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**रक्षा लेखा महानियंत्रक**

प्रशिक्षण एवं विकास केंद्र, बरार स्क्वायर, दिल्ली छावनी -10  
Controller General of Defence Accounts  
CENTRAD, BRAR SQUARE, DELHI CANTT-10



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**NO. AN/SAS/16200/ORDERs/2022/VOL XII**

**Dated 13.02.2023**

**To**

**All PCsDA, including Principal IFAs  
All Controllers of Defence Accounts, including IFAs/RTCs  
The Principal Controller of Accounts (Fys), Kolkata**


**Subject: Updation of the Syllabus: SAS Part-I and Part-II Examination to be  
conducted on Computer Based Test (CBT)**

**Reference: HQrs Office Most Important Circular No. AN/SAS/16200/Restructuring /  
2019 dated 22.03.2019**

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Reference is invited to HQrs. office Most Important Circular cited under reference regarding restructuring of SAS Examination (Computer Based Test) and notification of SAS Rules 2019 enclosed as Annexure "A".

2. The prescribed syllabus, book etc. for each paper of the SAS Examination is specified in Rule 16 of the SAS Rules 2019. As per said Rule, in case of revision/amendment of the existing manuals/orders etc. the updated version will stand incorporated in the syllabus.
3. Keeping in view, the functional requirement of the department the modification /addition/deletion in the syllabus/books/suggested readings of the SAS Examinations notified in Rule 16 of the SAS Rules 2019 are enlisted in the enclosed Appendix 'A' with the approval of the Competent Authority.
4. The instructions regarding Typing Font etc to be used for typing the descriptive portion (Section-'B' – Noting & Drafting) of Paper-III: Language Skills and Office Communication and modalities of Practical Portion of Paper-IV: Information Technology (Theory and Practical) will be issued shortly.
5. This may be widely circulated to all concerned.

  
**(S K Khantwal)**  
**ACGDA (AN-SAS)**

**Copy to:**

1. MoD(Fin)  
DAD Coord,  
South Block  
New Delhi
  2. Sr. PS to CGDA
  3. Sr. PS to Addl. CGDA(AD)/Addl. CGDA(SGD)/Addl. CGDA(PK)
  4. Sr. PS/PS/Steno-I/II  
Sr. Jt. CGDA (AN)  
Sr. Jt. CGDA (Training, Audit & Sparsh Coordination)  
Sr. Jt. CGDA (IFA Wing)  
Jt. CGDA (IFA Wing)  
Jt. CGDA (Accounts Wing)  
Jt. CGDA (Pension Wing)  
Jt. CGDA (Pension Wing)  
Jt. CGDA (IT Wing)  
Jt. CGDA (CVO)  
Jt. CGDA (Inspection Cell)  
Jt. CGDA (Pension/ SPARSH Grievances)
  5. AN-IV Section(Local)
  6. IT & S Wing(Local)
  7. Audit VI(Regulation)
  8. Rajbhasha Anubhag
- For information w.r.t MoD(Fin) I.D. No. .  
26(1)/DAD/C/2022 dated 09.02.2023
- For information and necessary action please  
-For uploading on Website/WAN  
-For information please  
-For Hindi Translation

- 5d -  
**(S.K.Khantwal)**  
**ACGDA (AN-SAS)**



## APPENDIX-'A'

### DETAILS OF THE TOPICS/BOOKS/SUGGESTED READINGS ADDED/DELETED IN RULE 16 OF SAS RULES 2019

SI. No.	PAPER	SI. No. & Details of the Syllabus/Books/Suggested Readings of the Paper	
		FOR	READ
(a)	PAPER-I: Management in Government including Constitutional & Financial Management Frame Work. (Without Books).	<b>Syllabus</b>	
		<b>Blank</b>	Chapter-1 of Compilation of Guidelines for Redress of Public Grievances. (2010 Edition) & Orders/Circulars on CPGRAM websites is added to the Syllabus <b>under Section II SI. No. (xv).</b>
		<b>Books/Suggested Readings</b>	
		<b>Blank</b>	(i) Compilation of Guidelines for Redress of Public Grievances. (2010 Edition) (ii) Orders / Circulars on CPGRAM website.) <b>(Added as SI.No. 16 under the heading LIST OF BOOKS)</b>
(b)	PAPER-II: Principles and Rules of Defence Accounts and Audit (Without Books).	<b>Syllabus</b>	
		SI.No.(iii) - Central Government Accounts (Receipt & Payments Rules 1983) [Part III Section I].	Central Government Account (Receipts & Payments) Rules, 2022 [Rule 14, 15, 16, 17, 18, 19, 20, 21, 42 & 43].
		SI. No.(x) (Chapter III, IV, VI, VII, VIII, IX, XI & XII of OM Part-II Vol.....	Chapter III, IV, VI, VII, VIII, IX, XI & XII of OM Part-II Vol-I.
		SI. No.(xiii) (Chapter 1 of Factory Accounting Rules).	Deleted.
		<b>Books/Suggested Readings</b>	
		SI.No.1 Defence Audit Code (Revised Edition 2013)	Defence Audit Code (Revised Edition 2020)
		SI.No.3 Central Government Accounts (Receipt & Payments Rules) 1983 (Part III Section I)	Central Government Account (Receipts & Payments) Rules, 2022
		SI.No.14 Factory Accounting Rules	Deleted.
(c)	Paper-III: Language Skills and Office Communications.	<b>Syllabus</b>	
		<b>Section 'B' (Noting &amp; Drafting)</b>	
		SI.No.(b) Drafting of an official letter or an Official Memorandum or an Official Note/Communication.	(i) Drafting of an official letter, DO Letter, Official Memorandum, Office Note. (ii) Circular, Speaking Order, Part-I & Part-II Order on a given subject. (iii) Drafting of an Internal Audit Report, MFAI, Case Study, Para-wise Reply to Audit Para on a given subject. (iv) Drafting of Affidavits, Counter Affidavits, Para-wise replies and other legal communication on administrative matter/Pay & Pension matters relating to DAD or non-DAD cases.


Sl. No.	PAPER	SI. No. & Details of the Syllabus/Books/Suggested Readings of the Paper	
		FOR	READ
(d)	Paper-IV: Information Technology (Theory Practical)  – and	<b>Syllabus</b>	
		<b>Theory Portion</b>	
		<b>Elements of a Computer</b>	
		<b>(iii) Software</b>	
		(b) Application software: Definition, Application software being used in the department viz. Tulip, Dolfon, New Compilation System, Defence Travel System, <u>Aashraya</u> , <u>Suvigya</u> , Nidhi, SIFA, <u>Vishwak</u> , Bhawan and their area of utility, Pension Softwares.	Application software: Definition, Application software being used in the department viz. Tulip, Dolfon, New Compilation System, Defence Travel System, Nidhi, SIFA, Bhawan and their area of utility, Pension Software(Sparsh).
		<b>Database Management</b>	
		<b>Blank</b>	Basic knowledge of Artificial Intelligence (AI) is added to the syllabus at <b>SI.No.(vi)</b> .
		<b>Practical Portion</b>	
		<b>Topic</b>	<b>Detailed activities</b>
		(i) Operating Skills in Word Processing package	<ol style="list-style-type: none"> <li>1. Introduction to Word Processing</li> <li>2. Document Windows; creating various types of Documents</li> <li>3. Printing Documents</li> <li>4. Copying Documents</li> <li>5. Formatting Character/ Paragraphs</li> <li>6. Formatting Page</li> <li>7. Working with Section/Section Break</li> <li>8. Inserting Header/Footer</li> <li>9. Graphics Feature including Charts</li> <li>10. Working with tables</li> <li>11. Mail Merging</li> </ol>
(ii) Operating Skills in Spread Sheet package	<ol style="list-style-type: none"> <li>1. <b><u>Spread Sheet Concepts</u></b> Creating, Saving and Editing a Work Book, Insertion, Deleting Work Sheets, Entering Data in 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.</li> <li>2. <b><u>Formatting a Worksheet</u></b> 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.</li> <li>3. Integrating Word Processor, Spread Sheets, Web Pages</li> <li>4. <b><u>Object Linking &amp; Embedding</u></b></li> </ol>		
(iii) Operating Skills in presentation package	Creating, Opening and Saving Presentations, Creating the look of the presentation working in different views, working with slides, adding and Formatting Text, Formatting Paragraphs, checking spellings and correcting with objects, Adding Clip Art and other pictures, designing slide shows, Running and controlling a slide show, Printing Presentations.		



Sl. No.	PAPER	Sl. No. & Details of the Syllabus/Books/Suggested Readings of the Paper	
		FOR	READ
(e)	<b>Paper-VI: Service Regulations (Practical-With Books)</b>	<b>Syllabus</b>	
		<b>Section-I – P&amp;A (Civil)</b> SI.No. (c) Part-III - CCS (Leave) Rules, 1972	CCS (Leave) Rules, 1972 – Updated as on 19.09.2022.
		<b>Section-II – Provident Fund &amp; Pension</b> SI.No.(xii) – CCS Pension Rules, 1972	CCS Pension Rules, 2021
		<b>Section III- Pay &amp; Allowances (Services)</b> <b>Sr. No. (D)</b> <b>FACTORY</b> (xxi) OM Part VI (xxii) Travel Regulations for Defence Civilians (xxiii) Pay Rules for Industrial Employees (xxiv) Leave Rules for Industrial Employees (xxv) Travel Regulations application for Defence Civilians	} Deleted
		<b>Books/Suggested Readings</b>	
		<b>Section II</b> <b>SI.No.12 - CCS Pension Rules, 1972</b>	CCS Pension Rules, 2021
		<b>Section-III</b> <b>Sr. No. (D)</b> <b>FACTORY</b> 1. OM Part VI 2. Travel Regulations for Defence Civilians 3. Pay Rules for Industrial Employees 4. Leave Rules for Industrial Employees 5. Travel Regulations application for Defence Civilians	} Deleted.
(f)	<b>Paper VII: Works, Stores And Internal Audit (Practical-With Books)</b>	<b>Syllabus</b>	
		<b>Section II (Store Accounts &amp; Internal Audit)</b> <b>Sr. No. (D) FACTORY</b> (i) Office Manual Part VI (ii) Factory Accounting Rules (iii) Manual for Provisioning and Procurement in Ordnance Factory (iv) Chief Internal Auditor Manual	} Deleted.
		<b>Books/Suggested Readings</b>	
		<b>Section II</b> <b>Sr. No. (D) FACTORY</b> (i) Office Manual Part VI (ii) Factory Accounting Rules (iii) Manual for Provisioning and Procurement in Ordnance Factory (iv) Chief Internal Auditor Manual.	} Deleted.

Sl. No.	PAPER	Sl. No. & Details of the Syllabus/Books/Suggested Readings of the Paper	
		FOR	READ
(g).	Paper VIII: IFA System with Elements of Law	<b>Syllabus</b>	
		<b>Section I- Procurement and Delegation of Financial Powers</b> <b>SL. No. of the Section I-</b> (iii) DGS&D Manual (vii) OFB Procurement Manual (viii) OFB Plant & Machinery Manual (x) Orders and Instructions relating to delegations of financial powers to OFB *(xi) E-Procurement in Government  (xiv) Blank  (xv) Blank	Deleted.  (xiv) Manual for Procurement of consultancy & other services – updated June, 2022 is added to the syllabus.  (xv) Manual for Procurement of Goods – updated June, 2022 is added to the syllabus.
		<b>Section II - Elements of Law</b> <b>Sr. No. of the Section II-</b> (v) The Factories, Act 1948 (63 of 1948) (Chapter I and X)	Deleted.
		<b>Books/Suggested Readings</b>	
		<b>Section I- Procurement and Delegation of Financial Powers</b>  <b>SI.No.6 - OFB</b> Procurement Manual <b>SI.No.7 - OFB Plant &amp; Machinery Manual</b> <b>SI.No.9 - Orders and Instructions</b> relating to delegations of financial powers to OFB  <b>SI.No.12 – Blank</b>  <b>SI.No.13 Blank</b>	Deleted.  (SI.No.12) Manual for Procurement of consultancy & other services – updated June, 2022.  (SI.No.13) Manual for Procurement of Goods – updated June, 2022.
<b>Section II - Elements of Law</b> <b>SI.No.5 - The Factories, Act 1948 (63 of 1948)</b>	Deleted.		

\* Note: - Topic already covered in Chapter 6 of GFR 2017

  
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