

S.A.S Part-I

**Precis & Drafting
(Without Books)**

Time Allowed: 3 Hours

Max. Marks:100

1.English

(i) Letter Writing:

Drafting of official/circular in English

Or

25 Marks

Drafting of Demi Official letters to be sent to subordinate authorities by AD/HOD regarding official/General Admn./Issues of Public Interest.

(ii) Grammar:

Active to Passive/Passive to active (Any 5 sentences out of 6) 10 Marks

Direct to Indirect/Indirect to Direct (5 out of 6) 10 Marks

Translation of English Administrative Terminology in to Hindi (10 Terms out of 12 terms) 10 Marks

Punctuations 5 Marks

Translation of sentences from Hindi to English 5 Marks

2. Hindi

(i) Precis Writing:

300 Words to be written in 100 Words.

25 Marks.

(ii) Administrative Terminology:

Translation of Hindi Administrative Terminology into English (10 terms out of 12 terms)

10 Marks

S.A.S Part-I

**Commercial Book Keeping (Elementary)
(without books)**

Time Allowed: 3 Hours

Max. Marks 100

Practical

Q.No.1(Compulsory):

Balance Sheet with 6-7 adjustments (10+2 standard)

30 Marks

QNo.2 to 4

Two questions out of three (Practical) questions from the following topics:-

Bank Reconciliation Statement/Correction of error
Depreciation Account/Cost Statement (Elementary)
Average Due Date/Account Current

(2x10)= 20 Marks

Theory

Q. No.5 to 8(Any three question out of four questions based on following topics

.Each question may be divided into sub questions)

(3x15)=45 Marks

Reasons for disagreement of Trial Balance.
Errors not disclosed by Trial Balance/Types of Cash Books
Subsidiary Books/Journal;
Importance of provisions Depreciation and Methods
Difference between Bill of Exchange and Promissory Notes

Q.No.9: Definitions (5 out of 7-8 Commercial terms)

5 Marks

S.A.S Part-I

**Civil Services Rules
(With Books)**

Practical

**Time Allowed: 3 Hours
Max. Marks: 150**

Q.No. 1: Compulsory: One question on any of the following topics: **30 Marks**
Pay Fixation (under any one rule of the followings): -

- (i) 13(2)(i) of Revised Pay Rules, 2008.
- (ii) 22/2 (1) of ACP Rules, 2008.
- (iii) 7.18 or 7.20 of CSR, Vol. II of re-employed pensioners.
- (iv) 12 of Revised Pay Rules 2008.
- (v) 4.4(c) of CSR, Vol. I, Part I
- (vi) 4.5-A of CSR, Vol. I, Part-I
- (vii) 4.11 of CSR, Vol. I, Part-I
- (viii) 4.13 of CSR, Vol. I, Part-I

Q.No. 2 to 5) Three practical questions out of four from following topics) 3x15=45Marks

- (i) Regulation of stoppage of increments (with / without cumulative effect).
- (ii) Calculation of period of qualifying service for grant of next increment..
- (iii) Calculation of subsistence allowance.
- (iv) Increase/Decrease in subsistence allowance.
- (v) Maintenance of Leave Account.
- (vi) Calculation of joining time.
- (vii) Calculation of contributions of pension and leave salary.
- (viii) Calculation of Pensionary benefits, i.e. Pension, Commutation, DCRG, Family Pension and Enhanced Family Pension.
- (ix) Calculation of interest on G.P.F. Accounts.

Theory

Q.No.6 to 11

(Five out of six questions of 15 marks(dividable into sub questions) each from the following topics. Not exceeding two questions each from CSR Vol.I,II & CSR Vol.I Part II):-

(5 x 15)=75 Marks

(C.S.R., Vol. I, Part-I)

- (i) Definitions (Any 5 out of 7) (5 x 3 = 15 marks)
- (ii) Comparison of terms (Any 3 out of 5) (3 x 5= 15 marks)
- (iii) Classes of Govt. employees exempted from producing Medical certificate of Health at the time of entry into Govt. service.
- (iv) Procedure for compulsory retirement on attaining the age of 55 of class I/II and III employees.

- (v) Pay on combination of posts/conditions for grant of Compensatory allowance.
- (vi) Conditions/circumstances under which excess/rent may be recovered/ exempted/reduced by Govt. from an employee occupying a Govt. House.
- (vii) Principle for recovery of leave salary and pension contribution in respect of Govt. employees in foreign service.
- (viii) Conditions for grant of Honoraria/fees and credit to revenue thereof
- (ix) Conditions for grant of subsistence grant/pay and allowances on reinstatement.
- (x) Conditions regulating various kinds of leave.
- (xi) Overstayal and extension of joining time/Pay and allowances during joining time.

(C.S.R., Vol. II)

- (xii) Conditions for grant of pension and procedure for reduction/withdrawal/ withholding of pension.
- (xii) Qualifying service/non-qualifying service for the purpose of pension.
- (xiv) Kinds of pension.
- (xv) Compassionate allowance/retirement gratuity/death gratuity/family pension/ enhanced family pension/additional pension.
- (xvi) Definition of family for the purpose of Family Pension/GPF and DCRG.
- (xvii) Commercial employment/General principles governing conditions for fixation of pay on re-employment of pensioners.

(C.S.R., Vol. I, Part-II)

- (xviii) Various authorities competent to sanction leave (Appendix 12)
- (xix) Casual Leave and Quarantine leave (Appendix 17).
- (xx) Study Leave Rules (Appendix 20).
- (xxi) Govt. Conduct Rules (Appendix 23)
- (xxii) Punishment and Appeal Rules (Appendix 24)

S.A.S Part-I

AUDIT AND ACCOUNTS (WITH BOOKS)

**Time Allowed: 3 Hours
Max. Marks: 150**

Practical

Q.No. 1: (Compulsory)

4[parts] x 10 = **40 marks**

- (i) Preparation of a pay bill.
- (ii) Classification of charges and deductions shown in the pay bill and recording of Pay Order by Treasury Officer.
- (iii) Calculation of annual salary income for the purpose of T.D.S.
- (iv) Calculation of income tax after allowing exemptions/deductions under various section of I.T.

Q.No. 2: (Compulsory)

15 Marks

Determination of amount of loan/advance as per eligibility of the employee

or

Calculation of interest on loan/advance account and classification thereof.

or

Practical classification of Settlement /Adjustment of accounts between State and Central Govt.

Q.No. 3: (Compulsory)

20 marks

Classification of Heads/Sub-major Heads upto Minor Head of Receipt/
Expenditure Heads of Government Accounts. (10 out of 12 classifications)
(at least 2 classification each from revenue account, capital account, loan and
suspense, debt heads)

Theory

Q. No. 4 to 10

(Five out of seven questions of 15 marks (dividable into sub questions) each from the following topics. Not exceeding three questions each from G.A.R. 1990, An Introduction to Indian Govt. Audit & Accounts and P.F.R., Vol.I)

15 x 5 = 75 Marks

(An Introduction to Indian Govt. Audit & Accounts)

- (i) Principles of audit of expenditure/sanction/against regularity and propriety/audit of inventory.
- (ii) Difference between commercial and Govt. audit.
- (iii) Importance/spirit/scope of Govt. audit.
- (iv) Resource operations/ ways and means.
- (v) Duties and functions of central audit.

(Govt. Accounting Rules, 1990)

- (vi) Structure/form/division of Govt. Accounts.
- (vii) Criteria for determining expenditure to be classified as Capital or Revenue expenditure
- (viii) Classification of recoveries of overpayments/expenditure on works or capital accounts.
- (ix) Inter Department adjustment
- (x) Classification of losses
- (xi) Incidence of pay, pension, leave salary of persons transferred to other Department/ Govt. /foreign service.

(P.F.R. Vol. I)

- (xii) Principles relating to expenditure
- (xiii) Handling and maintenance of cash account
- (xiv) Regulation of claims against govt. regarding pay, arrear, allowance etc.
- (xv) Responsibility for losses and reporting procedure thereof.
- (xvi) Misc. comments on handling cash, cheques, vouchers recovery from GPF account, signing of sanctions, APRs. Financial propriety.
- (xvii) Procedure to implement orders of attachment of pay and allowances and pension orders.
- (xviii) Procedure for transfer of charge
- (xix) Procedure for payment of arrears of pay/pension/allowances to legal heirs of deceased employee/ pensioner.
- (xx) Procedure for correction of Date of birth
- (xxi) Disbursement of money drawn on bills/disposal of undisbursed amounts.
- (xxii) Contingencies; responsibilities of Govt. officers.
- (xxiii) Conditions for sanctioning GIA to local bodies/institutions and checking the applications thereof.
- (xxiv) Loans and advances to Govt. servants. Conditions of eligibility, recovery, penalty on defaults, adjustment of advance of pay and T.A. in accounts of foreign/ Govt. employer.
- (xxv) Procedure for obtaining funds not provided in the budget/inevitable expenses.

S.A.S Part-I

**LOCAL RULES & PUBLIC WORKS ACCOUNTS
(WITH BOOKS)**

**Time allowed: 3 hours
Max. marks: 100**

Practical

Q.No. 1 (Compulsory) **20 marks**
Writing of Cash Book and working out the opening and closing balance and verification of cash on closing of cash book (Ten entries on each side)

Q.No. 2 (Compulsory) **20 marks**
Preparation of Contractor Bill/Works Ledger/Contractor Ledger

Q.No. 3 (Compulsory) **10 marks**
Preparation of T.A. Bill (10 days)

Theory

Q.No. 4 to 10

(Five out of seven questions (dividable into sub questions) 10 marks each from following topics At least one question from CSR., Vol. III) (5 x 10) = **50 marks**

(D.F.R./Account Code, Vol. III/P.W.D. Code)

- (i) Definitions (Account Code Vol. III/ CSR, Vol. III/D.F.R.) (five out of six) 5 x 2= 10 marks
- (ii) Relation with Treasuries of Divisional Officer and mode of drawal of money and preparation of initial account of receipt and payments.
- (iii) Primary and principle records on which accounts of sub-divisional/divisional officer are based.
- (iv) Importance of accurate recording of M.B., types of MB and purpose thereof.
- (v) Function and duties of Divisional Accountant
- (vi) Procedure for Stock taking, issues, sales, transfer and settlement of stock suspense account
- (vii) Transfer Entry Orders; records, purpose
- (viii) Preparation, examination and payments of Bills pertaining to Works and Supplies.
- (ix) Material: at site, issue to contractor, disposal, return of surplus materials at site.
- (x) Charges debitable to works.
- (xi) Work abstract; work in progress
- (xii) Closing of Account and rectification of errors before and after closing of accounts.

(C.S.R., Vol. III)

- (xiii) Duties and responsibilities of Controlling Officer related to T.A. Bills.
- (xiv) Types of T.A. and conditions for grant thereof for various purposes.

S.A.S Part-II

**BUDGET & TREASURY RULES
(WITH BOOKS)**

**Time allowed: 3 Hours
Max. marks: 150**

Practical

Q.No. 1: (Compulsory)

Preparation of Excess and Surrender statement (B.M.-32) consisting of 15 primary units of appropriation/object codes) **15 Marks**

Q.No. 2: (Compulsory)

- (a) Preparation of budget estimate (B.M.2) of Revenue/Capital expenditure under different sub-heads/Detailed Head/Object Codes falling under One Major/Sub-major/Minor Head. (Maximum 10 object codes/PUA) **20 Marks**
(b) Preparation of Explanatory Memo of the above budget estimates. **10 Marks**

Q.No. 3 (Compulsory)

Preparation of Reappropriation Statement between different Heads/grants falling under Non-Plan/Plan, Charged/Voted appropriation on the basis of Revised Estimates/Supplementary appropriation. (Max. 20 object codes) **30 Marks**

THEORY

Q.No. 4 to 8 (Five out of seven questions (divided into sub questions) (5x15)=**75 Marks** from the following topics: -

BUDGET MANUAL (only three questions)

- (i) Components of Annual Financial Statement.
- (ii) Importance of Revised Estimates and purpose thereof.
- (iii) (a) Difference between Estimate of Ordinary Expenditure and New Expenditure.
- (iv) Importance of the accuracy of the budget estimates.
- (v) Procedure for preparation of SNE at the primary levels and scrutiny thereof at the level of Council of Ministers.
- (vi) Disposal of the consolidated demands by the Legislative Assembly with reference to articles of the Indian Constitution.
- (vii) Responsibilities of Head of Department regarding watch over progress of appropriation.
- (viii) Due date of submission of Excess and Surrender? Form Used? Purpose it serves?
- (ix) Procedure for obtaining funds not provided for, additional grants, re-grants, reappropriation and procedure for meeting unforeseen expenditure.

- (x) Difference between Finance Accounts and Appropriation Account responsibility for preparation thereof.

- (xi) Constitution, functions and duties of P.A.C.
- (xii) Constitution, functions and duties of Committee on Estimates.
- (xiii) Various Reserve Funds, their sources and purpose of maintaining thereof.

Treasury Rules/S.T.R. (three questions)

- (xiv) General system of control over Treasury.
- (xv) Receipt of Money and grant of receipt thereof.
- (xvi) Procedure for deposit of money/revenue in Treasuries.
- (xvii) Custody of Govt. Money in Govt. offices.
- (xviii) Procedure of drawing money from Treasury.
- (xix) Presentation and preparation of bills at Treasury.
- (xx) Limitation on the powers of Treasury Officer to make payments.
- (xxi) Place of payment for claims/pensions.
- (xxii) Rules regarding preparation of L.P.C.
- (xxiii) Payments in circumstances of urgency
- (xxiv) Responsibility of a Govt. servant in respect of funds supplied to him for expenditure.

P.F.R., Volume-II (At least one question)

- (xxv) Destruction of records (Appendix 6)
- (xxvi) Distribution, custody, sale and disposal of stamps (Appendix 9)

S.A.S Part-II

Company law & Allied Acts (with Bare Acts)

Time Allowed: 3 hours
Max. marks: 150

(Six questions out of seven questions (divided into sub-questions) to test elementary knowledge of the regulation of various sections of the following Acts. One question from each of the following Act carrying equal marks)

- (i) Indian Companies Act, 1956 (with reference to borrowing powers, powers of Directors, Accounts & Audit returns)
- (ii) Indian Contract Act.
- (iii) Payment of Gratuity Act.
- (iv) Payment of Wages Act
- (v) Minimum Wages Act
- (vi) Workmen Compensation Act
- (vii) E.P.F. Act.

S.A.S Part-II

Cost Accounts & Financial Management
(Without Books)

Time Allowed: 3 Hours
Max. Marks: 150

Practical

- Q.No. 1 (Compulsory)**
Cash Flow Statement **30 Marks**
- Q.No. 2:**
Preparation of (any one of the following) statement: **20 Marks**
Cost Sheet
Contract Costing
Job Costing
Or
Batch processing
- Q.No. 3 :** Reconciliation between Cost Accounts and Financial Accounts **15 Marks**
Or
Inventory Statement (FIFO or LIFO Method)
- Q.No. 4:** Fixing of Inventory Levels: - **10 Marks**
(EOQ/Economic batch size)
OR
Preparation of Depreciation Account
OR
Calculation of Working Capital.

THEORY

5 X 15 = 75 Marks

- Q.No. 5 to 11:** Five out of seven questions (dividable into sub-questions) from following topics: -
- (i) Element of Cost Material, Over-head expenses and their control.
 - (ii) Methods of costing job (including batch processing)
 - (iii) Function and importance of Financial Management
 - (iv) Techniques of sales budgeting
 - (v) Management of Working Capital
 - (vi) Arrangement of finances
 - (vii) Inventory Control
 - (viii) Cash Flow Statements

S.A.S Part-II

**Advanced Accountancy
(without books)**

Time Allowed: 3 Hours
Max. Marks: 150

Practical

Q.No. 1: (Compulsory) **40 Marks**
Preparation of Final Accounts (B.Com. Level) of Joint Stock Company or a
Govt. Company.

Q.No. 2: (Compulsory) **15 Marks**
Hire Purchase Account (B.Com. Level)

Q.No. 3: (Compulsory) **20 Marks**
Branch/Departmental Account

Theory

Q.No. 4 to 10 **(5x15)=75 Marks**

5 questions out of 7 (dividable into sub questions) related to following topics:

- (i) Accounting.
- (ii) Accounts Statement; Account Books
- (iii) Depreciation
- (iv) Sinking Fund/Reserve Funds
- (v) Bill of Exchange, Promissory Notes
- (vi) Account Current, Average Due date
- (vii) Self balancing Ledger
- (viii) Manufacturing and Working Accounts
- (ix) Double Account System
- (x) Terminology related to Advanced Accountancy.