

Most Important Circular

“हर काम देश के नाम”
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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(SAS Section)

No.AN/SAS/16102/SAS-II/2023/PROG

Dated: 20th July, 2023

To

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

Sub: Special SAS Part-II Examination in the Pre-Revised Syllabus- September 2023.**Ref: HQrs office Most Important Circular No. AN/SAS/16102/SAS-II/2023/PROG dated 15/06/2023.**

Consequent upon notification of the revised SAS Rules 2019 circulated vide HQrs office Most Important Circular No.AN/SAS/16200/Restructuring/2019 dated 22.03.2019, the SAS Examination will now be conducted on Computer Based Test. Further, as per Para 5(iii) of the ibid circular, MoD(Fin) have approved that after implementation/notification of Computer Based Test under new syllabus, if it is considered necessary at any stage, to provide any special chance to the pre-revised syllabus candidates, further SAS Part-II Examination(s) may be conducted.

2. Accordingly, it has been decided by the Competent Authority to conduct a **Special SAS Part-II Examination in the pre-revised syllabus** for candidates who have qualified the SAS Part-I Examination in the pre-revised syllabus as per under-mentioned programme:

DAY/DATE	PAPER	TIME	SUBJECT	MARKS
MONDAY 11.09.2023 (10.00 AM to 1.00 PM)	Paper-V	10.00 AM to 1.00 PM	WORKS, STORES & INTERNAL AUDIT (PRACTICAL –WITH BOOKS)	100
TUESDAY 12.09.2023 (10.00 AM to 1.00 PM)	Paper-VI	10.00 AM to 1.00 PM	WORKS, STORES & INTERNAL AUDIT (THEORY –WITHOUT BOOKS)	100
WEDNESDAY 13.09.2023 (10.00 AM to 1.00 PM)	Paper-VII	10.00 AM to 1.00 PM	FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW (THEORY–WITHOUT BOOKS)	100
THURSDAY 14.09.2023 (10.00 AM to 1.00 PM)	Paper-VIII	10.00 AM to 1.00 PM	OFFICE COMMUNICATION	150
FRIDAY 15.09.2023 (10.00 AM to 11.30 AM) (12.00 AM to 1.30 PM)	Paper-IX	10.00 AM to 11.30AM 12.00 AM to 1.30 PM	FUNDAMENTALS OF ELECTRONIC DATA PROCESSING (THEORY) AND (PRACTICAL)	100

3. 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 qualified SAS Part-I Examination held in June, 2019 but could not qualify SAS Part II Examination November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(b)	those who qualified SAS Part I Examination April 2018 but could not qualify SAS Part II Examination September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(c)	those who qualified SAS Part I Examination May 2017 but could not qualify SAS Part II Examination September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(d)	those who qualified SAS Part I Examination August 2016 but could not qualify SAS Part II Examination December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(e)	those who qualified SAS Part I Examination May 2015 but could not qualify SAS Part II Examination November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(f)	those who have qualified in SAS Part-I Examination September 2014 but could not qualify SAS Part II Examination February 2015, November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Further Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(g)	those who qualified SAS Part I Examination December 2013 but could not qualify SAS Part II Examination May 2014, February 2015, November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(h)	those who qualified SAS Part I Examination April 2013 but could not qualify SAS Part II Examination September 2013, May 2014, February 2015, November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).

(i)	those who qualified SAS Part-I Examination April 2009 but could not qualify SAS Part II Exam held in November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(j)	those candidates who passed SAS Part I Examination, November 2007, but could not qualify SAS Part II Examination in April 2008, November 2009, September 2013, May 2014, February 2015, November 2015, December 2016, September 2017, September 2018, November 2019, November 2020 & June 2022. Candidates scoring exemption marks in one or more Papers (Paper V or VI or VII or VIII or IX) shall not be required to appear in such paper(s).
(k)	Those SAS Apprentice who have passed SAS Part-I Examination (Pre-revised Syllabus) have been allowed one more mercy Chance by the Competent Authority with directions that no further attempt will be given & their services will be liable to be terminated if they failed to pass the exam in this attempt.
Note 1: No application for withdrawal would be considered since it is last and Special SAS Examination.	

4. Names of intending candidates 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 CGDA's office on the address and within the scheduled date as mentioned at Para-10 below. Exemption marks obtained, if any by the candidate should clearly be shown in the proforma.

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

- (a) Consequent upon corporatization of Factory organisation the candidates who have opted "Factory" portion in Section-II of Paper-V & Paper-VI in past examinations (prior to SAS Part-II Examination, June 2022) will have to opt other than "Factory" portion. The candidates therefore choose any one from (A) Army, (B) Air Force and (C) Navy while answering questions on Optional Section irrespective of the organization in which they are presently serving.
- (b) Keeping in the view of limited Number of candidates the examination will be conducted at Delhi Centre only.

6. As per SAS Rule 26 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 the 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 and Zero marks will be awarded.** 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. The Paper-V & VI comprises of Section-I (Common to all) and SECTION-II (Optional) viz. Sub Section (A) Army (B) Air Force and (C) Navy. As per SAS Rule 15 (vii) separate Answer books are provided to answer each section. Of late it is observed that candidates are attempting the

optional section in the Answer Book meant for compulsory section (Common to all) and vice versa. **It is brought to the notice of all the candidates that the section opted by the candidate in Paper V and VI is to be attempted in the separate Answer Books specifically provided. Non-adherence to the instructions will lead to non-evaluation of such Answer Books and zero mark will be awarded.**

7. In pursuance of guidelines notified vide Ministry of Social Justice and Empowerment, Deptt. of Disability Affairs, New Delhi F.No.34-02/2015-DD.III dated 29.08.2018 for conducting written examination for persons with Benchmark Disabilities Circulated vide HQrs Office letter No.AN/VIII/8200/2/PH/Annual dated 19.03.2019 details of the persons with benchmark disability may be intimated. Further, reference is also invited to Ministry of Social Justice and Empowerment, Deptt. of Disability Affairs, New Delhi F.No.29-6/2019-DD.III dated 10.08.2022 for conducting written examination for persons with Benchmark Disabilities Circulated vide HQrs Office letter No.AN/VIII/8200/2/PH/Annual dated 25.11.2022. In case a person with benchmark disability or specified disabilities covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of 2(r) of the said Act i.e. person having less than 40% disability having difficulty in writing and 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.
8. 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 up to 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.
9. 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.
10. Further, in terms of HQrs Office Circular No.AN/II/2151/PC-1089(N) dated 11.01.2012 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.
11. As per the provisions of DoP&T OM No. 36012/1/2020-Estt. (Res.-II) dated 17.5.2022 (para 8) regarding 'relaxation of standard of suitability' the candidates belonging to PwBD category needs to allowed relaxed standards in case of their availability. Accordingly names of candidates who belong to PwBD category may please be furnished to this office while sponsoring their names itself duly indicating the category in which they were appointed. The list of PwBD candidates may please be prepared independently after verifying the service-books of all the candidates and not only 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". It has been decided by the CGDA to lower/relax the qualifying standard for PwBD candidates appearing in the examination maximum extent of 5% in individual paper aggregate.
12. The list of candidates may be prepared centre-wise strictly according to the proforma enclosed and dispatched by name to **Shri S K Khantwal, IDAS, ACGDA(SAS) CENTRAD, Brar**

Square, Delhi Cantt latest by 10th August 2023. 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.


13. It may be brought to notice of all the candidates that this Special SAS Part-II Examination is the last examination in the pre-revised syllabus. As such it may be specifically clarified that no candidate should absent from the examination and it is in their interest to make full utilization of last special chance provided in the pre-revised syllabus. No representation in this regard is to be entertained and forwarded to HQrs Office.

14. The detailed syllabus etc. of the examination has already been issued in past from time to time and also specified in Rule 15 of SAS Rules Governing the examination for Admission to the Subordinate Accounts Service (SAS) in Defence Accounts Department which have been circulated in Annexure 'A' of the HQrs office Most Important Circular No. AN/SAS/16200/Order/Vol-X dated 12th March, 2007 as amended from time to time. 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.

15. It has been observed that the details of exemptions are not furnished in some cases causing unnecessary embarrassment to all concerned. Principal Controllers/Controllers are requested to ensure that details of last examination with year and Roll No. are furnished in the proforma (even when there is no exemption) to enable us to ensure that exemption details and the details of last examination are not omitted to be shown.


16. 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 also likely that all the 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.

17. **No separate hard copy of the circular is being dispatched. The circular may be downloaded and necessary action taken immediately for adherence to the time frame of examination.**


(S K Khantwal)
ACGDA(SAS)

Copy to:

- | | |
|---|---|
| 1. MoD (Finance), DAD Coord,
South Block New Delhi | For information please. |
| 2. Admin-IV Section | For information and necessary action. |
| 3. Admin-VIII Section | For uploading of circular on website & WAN. |
| 4. IT&S Wing | For uploading of circular on website & WAN. |


(S K Khantwal)
ACGDA(SAS)

CERTIFICATE

Ido 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.

(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 2023

PROFORMA

SPECIAL SAS PART-II EXAMINATION – SCHEDULED TO BE HELD IN MARCH/APRIL, 2023

Particulars of intending candidates recommended by the PCDA/CDA for SAS Part-II Examination

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	Details of SAS Part -I Examination		Particulars of Sub-Section (viz. (A) Army, (B) Air Force (C) Navy Section II of Paper-V & VI	Whether the candidate is willing to attempt in Hindi. If so, the Paper(s) in which he/she will take the exam in HINDI	Details of SAS Part-II Examination, April 2008 including Exemption		
											Roll No.	Year of Exam			Roll No.	Paper	Marks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Details of SAS Part-II Examination, Nov. 2009 including Exemption			Details of SAS Part-II Examination, Sept. 2013 including Exemption			Details of SAS Part-II Examination, May 2014 including Exemption			Details of SAS Part-II Examination, Feb. 2015 including Exemption			Details of SAS Part-II Examination, Nov. 2015 including Exemption			Details of SAS Part-II Examination, Dec. 2016 including Exemption			Details of SAS Part-II Examination, Sept. 2017 including Exemption			Details of SAS Part-II Examination, Sept. 2018 including Exemption			Details of SAS Part-II Examination, Nov. 2019 including Exemption		
Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks	Roll No.	Paper	Marks
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45

Details of SAS Part-II Examination, Nov. 2020 including Exemption			Details of SAS Part-II Examination, June, 2022 including Exemption			Remarks, if any
Roll No.	Paper	Marks	Roll No.	Paper	Marks	
46	47	48	49	50	51	52

Name & Signature of the Board Members

**Acceptance and Recommendations of Principal Controller/Controller
Name & Signature**