



कार्यालय रक्षा लेखा महानियंत्रक  
OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
प्रशिक्षण एवं विकास केन्द्र (सेन्ट्राड)  
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**Most Important Circular**

**WEBSITE/WAN**

**No.AN/SAS/16200/Restructuring/2016**

**Dated: 06.01.2017**

**To**

All the PCsDA, including Principal IFAs  
All Controller of Defence Accounts including IFAs  
The Pr. Controller of Accounts(Fys.), Kolkata and  
All Controllers of Finance and Accounts(Fys.)  
Including Chief Internal Auditors

**Subject: Restructuring of SAS Examination System.**

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The present SAS Rules have come into force with the approval of MoD(Fin) vide their ID No.26(1)/C/2007 dated 08.03.2007. Since then nature of audit and account in the department have undergone a paradigm shift from conventional regulatory audit to propriety audit with efficient utilization of information technology resources. The introduction of IT projects like SUGAM, TULIP, DOLPHIN, AASHRAYA etc. and updating of procurement manuals have led to transformation of the working environment of our offices and also necessitated us to be more vigilant and well acquainted with upcoming changes. In today's era of Information Technology and percolation of IFA System to the lowest services formation, one of the primarily role of the department is as financial manager. Departmental candidates are promoted to the grade of Assistant Accounts Officer after passing of SAS Examination. They being a first line supervisor are primarily responsible for efficient managing of the section and forms the cutting edge of the core functions of the department.

2. Keeping in view the changing requirements of skill sets at first supervisory level as well as various changes in the department during last

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