

Most Important Circular  
**कार्यालय रक्षा लेखा महानियन्त्रक**  
**OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
**उलान बटार रोड, पालम, दिल्ली छावनी-110010**  
**ULAN BATAR MARG, PALAM, DELHI CANTT.-110010**

No. AN/SAS/16101/SAS-I/May/2015/PROG

Dated: 16 March, 2015

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-I Examination scheduled to be held in May, 2015.

It has been decided by the Competent Authority to conduct SAS Part I Examination in May 2015 for candidates as per under-mentioned programme. Further, keeping in view the sizeable number of candidates for SAS Part I Examination, the Preliminary Examination (Test) is not being conducted during this round of examination :-

DAY/DATE	PAPER	TIME	SUBJECT	MARKS
TUESDAY 05.05.2015	Paper-I	10.00 AM to 1.00 PM	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY -WITHOUT BOOKS)	100
WEDNESDAY 06.05.2015	Paper-II	10.00 AM to 1.00 PM	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (PRACTICAL -WITH BOOKS)	100
THURSDAY 07.05.2015	Paper-III	10.00 AM to 1.00 PM	ACCOUNTANCY	150
FRIDAY 08.05.2015	Paper-IV	10.00 AM to 1.00 PM	SERVICE REGULATIONS (PRACTICAL -WITH BOOKS)	100

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

**(A) NORMAL CHANCES :**

- (a) those who qualified Preliminary Examination (Test) held in June 2014 and appeared in all papers in immediate SAS Part I Examination, September 2014. In case of scoring exemption marks in one or more papers (Paper-I or II or III or IV) they shall not be required to appear in such paper(s).
- (b) those candidates who qualified Preliminary Examination (Test) held in August 2012 and failed in subsequent SAS Part-I Exam held in April 2013, December

2013 and September 2014 provided the candidate had appeared in all Papers in SAS Part-I Examination April 2013 which was immediate SAS Part-I Examination. In case of scoring exemption marks in one or more papers (Paper-I or II or III or IV) they shall not be required to appear in such paper(s).

- (c) those candidates who were granted permission of withdrawal from appearing in SAS Part I Examination November 2007/ April 2009/ April 2013/ December 2013 and September 2014 provided their number of chances is within the stipulated four chances.
- (d) SAS Apprentice who has not yet availed normal two chances. Candidates scoring exemption marks in one or more Papers (Paper-I or II or III or IV) in past SAS Examinations shall not be required to appear in such paper(s).

**(B) SPECIAL CHANCE**

- (a) those candidates who qualified Preliminary Examination (Test) held in Sept., 2008 and failed in subsequent SAS Part-I Exams held in April 2009, April 2013, December 2013 and September 2014 provided the candidate had appeared in all Papers in SAS Part-I Examination April 2009 which was immediate SAS Part-I Examination. In case of scoring exemption marks in one or more papers (Paper-I or II or III or IV) they shall not be required to appear in such paper(s).
- (b) those candidates who passed Preliminary Examination (Test) in June 2007 and failed in subsequent SAS Part-I Examinations held in November 2007, April 2009, April 2013, December 2013 and September 2014 provided the candidate had appeared in all Papers in SAS Part-I Examination November 2007 which was immediate SAS Part-I Examination. Further candidates scoring exemption marks in one or more Papers (Paper-I or II or III or IV) shall not be required to appear in such paper(s).
- (c) SAS Apprentice who has appeared in SAS Part-I Examination, December 2013 and September 2014 provided the first examination was held within ten months of the date of his appointment and they did not appear at that examination. Further candidates scoring exemption marks in one or more Papers (Paper-I or II or III or IV) shall not be required to appear in such paper(s).

**Note : (i) The SAS Apprentice who have availed normal two chances and one special chance are not eligible for appearing in the examination.**

**(ii) No application for withdrawal would be considered for candidates availing special chance.**

3. Names of intending candidates whether borne on your effective strength or proforma strength 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 to the CGDA's office on the address and within the scheduled date as mentioned at Para-8 below. Since no Preliminary Examination (Test) is being conducted during this round of SAS Examination the candidates would not be attempting first chance.

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

- (a) Candidates shall have to choose any one as optional Sub-Section from (A) Army, (B) Air Force, (C) Navy and (D) Factory as per Rule 15(vi) Paper-IV Sub-rule (c) subject to according permission by CGDA.

- (b) Requests for change of centre shall not be entertained after notification of approved list of candidates as mentioned in Rule 24. However, 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 the HQrs. Office for consideration. Under no circumstances, a candidate shall be permitted to sit in the examination as per his/her choice without prior approval of HQrs. Office.
- (c) The examination shall be conducted at Allahabad, Bangalore, Chandigarh, Chennai, Cochin, Dehradun, Guwahati, Hyderabad, Jabalpur, Jaipur, Jammu, Kanpur, Kolkata, Lucknow, Meerut, Mumbai, New Delhi, Patna, Port Blair, Pune-A' (PCDA(O), Pune -'B' {PCDA(SC)} and 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 their Roll Number may also be adhered to as far as possible.

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

6. 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. In this regard reference is also invited to the HQrs. Office Circular No.AN/SAS/16100/PH/Guidelines dated 12-08-2013.

7. 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 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.

7.1 Further, in terms 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.

8. The list of candidates may be prepared centre-wise strictly according to the proforma enclosed and dispatched by name to Shri. Mustaq Ahmad, IDAS, Sr.ACGDA(SAS) latest by 30<sup>th</sup> March, 2015. 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 No 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 No to candidates received after the cut off 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 the 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.

9. Since SAS Part-I Examination is being held shortly 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 likely that 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.

10. Absenteeism not only results in all round increase in work but also wasteful expenditure in making administrative arrangements for holding the examination. As per SAS Rule 14(b), each permission to appear in SAS Part I or Part II examination will count as one chance against the respective part, whether a candidate actually sits for the examination or not unless he/she is specifically allowed to withdraw his/her name by the CGDA. In accordance with the ibid proviso read with SAS Rule 14 (d), withdrawal of the candidate not submitted within laid down time period would count as a chance. It may be clarified that as per decision of MoD(Fin), withdrawal of a candidate on medical ground after commencement of examination would also count as a chance. As such failure to appear in this examination by way of absenteeism or medical ground after commencement of examination will entail forfeiture of one of the four valuable chances allowed to candidates as per revised SAS Rules. **It may further be clarified that under no circumstances request for withdrawal in respect of candidates availing special chance will be accepted.** This may be brought to notice of the candidates.

11. Detailed rules governing SAS Examinations together with detailed new syllabus, recommended books etc. have already been notified and circulated to all our Principal Controllers/Controllers/IFAs/CIAs vide this office Most Important Circular No.AN/SAS/16200/Order/Vol.X dated 12.3.2007 and subsequent orders on the subject issued from time to time. Rules referred to in the preceding paras are the Rules governing the examination for admission to the Subordinate Accounts Service (SAS) in Defence Accounts Department which have been circulated as Annexure 'A' to our ibid Most

Important Circular. The detailed syllabus etc is also mentioned in Annexure 'AA' 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.

12 Receipt of this communication may be acknowledged.



(Mustaq Ahmad)  
Sr.ACGDA(SAS)

Copy to:

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



(Mustaq Ahmad)  
Sr.ACGDA(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.:

Roll 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 ..... 2015 .

**PROFORMA**

**SAS PART I EXAMINATION SCHEDULED TO BE HELD IN MAY, 2015**  
**Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination**  
**SECOND CHANCE**

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	Marks obtained in Preliminary Examination held on 10.06.2014				Marks obtained in SAS Part-I Examination September, 2014					
											Roll No.	Paper I	Paper II	Total	Roll No.	Paper I	Paper II	Paper III	Paper IV	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Particulars of Sub-section (viz. (A) Army, (B) Air Force (C) Navv (D) Factory Section III of Paper-IV	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Exemption detail		Remarks, if any
		Paper	Marks	
22	23	24	25	26

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature

PROFORMA

SAS PART I EXAMINATION SCHEDULED TO BE HELD IN MAY, 2015

Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination  
THIRD/FOURTH CHANCE

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 candi- duty point	Marks obtained in Preliminary Examination held on 21.08.2012				Marks obtained in SAS Part-I Examination Apr 2013					
											Roll No.	Paper I	Paper II	Total	Roll No.	Paper I	Paper II	Paper III	Paper IV	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Marks obtained in SAS Part-I Examination Dec 2013					Marks obtained in SAS Part-I Examination Sept, 2014					Particulars of Sub-section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section III of Paper-IV	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Exemption details		Remarks, if any		
Roll No	Paper I	Paper II	Paper III	Paper IV	Total	Roll No	Paper I	Paper II	Paper III			Paper IV	Total		Paper	Marks
22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature



**PROFORMA**

**SAS PART I EXAMINATION SCHEDULED TO BE HELD IN MAY, 2015**  
**Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination**  
**SPECIAL CHANCE**

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 candidate's duty point	Marks obtained in Preliminary Examination held on 19.6.2007					Marks obtained in Preliminary Examination held on 08.09.2008				
											Roll No.	Roll No.	Paper I	Paper II	Roll No.	Roll No.	Paper I	Paper II		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		

Marks obtained in SAS Part-I Examination Nov 2007					Marks obtained in SAS Part-I Examination April 2009					Marks obtained in SAS Part-I Examination April 2013					Marks obtained in SAS Part-I Examination Dec 2013								
Roll No.	Paper I	Paper II	Paper III	Paper IV	Roll No	Paper I	Paper II	Paper III	Paper IV	Roll No	Paper I	Paper II	Paper III	Paper IV	Total	Roll No	Paper I	Paper II	Paper III	Paper IV	Total		
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43

Marks obtained in SAS Part-I Examination Sept 2014										Particulars of Sub-section (viz. (A) Army, (B) Air Force (C) Navy (D) Factory Section III of Paper-IV	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Exemption details		Remarks, if any
Roll No	Paper I	Paper II	Paper III	Paper IV	Total	Roll No	Paper I	Paper II	Paper III			Paper IV	Total	
44	45	46	47	48	49	50	51	52	53	54				

Name & Signature of the Board Members

Acceptance and Recommendations of Principal Controller/Controller

Name & Signature

SYLLABUS AND LIST OF BOOKS  
FOR SAS PART-I

PAPER-I

ORGANISATION AND FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY - WITHOUT BOOKS)

SYLLABUS

Organisation, Role & Function, Duties & Responsibilities of: -

- Ministry of Defence and Defence Finance.
- Defence Accounts Department
- Controller General of Defence Accounts
- Different Pr.CsDA/PCA (Fys)/CsDA including CDA (BR) and PAO (GREF)/CF&A (Fys.)/ CDA Funds).
- Army, Air Force & Navy (including Services HQrs. and their Command & Control Structure).
- Inter - Service Organisations
- Other Agencies like GREF, Coast Guard Organisations, DRDO etc. dealt with by the DAD.

Functions of Pay Accounts Office under Ministry of Defence.

Organisation and work dealt with by various Sections of a Controller's Office.

General Principles regarding working of Controllers offices including PCDA, New Delhi.

General Duties of Group Officers, ACDA-in-charge/ SAO/ AO/ Hindi officer/ AO/ SO (A).

Organisation and Functions of Ministry of Finance and the various Divisions thereof,

Role and Functions of the Controller General of Accounts.

Duties & Power of Comptroller & Auditor General of India.

CCS (Conduct) Rules

CCS (CCA) Rules

All Chapters except Chapter - II of OM Part I

Right to Information.

Central Information Commission

Defence Audit Code :

Scope of Audit - General principles and rules of audit - Audit against provision of funds-

Audit of receipts and recoveries - Unit allowances, contingent and miscellaneous

expenditure - Contracts, expenditure on supplies and hired land transport - Miscellaneous

accounts and payments - Imported stores - results of audit and financial irregularities -

Appropriation Accounts of the Defence Services - report of the Comptroller and Auditor

General of India, Union Government (Defence Services) - Power of the Controller

General of Defence Accounts - Power of Controller of Defence Accounts.

Defence Accounts Code;

General Principles and Methods of Accounting - General Outlines of the system of

Accounts - General Principles and methods of Accounts - Rules regulating Inter -

Department Transfers - Rules regulating the Accounting of recoveries of expenditure in

Govt. Accounts - General Rules and procedures applicable to Defence Proforma Account - Detailed Accounting Procedure regarding the adjustment of transactions relating to Defence Proforma Account - Exchange Accounts between Controllers of Defence Accounts - Compilation and Books - Defence Ledger - verification of Balances - Estimates and Control over Expenditure - Budgetary Control over Defence Expenditure - Cash Assignments - Deposits - Advances and Suspense - Accounting of Expenditure met out of the Contingency Fund of India of "Charged" Expenditure - Miscellaneous - Appendices.

#### Receipts and Payment Rules :

Withdrawal from the Govt Accounts - General rules relating to claims for withdrawals and manner of payments.

#### Introduction of Indian Govt Accounts and Audit ;

Govt and commercial system of Accounts and Audit - Structure of Govt Accounts - Separation of Audit and Accounts - functions and spirit of Audit - Regulatory and Propriety Audit - Economy efficiency and Effectiveness Audit - General Audit and Local Audit.

Civil Accounts Manual to the extent of CID Schedule adjustment

#### Financial Regulations Part I

Definitions of various terms used in the Financial Regulations.  
General Principles of Finance and Standards of Financial Propriety.  
Sanction of Expenditure.  
Losses, Wastage and Damage to Public Property.  
Audit Objections and Recoveries.  
Security Deposits.  
Contracts.  
Universal service condition and grant of fee, Honoraria and Rewards.  
Contingent and Miscellaneous Charges.  
Cheques, Bank Drafts, Military Treasury Remittances & Cash Assignments.  
Telephones.  
Rules peculiar to Army and/or Air force.  
Rules peculiar to the Indian Navy.

#### Financial Regulations Part- II

1. Annual Training Grant and Minor Training Grant of AF
2. Field Practices and Training Grant.
3. Technical Training and Instructional Equipment Grant - Corps of Signals.
4. Technical Training Grant - Corps of EME.
5. Signal Works Services Grant
6. Monitory Grant in respect of Cadets.
7. Educational Training Grant
8. Rules for the guidance of O i/c of MTC in obtaining funds, making payments and preparing their accounts.
9. Guidance for officers who receive and handle cash.

10. Welfare, Amenities and Literature Grant.
11. Entertainment Grant placed at the disposal of COAS/VCOAS/GOC-IN-C COMMNAD.
12. Special grant placed at the disposal of the Chief of the Army Staff.
13. Special grant placed at the disposal of the CNS.
14. Entertainment Grant placed at the disposal of CNS/VCNS FOC-IN-C Commands.
15. Entertainment Grant placed at the disposal of CAS/VCAS AOC-IN-C Commands.
16. Certain Grants and Funds in the Air Force.
17. Annual Training Grant for the Indian Navy.
18. Field Imprest Payment Instructions.
19. Instructions for the guidance of Field Cashiers.
20. Supply and Services Imprest.
21. Technical Training and Instructional Equipment Grant - Mechanised Inf Regt.
22. Sailors basic Training Grant.

### LIST OF BOOKS

OM Part – I (except Chapter-II) including working of PCDA, New Delhi  
 OM Part-II Vol.-I  
 Defence Service Regulation (Regulations for Army Part –I Chapter-I)  
 Appendix “A” to Defence Service Estimates.  
 Appendix “B” to Defence Service Estimates  
 Annual Report of Ministry of Defence (Current Year).  
 Comptroller & Auditor General Duties, Power, Conditions of Service Act, 1971 and  
 Organisation of Controller General of Accounts  
 CCS (CCA) Rules,  
 CCS (Conduct) Rules  
 RTI Act, 2005 and amendments thereto.  
 Defence Audit Code  
 Defence Accounts Code  
 Receipt & Payments Rules, 1983 (Part III Section I)  
 Introduction to Government Accounts and Audit (Chapter – 6, 7, 8, 15 to 18)  
 Classification Hand Book, Defence Services – Receipts & Charges,  
 Pamphlet of Revenue, Debt and Remittance Heads.  
 Civil Accounts Manual (Portion relating to CID schedule adjustment)  
 Financial Regulations Part - I (Vol-I and II)  
 Financial Regulations Part - II [Chapter – 1 to 5 and 9 (list of Appendices 1 to 8, 10,13,13A,  
 19, 22 to 30)]  
 OM Part-XIII [CDA (BR) and PAO (GREF)]

### PAPER-II

### ORGANISATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS (PRACTICAL–WITH BOOKS)

SYLLABUS - Same as in Paper-I  
 LIST OF BOOKS - Same as in Paper-I

## PAPER-III

### ACCOUNTANCY

#### SYLLABUS

##### Section I : Final Accounts

Final Accounts- Trading Account, Manufacturing Account, Profit and Loss Account and Balance Sheet etc. Also as per topics given in Problem Portion of Section-III.

##### Section II : Costing

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, Reconciliation of Cost and Financial Accounts.

Cost Systems - Job costing and process costing.

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

##### Section-III (Theory and Practical Problem)

###### Problems

- Accounting process leading to the preparation of Trial Balance including rectification of errors
- Preparation of Financial Statements (other than Companies)
- Trial balance and Adjustments
- Preparation of Financial Statements (other than Companies)
- Trading and Profit and Loss Accounts
- Preparation of Financial Statements (other than Companies)
- Balance Sheet.
- Cash Book with and without Bank and Discount columns - Petty Cash Book - Imprest System of Petty Cash
- Cash and Banking transactions - Preparation of Bank Reconciliation Statement
- Receipt and Payments Account - Income and Expenditure Account and Balance Sheet

Preparation of accounts from incomplete records (Single Entry) - Interpretation and analysis of financial statements - simple ratio analysis.

###### Theory

Objects of Book-keeping, Double Entry System and its principles - Accounting concepts - Advantages of Double Entry Book-Keeping over Single Entry Book-Keeping - Personal Accounts - Real Accounts and Nominal Accounts - Journal - Purchases Book - Ledger - Inventory valuation methods & choice of method - Accrual versus cash basis of accounting - Depreciation & methods of Depreciation - Reserves & other Funds - Capital and Revenue Accounts.

Basic principles relating to Company Accounts - Meaning of Joint Stock Companies - Types of Companies - Formation of Joint Stock Company - Classes of Shares - Share

Capital of Company - Application - Allotment - Call and issue of Shares - Difference between Calls in Arrears and Calls in Advance - Issue of Shares at Premium - Issue of Shares at Discount Forfeiture of Shares - Re-issue of Forfeited Shares - Statutory books to be kept - form and contents of Balance Sheet and Profit and Loss Account.

### LIST OF BOOKS

Double Entry Book- Keeping - J.R. Batliboi  
Advanced Accounting - Sukla & Grewal  
Advanced Accounting - J. R. Batliboi

### PAPER-IV

### SERVICE REGULATIONS (PRACTICAL - WITH BOOKS)

### SYLLABUS

#### Section-I Pay & Allowances (Civil)

Standard Pay scale - Fixation of pay under Fundamentals Rules - Stepping up of pay, removal of anomalies - Fixation of pay of Re-employed Pensioners - Increments - Advance Increments - Stagnation Increments - Lump-sum Incentive for acquiring higher qualification - Incentive for promoting small family norms - Incentive for Hindi.

Dearness Allowance, HRA, CCA and CCA to certain places under specific sanction and admissible under Special Orders - Transport Allowance - Washing Allowance - Cycle Allowance - Over Time Allowance - Fee and Honorarium.

Joining Time when admissible - Amount of Joining Time - Extension of Joining Time - Un-availed Joining Time.

General conditions governing the grant of Children's Educational Allowance Scheme.

General Provisions governing the Central Government Health Scheme for Serving Employees and Pensioners CGE Group - Insurance Scheme - Scope - Insurance and Saving Funds - Membership, Monthly Subscription and Amount of Insurance Cover.

Medical Attendance Rules - Medical Facilities in India and Outside India - Reimbursement of charges of special nursing - Artificial Appliances - Authorised Medical Attendants - Recognised Hospitals - Concessions for family - Relaxation of Rules. Calculation of Medical Reimbursement Claim - Live Case.

Other Service Matters - Service Book - verification of Service - Date of Birth and its subsequent alteration - Change of Name - forwarding of application for other employment.

Interest Free and Interest Bearing Advance - General Conditions - Special Conditions - Power of Sanction - Amount of Advance - Adjustment of Advance.

Traveling Allowance - Grades of Government Servants - Daily Allowance - Journey by Air/Sea - TA on Tour/Local Journey/Transfer/Retirement - Advance of TA - Conveyance Allowance.

Leave Travel Concession: Eligibility Entitlements - Reimbursement - Advance of LTC to Home Town/Any Place in India - Encashment of EL during LTC - Misuse of LTC.

Income Tax - (Income Classification, Tax Deduction at source) - Definition of Salary (Arrears of Salary) - HRA - Rent Free accommodation - Deductions - taxable Income - Income Tax - Rebate in Tax - Incentives for Savings.  
Calculation of Income Tax-Live Case.

Government Quarters - Allotment of Quarters - Licence Fee - Out of turn allotment on Medical grounds - Retention of Quarters - Subletting of Quarters - All kinds of Leave.

### Section - II; Provident Fund & Pension

Provident - Fund: Eligibility - Amount of Subscription, Emoluments - Enhancement/Reduction of Subscription - Interest - Nomination - Advances and withdrawals from Provident Fund - General Provident Fund (CS). Maintenance Accounting, Transfer of Balance, Final Settlement of Provident Fund, D.S.O.P Fund, AFPP Fund, NOP Fund, AFOP Fund.

Pension - Qualifying Service - Counting of Previous Civil/Military Service for pension on re-employment - Emoluments and Average Emoluments - Classes of Pension - Family Pension - Extra Ordinary Pension - calculation of Pension - Gratuity , New Pension Scheme.

Authorisation of Pension and Gratuity - Payment of Pension - Commutation of Pension - Encashment of Leave - Dearness relief to pensioners, Pension through Public Sector Bank/ Post Office Saving Bank - Voluntary Retirement - Resignation, Removal/Dismissal - Missing Employee

Pension Regulation for Services (Part-I) - General - Commissioned Officers - JCOs/ORs. NCs (E) - Defence Security Corps - Territorial Army - Commutation of Pension - Appendices.

Pension Regulations for Services (Part-II) - General Regulations - grant of Pension and Gratuities - Anticipatory Pensions, Advance of Pensions, Provisional Payment of Family Pension Gratuity and Pending Enquiry Awards - Payment of Pensions - Limitation of Claims - Recoveries and over Payment - Procedure For Commutation of Pension.

New Pension Scheme

### SECTION -III; PAY & ALLOWANCES (SERVICES)

**Syllabus of this Section will cover all the chapters of the list of Books given in the "List of Books Portion of this Section".**

In addition, maintenance, accounting, transfer of balance and final settlement of accounts on Pay and Allowances.

Army Group Insurance Scheme.

Pay Rules and Leave Rules for Industrial Employees in Factory.

Travel Regulation applicable to Defence Civilians in Factory.

## LIST OF BOOKS

### Section I – P&A (CIVIL)

General Financial Rules {Part-I (Chapter 12(I), 12(IX), 9(I&II), 4) & Part-II  
Compendium of Rules & Advances};  
Fundamental Rules & Supplementary Rules (Part I to V) i.e.

- Part I - General Rules.
- Part II- T.A. Rules.
- Part III- CCS (Leave) Rules, 1972.
- Part-IV- Dearness Allowances.
- Part-V - HRA/CCA.

Central Govt. Employees Group Insurance Scheme  
Medical Attendance Rules  
Leave Travel Concession Rules  
Children's Educational Assistance Rules  
House Building Advance Rules  
Overtime Allowance Rules  
CCS(Revised) Pay Rules, 2008 – Sixth Pay Commission  
Circular issued on deduction of Income Tax at source from salaries issued by Central  
Board of Direct Taxes every year.  
CSR Vol. I & II

### SECTION- II-PROVIDENT FUND AND PENSION

General Provident Fund (Central Services) Rules  
Contributory Provident Fund (India) Rules  
CCS Pension Rules 1972.  
Dearness Relief to Pensioners  
Pension Regulations I & II  
AFPP Fund Rules  
DSOP Fund Rules  
NOPF Rules  
AFOPF Rules  
GPF (DS) Rules.

### SECTION –III; PAY & ALLOWANCES (SERVICES)

#### A) ARMY

P&A Regulations (Officers)  
P & A Regulations (ORs)  
Leave Rules for the Services Volume I (Army)  
Provisions of Travel Regulations peculiar to the Services  
Army Group Insurance Scheme  
OM Part IX  
OM Part X



B) AIR FORCE

P & A Regulations for the IAF  
Leave Rules for the Services Volume III (Air Force)  
Provisions of Travel Regulations peculiar to the Services

C) NAVY

P & A Regulation for Navy  
Leave Rules for the Services Vol-II-Navy  
Provisions of Travel Regulations peculiar to the Services

D) FACTORY

OM Part VI  
Travel Regulation for Defence Civilians  
Pay Rules for Industrial Employees  
Leave Rules for Industrial Employees  
Travel Regulations application for Defence Civilians.

NOTE:- This paper will also contain besides questions on the books prescribed, question on financial principles and procedures and on Regulations on pay, Leave, Pension and regulations, Travelling Allowances which are to be applied in audit in Defence Accounts Department.

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