APPENDIX 'A'

TOPICS/SUBJECTS AND SUGGESTED BOOKS

(i) PAPER-VII FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW (THEORY – WITHOUT BOOKS)

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

SYLLABUS AND LIST OF BOOKS

(A) SYLLABUS

SECTION-I – FINANCIAL MANAGEMENT
Modifications in SYLLABUS

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 GFR Smamy's 21st Edn.2006)
- 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
- Personal claims of Govt. servant   Treasury Rules (Muthuswamy and Brinda)
- Contingent charges

BUDGET:

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

PURCHASE PROCEDURE:

- ➢ Procurement of Goods and services and disposal of Stores
- ➢ General conditions of contract

Chapter-6 of Swamy's GFR 21stEdn.2006
Chapter-I – Contract & their Management -
2nd Edn. – By BS Ramaswami
Chapter-X FR Part-I Vol-I
Chapter 2.20 of DGS&D Mannual

- ➢ Purchase Management 2006 (DRDO)
- ➢ DPP 2006
- ➢ DPM 2006

FOREIGN PAYMENT:

- ➢ Accounting and compilation of transactions (Para 243 to 246 OM Part-II Vol-I)
- ➢ English Transactions i.e. UK
- ➢ Foreign Govts. Other than UK   (Para 247 of OM Part-II Vol.I and
                                          Chapter 9 of Defence Account Code)
- ➢ Foreign Payment Section of PCDA, New Delhi (Context prepared by PCDA,
- ➢ Letter of Credit/Adjustment of debit advices   New Delhi/OM Part-XII-Chapter VI)

PAYMENT OF VARIOUS TAXES/DUTIES:

- ➢ Customs duties   -   Para 602 of OM Part-II Vol.I
- ➢ Excise duties   -   Para 10.5 to 10.9
- ➢ Sales Tax   -   Para 10.10
- ➢ Conduct Sales Tax   -   Para 10.11 to 10.15   DGS&D Manual
- ➢ Octori & Local Taxes   -   Para 10.17
- ➢ Escalation and Price Variation - Para 10.1 to 10.3

SECTION-II – IFA SYSTEM

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

(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 Rules, 1978.

(f) 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 if 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 Ordnances during recess
                        of Parliament

- ➢ Article 148   -   Comptroller & Auditor General of India
- ➢ Article 149   -   Duties and Powers of C&AG
- ➢ Article 150   -   Form of accounts of the Union and of the States
- ➢ Article 151   -   Audit Reports
- ➢ Article 264   -   Interpretation
- ➢ Article 265   -   Taxes not to be imposed & are by authority of law
- ➢ Article 266   -   Consolidated Fund and Public Accounts of India and of the States
- ➢ Article 267   -   Contingency Fund
- ➢ Article 299   -   Contracts
- ➢ Article 300   -   Suits and Proceedings

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
  - ➢ Definitions   Chapter I
  - ➢ Reference of certain expressions
  - ➢ Levy and collection of duty   -   Chapter II (Sec 3,4,9,10 & 11)

- • **The Customs Act, 1962 (Act No.52 of 1962)**

  - ➢ Short title, extent and commencement
  - ➢ Definitions   -   Chapter I
  - ➢ Powers of officers of customs   -   Chapter II
  - ➢ Dutiable goods
  - ➢ Assessment of duty   -   Chapter V

Note: The portion "as may be required for day-today working in the DAD" is deleted.

INDUSTRIAL LAW

- • **The Industrial Disputes Act, 1947 (14 of 1947)**

  - ➢ Short title, extent and commencement
  - ➢ Definitions   -   Chapter I

  - ➢ 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
➢ Registration of Establishments employing
contract Labour   -   Chapter II
➢ Penalties and procedure

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

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

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

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

- **Banking Law and Practice**

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

- **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 offices   -   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   Chapter 31 Introduction to IGAA
  ➢ Comprehensive Audit
  ➢ Audit Board System
  ➢ Audit Reports

- **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 Swamy's 21st Edition 2006
3. Introduction to Indian Government Accounts and Audit.
4. FR Part-I Vol-I
5. Context & their Management(2nd Edition) by B.S. Ramaswami
6. DGS & D Manual 1999.
7. OM Part-II Vol-II
8. Defence Audit Code
9. OM Part –VII/Context Prepared by PCDA, New Delhi
10. Central Sales Tax Act, 1956
11. Central Excise Act, 1962
12. Custom Act, 1962
13. Purchase Management -2006(DRDO)
14. DPM-2006
15. DPR-2006

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 Rules, 1978.

(f) 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, 1926

    4. The Negotiable Instrument Act, 1881

B.   5. The Official Language Act, 1963

C.   6. The Constitution of India.

D. TAXATION LAWS

    7. The Central Sales Tax Act, 1956

    8. The Central Excise Act, 1944

    9. The Customs Act, 1962

E. INDUSTRIAL LAW

    10. The Industrial Dispute Act, 1947

    11. The Contract Labours(Regulations & Abolition) Act, 1970

    12. The Factories, Act, 1948

    13. The Worksman's Compensation Act, 1923

    14. The Minimum wages Act, 1948

    15. The Payment of Wages Act, 1936

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

G. OTHERS

    16. IGAA

    17. THE CODE OF CIVIL PROCEDURE, 1908

    18. The Administrative Tribunal Act, 1985

    19. CCS(Recognition of Service Association) Rules, 1993

(ii) PAPER-IX FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

Full Marks-100
Time-3 hours
Pass Marks-50
(Theory-30, Practical-20)
Exemption Marks-60

SYLLABUS AND LIST OF BOOKS

(A) SYLLABUS

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

THEORY PORTION

(i)   INFORMATION CONCEPTS

a) Definition of information
➢ Difference between data and information
b) Physical concepts
➢ storage, retrieval and processing of data
➢ comparison of manual and computer storage
➢ organization of data as files.
c) Different types of processing and
            purpose of processing.
d) Development of data processing systems.

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

e) Word and text processing preparation of
    documents – text editing.

- Unit 11 (Information Technology Tools & Applications by V.K.Jain - 3rd Revised Syllabus - BPB Publications)

f) Introduction to Graphics and advantages and
    disadvantages of Graphics.

- Chapter 19 (Computer Fundamentals -4th Edn. By Pradeep K.Sinha & Priti Sinha - 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 1 (Information Technology Tools & Applications by V.K.Jain- 3rd 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

Chapter 17 (Computer Fundamentals –4th Edn. By Pradeep K.Sinha & Priti Sinha – BPB Publications)

    c) Types of LANs.

    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 17 (Computer Fundamentals –4th 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

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

    c) Introduction
- ➢ DOS   - Unit 8 (-do-)
- ➢ UNIX   - Chapter 14 (Computer Fundamentals By P.K.Sinha & Priti Sinha BPB Publications)
- ➢ Windows   - Unit 9 (IT T&A By V.K.Jain 3rd Rev. Syllabus) and Chapter 1 (Easy Guide to Windows'95 By Alan Simpson – BPB Publications)

c) Definition of Windows

d) Getting started   - Chapter 2 (-do-   )
   - Using the mouse   - Chapter 2 (-do-   )
   - Windows components   - Unit 9   (IT Tools & Applications
     By V.K.Jain – 3rd Rev.Syllabus
     BPB Publications)

   - Control menu
   - Menu bar
   - Border
   - Title bar
   - Maximize-minimize   - Chapter 3 (Easy Guide to Windows'95
   - Scroll bar   By Alan Simpson-BPB
   - Command button   BPB Publications)
   - Option button check box
   - List box
   - Using help

e) Basic file manipulation operating
   - Copying,
   - Renaming,
   - Deleting,
   - Viewing   Chapter 3 (Easy Guide to Windows'95
   - Printing,   By Alan Simpson - BPB
   - Directory structure,   BPB Publications)
   - 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,   Chapter 29 (Absolute Beginer's
   - authorization,   Guide to Computer Basics – 3rd Edn.
   - authentication and password protection.   By Michael Miller
          Techmedia/BPB Publications

   b) `Preventive measures and treatment;
   - hardware and software locks,
   - virus scanners and vaccines.

PRACTICAL

(i) <u>**INTRODUCTION TO WINDOWS**</u>

(a) Using the Mouse   - Unit 4 (I.T Tools & Applications By V.K.Jain –
                                    3rd 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

Chapter 3 (Easy Guide to Windows'95 By Alan Simpson BPB Publications)

(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

Chapter 4 (Easy Guide to Windows'95 By Alan Simpson BPB Publications)

(j) Format Floppy Disk   -   Chapter 10 (-do-)

(k) Drag and Drop Features

(l) Find file.

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

1. Introduction to Word Processing - Unit 11.1 (I.T T&A By V.K.Jain 3rd Rev.Syllabus BPB Publications)
2. Document Windows - Unit 11.2 (-do-)
   - Creating various types of Documents - Unit 11.4 (-do-)
3. Printing Documents - Unit 11.7 (-do-)

4. Copying Documents

5. Formatting character/Paragraphs   - Unit 11.12 (I.T T&A By V.K.Jain
            3rd Rev.Syllabus
            BPB Publications) &
            Chapter.2 (ABCs of Word'97
            by Guy Hard-Davis)
            BPB Publications

6. Formatting page   - Unit 11.12 (-do-   )

7. Working with Sections/Section Break   - Chapter.2 (-do-   )

8. Inserting Header/Footer   - Chapter 5 (-do-   )

9. Graphics Feature including charts

10. Working with tables   - Chapter 7 (ABCs of
            Word'97 by Guy Hard-Davis
            2nd Edn. – BPB Publications)

11. Mail Merging   - Chapter 9 (-do-   )

(iii)   **OPERATING SKILLS IN SPREAD SHEET PACKAGE**

1.   **Spreadsheet Concepts**
   - Creating,
   - Saving and Editing a Work Book,
   - Insertion, Deleting Work Sheets,
   - Entering data a cell/formula,
   - copying and moving data from selected cells,
   - Handling operators in Formulae, Functions,
     Mathematical logical, Statistical, test,
     Financial, Date and time functions,
     Using Function Wizard.

   **Unit 18 – I.T T&A by V.K.Jain -
   3rd Rev. Syllabus -
   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.

   **Unit 18 – I.T T&A by V.K.Jain -
   3rd Rev. Syllabus -
   BPB Publications)**

3.   **Integrating Word Processor, Spread Sheets, Web Pages (Unit 13 – I.T Tools &
Applications by V.K.Jain – 3rd Rev.Syllabus – BPB Publications)**

(iv) **OPERATING SKILLS IN PRESENTATION PACKAGE**
   - Creating,
   - Opening and Saving Presentations,
   - Crating the look of the presentation
         working in different views,
   - working with slides,
   - adding and Formatting Text,
   - Formatting Paragraphs,
   - checking spellings and correcting with objects,
   - Adding Clip Art and other pictures,
   - Designing slide shows,
   - Running and controlling a slide show,
   - Printing Presentations.

Unit 13 – I.T T&A by V.K.Jain - 3rd Rev.Syllabus - BPB Publications)

(B) SUGGESTED BOOKS

1. Information Technology Tools & Applications by V.K. Jain.
   (Third Revised Syllabus, BRB Publications)

2. "Easy Guide to Windows 95" by Alan Simpson.
   (First Indian Edition – 1995, BPB Publications (Sybex)

3. "The ABCs of Word 97 by Guy Hart-Davis.
   Second Edition, BPB Publications (Sybox)

4. Training Guide
   Microsoft Windows – 98 By Karl Schwartz - BPB Publications

5. Oliver and Chapman's
   Data Processing and Information Technology
   By C.S. French (10th Edition) BPB Publications

6. Computer Fundamentals
   By Pradeep K.Sinha & Priti Sinha (4th Edition) - BPB Publications

7. Absolute Beginer's Guide to Computer Basics
   By Michael Miller (3rd Edition) – Techmedia/ BPB Publications

8. IT Tools and Applications
   By Satish Jain, Shashank Jain & Dr.Madhulika Jain (2nd Revised Edn.) BPB Publications

9. Any Books on Computer relevant to the syllabus prescribed as the candidates prefer.