -
 - (a) Part I - General Rules.
 - (b) Part II- T.A. Rules.
 - (c) Part III- CCS (Leave) Rules, 1972.-Updated as on 19.09.2022
 - (d) Part-IV- Dearness Allowances.
 - (e) Part-V - HRA/CCA.
- (iii) Central Govt. Employees Group Insurance Scheme
- (iv) Medical Attendance Rules/CGHS Rules
- (v) Leave Travel Concession Rules
- (vi) Children Educational Assistance Rules
- (vii) House Building Advance Rules
- (viii) Overtime Allowance Rules
- (ix) CCS (Revised) Pay Rules, 2016 – Seventh Pay Commission Circular issued on deduction of Income Tax at source from salaries issued by Central Board of Direct Taxes every year.

SECTION –II: PROVIDENT FUND AND PENSION (20% WEIGHTAGE)

- (x) General Provident Fund (Central Services) Rules
- (xi) Contributory Provident Fund (India) Rules
- (xii) CCS Pension Rules, 2021
- (xiii) Dearness Relief to Pensioners
- (xiv) Pension Regulations I & II
- (xv) AFPP Fund Rules
- (xvi) DSOP Fund Rules
- (xvii) NOPF Rules
- (xviii) AFOPF Rules

- (xix) GPF (DS) Rules.
- (xx) New Pension Scheme

SECTION-III (PAY & ALLOWANCES -SERVICES) (40% WEIGHTAGE)

A) ARMY

- (xxi) P&A Regulations (Officers)
- (xxii) P & A Regulations (ORs)
- (xxiii) Leave Rules for the Services Volume I (Army)
- (xxiv) Provisions of Travel Regulations peculiar to the Services
- (xxv) Army Group Insurance Scheme
- (xxvi) OM Part IX
- (xxvii) OM Part X

B) AIR FORCE

- (xxi) P & A Regulations for the IAF
- (xxii) Leave Rules for the Services Volume III (Air Force)
- (xxiii) Provisions of Travel Regulations peculiar to the Services
- (xxiv) OM Part III

C) NAVY

- (xxi) P & A Regulation for Navy
- (xxii) Leave Rules for the Services Vol-II-Navy
- (xxiii) Provisions of Travel Regulations peculiar to the Services
- (xxiv) OM Part VII

Note: (i) OMs/Circulars/Instructions issued by Ministry of Personnel/DoPT/MoD/CGDA during the year on the above subjects will also be part of the syllabus.

(ii) A candidate has to opt any one from the following Sub-Section A to C of Section III.

LIST OF BOOKS/SUGGESTED READINGS

SECTION I

1. General Financial Rules 2017
2. Fundamental Rules & Supplementary Rules (Part-I to V)

- (a) Part I - General Rules.
- (b) Part II- T.A. Rules.
- (c) Part III- CCS (Leave) Rules, 1972.-Updated as on 19.09.2022
- (d) Part-IV- Dearness Allowances.
- (e) Part-V - HRA/CCA.
3. Central Govt. Employees Group Insurance Scheme
4. Medical Attendance Rules/CGHS Rules
5. Leave Travel Concession Rules
6. Children Educational Assistance Rules
7. House Building Advance Rules
8. Overtime Allowance Rules
9. CCS(Revised) Pay Rules, 2016 – Seventh Pay Commission

SECTION -II

10. General Provident Fund (Central Services) Rules
11. Contributory Provident Fund (India) Rules
12. CCS Pension Rules, 2021
13. Pension Regulations I & II
14. AFPP Fund Rules
15. DSOP Fund Rules
16. NOPF Rules
17. AFOPF Rules
18. GPF (DS) Rules.
19. New Pension Scheme

SECTION-III

(A) ARMY

1. P&A Regulations (Officers)
2. P & A Regulations (ORs)
3. Leave Rules for the Services Volume I (Army)
4. Provisions of Travel Regulations peculiar to the Services
5. Army Group Insurance Scheme

6. OM Part IX

7. OM Part X

(B) AIR FORCE

1. P & A Regulations for the IAF

2. Leave Rules for the Services Volume III (Air Force)

3. Provisions of Travel Regulations peculiar to the Services

4. OM Part III

(C) NAVY

1. P & A Regulation for Navy

2. Leave Rules for the Services Vol-II–Navy

3. Provisions of Travel Regulations peculiar to the Services

4. OM Part VII

Notes: 1. OMs/Circulars/Instructions issued by the central government/MoD/CGDA during the year on the above subjects will also be part of the syllabus.

PAPER- VII: WORKS, STORES AND INTERNAL AUDIT (PRACTICAL)

Maximum Marks-100;

Pass marks: 45 Time Allowed: 3 Hours

SYLLABUS

SECTION – I (WORKS ACCOUNTS) (50 % WEIGHTAGE)

(i) MES REGULATIONS

(ii) DEFENCE WORKS PROCEDURE

(iii) OPERATIONAL WORKS PROCEDURE

(iv) U.A. MANUAL

(v) MES LOCAL AUDIT MANUAL

(vi) O.M. PART –VIII

(vii) QUARTERS&RENT (RENT PROCEDURE)

(viii) IAFW 2249 (GENERAL CONDITIONS OF CONTRACT)

(ix) ORDERS ON DELEGATION OF POWERS FOR WORKS

SECTION - II (STORE ACCOUNTS AND INTERNAL AUDIT) (50 % WEIGHTAGE)

(A) ARMY

- (i) STORE ACCOUNTING INSTRUCTIONS
- (ii) ARMY LOCAL AUDIT MANUAL PART- I & II
- (iii) DEFENCE SERVICE REGULATIONS VOL I & II

(B) AIR FORCE

- (i) IAP – 1501.
- (ii) AIR FORCE LOCAL AUDIT MANUAL
- (iii) IAP – 1541 – Provisioning and Procurement for Air Force.

(C) NAVY

- (i) NAVAL STORE KEEPING MANUAL
- (ii) INDIAN NAVY VICTUALLING MANUAL
- (iii) NAVAL LOCAL AUDIT MANUAL
- (iv) PROCUREMENT MANUAL MM 3
- (v) MATERIAL PLANNING MANUAL FOR NAVY

Note: (i) OMs/Circulars/Instructions issued by DoPT/MoD/CGDA during the year on the above subjects will also be part of the syllabus.

(ii) A candidate has to opt any one from the following Sub-Section A to C of Section II

LIST OF BOOKS/SUGGESTED READINGS

SECTION – I

- 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)
- 9 ORDERS ON DELEGATION OF POWERS FOR WORKS

SECTION - II

(A) ARMY

1. STORE ACCOUNTING INSTRUCTIONS
2. ARMY LOCAL AUDIT MANUAL PART- I & II
3. DEFENCE SERVICE REGULATIONS VOL I & II

(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 PLANNING MANUAL FOR NAVY

Notes:

1. **OMs/Circulars/Instructions issued by the central government/MoD/CGDA during the year on the above subjects will also be part of the syllabus.**

PAPER- VIII: IFA SYSTEM WITH ELEMENTS OF LAW

Maximum Marks-100; Pass marks: 45 Time Allowed: 3 Hours

SYLLABUS

SECTION-I: PROCUREMENT AND DELEGATION OF FINANCIAL POWERS (60 MARKS)

- (i) Chapter- 6, 7 and 8 of General Financial Rules, 2017
- (ii) Chapters-3, 6 and 7 of Financial Regulations Part-I Vol-I
- (iii) Defence Procurement Manual
- (iv) Defence Acquisition Procedure 2020
- (v) DRDO PROCUREMENT MANUAL, 2020
- (vi) Delegation of Financial Power Rules, 2024
- (vii) Orders and Instructions relating to delegation of financial powers to the Defence Services and other allied organizations viz. DRDO, Border Roads and Coast Guard
- (viii) INCOTERMS
- (ix) Manual for Procurement of Consultancy & other services- updated June 2022
- (x) Manual for Procurement of Goods- Updated June 2022

SECTION-II: ELEMENTS OF LAW (40 MARKS)

- (xii) The Indian Contract Act, 1872 (9 of 1872) (Preliminary- Sec-1&2 and Chapter-II)
- (xiii) The Sale of Goods Act, 1930 (3 of 1930) (Chapter I and II)
- (xiv) The Arbitration and Conciliation Act, 1996 (26 of 1996) (Chapter I, II & III)
- (xv) The Negotiable Instrument Act, 1881(26 of 1881) (Chapter I, II & IV)
- (xvi) The Workman's Compensation Act, 1923 (8 of 1923) (Chapter I and II)
- (xvii) The Minimum Wages Act, 1948 (11 of 1948) (Sections-1,3,4,5,12,22,22A)
- (xviii) The Payment of Wages Act, 1936 (4 of 1936) (Sections-1,2,3,4,9,20,21)
- (xix) Letter of Credit
- (xx) GST Bill/Act

BOOKS/SUGGESTED READINGS

1. General Financial Rules, 2017
2. Financial Regulations Part-I Vol-I
3. Defence Procurement Manual
4. Defence Acquisition Procedure 2020
5. DRDO PROCUREMENT MANUAL, 2020
6. Delegation of Financial Power Rules, 2024
7. Orders and Instructions relating to delegation of financial powers to the Defence Services and other allied organizations viz. DRDO, Border Roads and Coast Guard
8. INCOTERMS
9. Manual for Procurement of Consultancy & other services- Updated June 2022
10. Manual for Procurement of Goods- Updated June 2022

SECTION-II: ELEMENTS OF LAW

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
5. The Workman's Compensation Act, 1923
6. The Minimum Wages Act, 1948
7. The Payment of Wages Act, 1936
8. Letter of Credit (Banking law & Practice by P.N. VARSHNEY)
9. GST Bill/Act

Note:

1. **OMs/Circulars/Instructions issued by the central government/MoD/CGDA during the year on the above subjects will also be part of the syllabus.**

PAPER- IX: ACCOUNTANCY WITH ELEMENTARY COSTING

Maximum Marks-100;

Pass marks: 45

Time Allowed: 3 Hours

SYLLABUS

SECTION-I: FINANCIAL ACCOUNTING -- 50 MARKS

- Basic Concepts and Conventions, Accounting Equation, Generally Accepted Accounting Principles (GAAP), Cash Basis and Accrual Basis of Accounting- Concepts and Comparative Analysis
- Accounting process from recording of transactions to preparation of Financial Statement, Preparation of Bank Reconciliation Statement, Preparation of Trial Balance including rectification of errors.
- Depreciation, Provisions and Reserves
- Trading, Profit and Loss Accounts and Balance Sheet.
- Analysis of Financial Statements- Ratio Analysis, Fund Flow and Cash Flow Statement
- Preparation of Financial Statements (other than Companies)
 - Receipt and Payments Account
 - Income and Expenditure Account and
 - Balance Sheet
- Accounting Standards- Framework for preparation and presentation of financial statement, Brief overview of Indian Accounting Standards

SECTION II: ELEMENTARY COSTING--- 50 MARKS

- Objects and Principles of Cost Accounting.
- Different methods of Cost Accounting.
Elements of Cost - Direct Labour, Direct Material, Direct Expenses and overheads, their classification apportionment and charging.
Cost Control Accounts, Production Accounts and Cost Sheets, Reconciliation of Cost and
- Financial Accounts.
- Cost Systems - Job costing and process costing.

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

SUGGESTED BOOKS

1. Introduction to Accounting by T S Grewal
2. Advanced Accounting - Shukla & Grewal
3. Principles and Practices of Accountancy by R L Gupta and V K Gupta
4. Cost Accounting by Shukla, Grewal and Gupta
5. Indian Accounting Standards issued by ICAI.

PAPER- X LANGUAGE SKILLS AND OFFICE MANAGEMENT

Maximum Marks-100;

Pass marks: 45

Time Allowed: 3 Hours

SYLLABUS

(TO BE NOTIFIED SEPERATLEY)

RULE 17:

QUESTION PAPERS

The question papers will be set by officers nominated for the purpose by the C.G.D.A. The questions so set will be moderated by a Committee/Officer nominated by the CGDA.

RULE 18:

NAME OF THE CENTRES

The examination will be conducted at Centres decided by the CGDA depending upon the feasibility and numbers of candidates.

RULE 19:

CHANGE OF CENTRE

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

RULE 20:

REVALUATION OF ANSWER BOOKS :

There will not be any provision for revaluation of Answer Books for SAS Part I (CBT) Examination.

SAS candidates of Part II may apply to the CGDA through proper channel for revaluation of Papers subject to fulfillment of the following stipulations:

- (a) The SAS candidates would deposit a fee of Rs.500/- in respect of each paper for which revaluation is sought for.

- (b) The candidates concerned should have obtained at least 30% of marks in the paper(s) for which they want revaluation.
- (c) Such requests should be made by the candidate to the CGDA (through concerned PCDA/CDA) within the time limit prescribed by the CGDA
- (d) The Revaluation does not mean remarking of the answers.

RULE 21:

RESULT

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

RULE 22:

RELAXATION OF QUALIFYING STANDARD FOR SC/ST/PwBD CANDIDATES.

Relaxation in qualifying standards of SC/ST candidates will be allowed with reference to DPAR OM No. F/36021/10/76-Esrr (SC) dated 21.01.77. The relaxation to be allowed will be fixed in advance and notified for information of the candidates in the light of the observations made by Hon'ble Supreme Court in their Judgment dated 1.4.86 in civil appeal No. 2952 of 1984 by the C&AG of India. The extent of relaxation will be allowed at the discretion of the CGDA and notified at the time of issue of circular calling for names of willing candidates to appear in the SAS Examination. Information in respect of SC/ST who intend to appear in SAS examination is to be furnished accurately with reference to the information recorded in their Service books. Similar procedure for relaxation in qualifying standards will be adopted in case of PwBD candidates in compliance to directions contained in DOP&T OM No. 36012/1/2020- Estt. (Res.-II) dated 17th May, 2022 issued based on order dated 28.9.2021 delivered by the Hon'ble Supreme Court in Civil Appeal No. 1567/2017. Information in respect of PwBD candidates who intend to appear in SAS examination is to be furnished accurately with reference to the information recorded in their Service books.

RULE 23:

OPTION TO ANSWER EITHER IN HINDI OR ENGLISH

The candidate is allowed option in all the papers to answer the questions either in Hindi or English. The option is, however for the complete paper only and not part thereof. Therefore, a candidate can opt to answer all the questions of a full paper or all papers either in Hindi or English. In other words, optional use of Hindi or English question-wise will not be permitted.

RULE 24:

FREEZING OF TRANSFERS

Request for change of centre should not normally be entertained after notification of the approved list of candidates. Instructions contained in CGDA's Office Memo No. 330121(5)/71/AN-Cell dated 30.10.71 in regard to freezing of transfer of approved candidates during the period say 6 weeks before commencement of the examination so as to avoid shortage of question papers at the centres, will be strictly followed.

RULE 25:

PROHIBITION OF MOBILE PHONE

No candidate shall be allowed to enter in the examination hall with Mobile phones or any other electronic device except simple Calculator. Possession of any such electronic gadget in examination hall is completely banned in the examination hall and will be malpractice.

RULE 26:

PUBLICATION OF MODEL ANSWERS

- (i) Answer Keys in case of SAS Part I Examination will be disclosed after completion of the examination.
- (ii) Model Answers in case of SAS Part II Examination will be disclosed after 2 years of completion of the examination.

RULE 27:

POWER TO RELAX RULES

The CGDA is authorized to grant relaxation of rules on case to case basis.