

**SPEED POST**

**Most Important Circular**

No.AN/SAS/16101/SAS-I/Dec/2013

Office of the CGDA,

Ulan Batar Road ,Palam,

Delhi Cantt – 110 010

Dated 3<sup>rd</sup> September' 2013

To

All PCsDA, including Principal IFA  
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 December, 2013.**

**Reference:** In continuation of this HQrs. Office Circular No.AN/SAS/16100/ SAS EXAMS/2013-14 dated 25.06.2013.

The PCsDA/PIFAs/PC of A (Fys)/CsDA/IFAs/CFA(Fys)/Chief Internal Auditor are aware that for the benefit of intending candidates tentative dates for next round of SAS Examination was notified in advance vide HQrs. Office Most Important Circular cited under reference. Accordingly it has now been decided to hold SAS Part-I Examination as per final programme below:-

DAY/DATE	PAPER	TIME	SUBJECT	MARKS
MONDAY 2.12.2013	Paper-I	10.00 AM to 1.00 PM	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (THEORY –WITHOUT BOOKS)	100
TUES DAY 3.12.2013	Paper-II	10.00 AM to 1.00 PM	ORGANIZATION & FUNDAMENTALS OF AUDIT & ACCOUNTS (PRACTICAL –WITH BOOKS)	100
WEDNESDAY 4.12.2013	Paper-III	10.00 AM to 1.00 PM	ACCOUNTANCY	150
FRI DAY 6.12.2013	Paper-IV	10.00 AM to 1.00 PM	SERVICE REGULATIONS (PRACTICAL –WITH BOOKS)	100

**Note: No Examination on 05.12.2013 (THURSDAY)**

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) Those who could not qualify SAS Part-I Examination in April 2013 (have appeared in all paper in April 2013 ) but qualified Preliminary Examination held in Aug 2012. 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 held in Sept., 2008 and failed in subsequent SAS Part-I Exam held in April, 2009 & April 2013, provided the candidate has 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).
- (c) Those candidates who passed Preliminary Examination in June 2007 and failed in subsequent SAS Part-I Examinations held in Nov 2007, April 2009 and April 2013, provided the candidate has appeared in all Papers in SAS Part I Examination Nov. 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).
- (d) SAS Apprentice

3. Names of intending candidates whether borne on your effective strength or pro forma 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/Floppy in MS Excel)** in the enclosed proforma to CGDA's office on the address and within the scheduled date as mentioned at Para-8 below. Since no Preliminary Examination(Test) has been conducted during this round of SAS Examination the candidates except SAS Apprentice would be attempting second, third and fourth chances only. Accordingly information may be provided in proforma enclosed for First, Second, Third and Fourth 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 5(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 HQrs. Office for consideration. Under no circumstances, the 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), 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 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 by CGDA to lower/relax the qualifying standards for SC/ST candidates appearing in this Examination upto a maximum extent of 5% in individual paper/aggregate. This may be brought to the notice of all the SC/ST candidates. 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 J.K.Tharmatt, IDAS, Assistant CGDA(AN) latest by 23<sup>th</sup> Sept, 2013.** 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 Nos 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 Nos 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 this 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 with in 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. The candidates may accordingly be informed.

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. 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. As the dispatch/receipt of the circular may take some time, it is impressed upon all the concerned that for adherence to the time frame of examination, necessary action may be taken immediately based on uploading of circular on website without waiting for post copy,

Receipt of this communication may be acknowledged.

  
(J.K.Tharmatt)  
Assistant CGDA(AN)

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.

  
J.K.Tharmatt  
Assistant CGDA(AN)

**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 ..... 2013.

**PROFORMA**

**SAS PART I EXAMINATION SCHEDULED TO BE HELD IN DECEMBER, 2013**  
**Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination**  
**FIRST CHANCE**

**(FOR SAS (APPRENTICE) ONLY APPEARING FOR FIRST TIME)**

Sl. No	Name of the candidate	Account No.	Grade	Sex	Date of birth	Date of appointment	Category (Genl/SC/ST)	Whether Physically Handicapped, if yes detail of category	Station & Office where serving	Nearest centre to the candidates duty point	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	Remarks, if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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 DECEMBER, 2013**  
**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 21.08.2012				Marks obtained in SAS Part-I Examination April 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	15	16	17	18	19	20

Particulars of Sub-section (v/z. (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 detail	Remarks, if any
		Paper	
		Marks	
21		23	24
		22	25

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 DECEMBER, 2013**  
**Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination**  
**THIRD CHANCE**

Sl. No	Name of the candidate	Account No.	Grade	Sex	Date of Birth	Date of appointment	Category (Gen/ Sci/ 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 8-09-2008					Marks obtained in SAS Part-I Examination April 2009				
											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 April 2013					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 detail		Remarks, if any	
Roll No	Paper I	Paper II	Paper III	Paper IV			Paper	Marks		
22	23	24	25	26	27	28	29	30	31	32

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 DECEMBER, 2013**  
**Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-I Examination**  
**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 19.6.2007					Marks obtained in SAS Part-I Examination Nov 2007				
											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 April 2009						Marks obtained in SAS Part-I Examination April 2013						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
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