

Syllabus of SAS/SRAS Part-I and Part-II Examination

1. Introduction and Background: The Office of the Comptroller and Auditor General (OCAG) of Bangladesh conducts SAS/SRAS Part I and Part II examination under a defined syllabus every year to select qualified Superintendents for Bangladesh Audit and Accounts Department from among the Auditors/Junior Auditors working for the OCAG, Controller General of Accounts (CGA); Controller General Defence Finance (CGDF); Additional Director General (Finance), Bangladesh Railway and different Audit Directorates including the Financial Management Academy (FIMA). This examination is conducted to open up opportunities for them to move to the higher position in the hierarchy of the Department and strengthen the base of professionally qualified staff to render better services to the stakeholders. SAS/SRAS examination inherits its legacy from the Audit and Accounts Department of colonial administration in this sub-continent. However, the syllabus for conducting the examination passed through many revisions to suit the changed context.

2. Existing syllabus and its features: The existing syllabus for conducting the SAS/SRAS Part I and II examinations has been in use since 2004 comprising 12(twelve) papers on a total of 1200 marks. Part I examination comprises of 6 (six) papers of which 4 (four) papers are compulsory and 2 (two) papers are optional. Part II examination comprises of 6(six) papers with 100 marks for each paper. Of them, 2(two) papers are compulsory and the remaining 4(four) are optional

3. Rationale for Revising the Syllabus: Since the introduction of the existing syllabus in 2004 a considerable time has elapsed and, in the meanwhile, the entire landscape of public financial management has changed with introduction of information technology and other attendant reforms. In addition, the introduction of CAG's Governance Framework has also brought about discernible changes in the audit methodology. All these changes necessitate a revision in the existing syllabus to make it consistent with the changed realities on the ground.

4. Features of the Revised Syllabus: In the revised syllabus, the examinees will be asked to take 6(six) papers in Part I and 4(four) papers in Part II examination. Each paper will carry 100 marks. The following new subjects have been introduced in the revised syllabus to test the knowledge of the examinees in these important areas:

- Office Management
- CAG's Governance Framework: Legal and Operational
- Communication and Basic IT skills

Under the revised syllabus, all papers in both Part I and Part II examinations are compulsory. However, for the 4th paper of Part II examination, there will be 4(four) options: Civil/Defence/Railway/PT&T (Postal). The examinees will be asked to choose one from these options.

N.B: Instructions to the Question setters will be issued from Examination and Inspection Section of OCAG separately.



OUTLINE

SAS /SRAS PART – I	
PAPER-ONE	OFFICE MANAGEMENT
PAPER – TWO	SERVICE ACTS, RULES AND REGULATIONS (THEORY)
PAPER- THREE	SERVICE ACTS, RULES AND REGULATIONS (PRACTICAL)
PAPER – FOUR	COMMUNICATION AND BASIC IT SKILLS
PAPER – FIVE	FINANCIAL ACTS, RULES AND REGULATIONS
PAPER – SIX	PUBLIC SECTOR AUDITING AND CAG’S GOVERNANCE FRAMEWORK: LEGAL

SAS/SRAS PART – II	
PAPER-ONE	GENERAL OUTLINE AND PREPARATION OF GOVERNMENT ACCOUNTS
PAPER – TWO	FUNDAMENTALS OF FINANCIAL ACCOUNTING
PAPER –THREE	CAG’S GOVERNANCE FRAMEWORK: OPERATIONAL
PAPER – FOUR	FINANCIAL RULES FOR CIVIL, DEFENSE, RAILWAY AND PT&T (Postal) (a) FINANCIAL RULES- CIVIL (WITH BOOK) OR (b) FINANCIAL RULES- DEFENSE (WITH BOOK) OR (c) FINANCIAL RULES- PT&T (Postal) (WITH BOOK) OR (d) FINANCIAL RULES-RAILWAY (WITH BOOK)



Syllabus of SAS/SRAS Part-I Examination

PAPER-1

OFFICE MANAGEMENT

Total marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Contents

1. Office procedure and communication

- 1) File Management (From file opening to closing)
- 2) Receiving Letter, Recording, Disposal and Issue of Letters
- 3) File and Record indexing and preservation
- 4) Referencing and File movement
- 5) Digital Filing
- 6) Attendance registers and its effective use
- 7) Classification and destruction of records.

2. Disposal of official letters

- 1) Noting and putting up of file
- 2) Drafting Letters
- 3) Type of Letters and their uses
- 4) Writing of Agenda and Minute of Meeting
- 5) Writing of Inspection Report and Inquiry report

Suggested Readings

- Secretariat Instructions, 2014 and relevant government orders



PAPER-2

SERVICE ACTS, RULES AND REGULATIONS (THEORY)

Total Marks: 100

Time: 3 hours

Questions will be divided into two groups: Group 'A' and 'B'. There will be 6 questions in Group-A and 2 questions in Group-B. Examinees will be asked to answer 4 questions from Group 'A' and 1 question from Group 'B'.

Contents

Group –A

1. The Services of Bangladesh

- a. Appointment and Conditions of service
- b. Tenure of Office
- c. Dismissal/Removal etc. from service
- d. Reorganisation of service

2. General Conditions of Service

- a. Appointment, Promotion, Transfer and Joining Time.
- b. Deputation, Lien, Foreign Service
- c. Conduct of Government Servants
- d. Discipline, Appeals, Review, Revisions and Removal
- e. Punctual Attendance
- f. Leave
- g. Retirement, Pension and Gratuity

3. Pay and Allowances

- a. Pay Structures (Civil)
- b. Pay Fixation (Civil)
- c. Regular and Other Allowances
- d. Traveling Allowance/ Daily Allowance Local and Foreign (Civil)

4. Provident fund, Benevolent fund, and Group Insurance

- a. General Provident Fund (Civil)
- b. Contributory Provident Fund (CPF)
- c. Welfare Board and Benefit of Benevolent fund, Group Insurance

Group-B

1. Defense Service Provident Fund (DSPF) and Officer's Provident (DSOP) Fund
2. Pay Structures (Defense)
3. Pay Fixation (Defense)
4. Regular and Other Allowances (Defense and Railway)
5. Travelling allowance and Daily allowance, Local and Foreign (Defense and Railway)
6. Leave (Defense and Railway)
7. Pension for Defense Services

Suggested Readings

- Government Service Act, 2018
- Government Servants (Conduct) Rules, 1979
- Government Servants (Discipline and Appeal) Rules, 2018
- Government Servant (Punctual and Attendance) Rules, 2019
- General Provident Fund Rules, 1979
- বাংলাদেশ কর্মচারী কল্যাণ বোর্ড আইন, ২০০৪ এবং বিধিমালা, ২০০৬
- Bangladesh Service Rules, Part-1 and Part-2
- Fundamental Rules (FR) and Supplementary Rules (SR)
- Railway Establishment code Vol-1 and 2
- Efficiency and Discipline (E & D) Rules 1961 (For Railway)
- Joint Service Instruction (JSI)
- Defense Service Provident Fund (DSPF) Rules
- Compendium of military pension
- Passage Regulations- Army
- Prescribed Leave Rules, 1959
- National Pay Scale Orders
- Pension Simplification Order, 2020



PAPER-3

SERVICE ACTS, RULES AND REGULATIONS (PRACTICAL - WITH BOOKS)

Total Marks: 100

Time: 3 hours

Questions will be divided into two groups: Group 'A' and 'B'. There will be 6 questions in Group-A and 2 questions in Group-B. Examinees will be asked to answer 4 questions from Group 'A' and 1 question from Group-'B'.

Group –A

2. The Services of Bangladesh

- a. Appointment and Conditions of service
- b. Tenure of Office
- c. Dismissal/Removal etc. from service
- d. Reorganization of service

5. General Conditions of Service

- a. Appointment, Promotion, Transfer and joining time.
- b. Deputation, Lien, Foreign Service,
- c. Conduct of Government Servants
- d. Discipline, Appeals, Review, Revisions and Removal
- e. Punctual Attendance
- f. Leave
- g. Retirement, Pension and Gratuity

6. Pay and Allowances

- a. Pay Structures (Civil)
- b. Pay Fixation (Civil)
- c. Regular and Other Allowances
- d. Travelling Allowance: Local and Foreign (Civil)

7. Provident fund, Benevolent fund, and Group Insurance

- a. General Provident Fund (Civil)
- b. Contributory Provident Fund (CPF)
- c. Welfare Board and Benefit of Benevolent fund, Group Insurance

Group-B

1. Defense Service Provident Fund (DSPF) and Officer's Provident (DSOP) Fund
2. Pay Structures (Defense)
3. Pay Fixation (Defense)
4. Regular and Other Allowances (Defense and Railway)
5. Travelling Allowance Local and Foreign (Defense and Railway)
6. Leave (Defense and Railway)
7. Pension for Defense Services

Suggested Readings

- Government Service Act, 2018
- Government Servants (Conduct) Rules, 1979
- Government Servants (Discipline and Appeal) Rules, 2018
- Government Servant (Punctual and Attendance) Rules, 2019
- General Provident Fund Rules, 1979
- বাংলাদেশ কর্মচারী কল্যাণ বোর্ড আইন, ২০০৪ এবং বিধিমালা, ২০০৬
- Bangladesh Service Rules, Part-1 and Part-2
- Fundamental Rules (FR) and Supplementary Rules (SR)
- Railway Establishment code Vol-1 and 2
- Efficiency and Discipline (E & D) Rules 1961 (For Railway)
- Joint Service Instruction (JSI).
- Defense Service Provident Fund (DSPF) Rules
- Compendium of military pension
- Passage Regulations- Army
- Prescribed Leave Rules, 1959
- National Pay Scale Orders
- Pension Simplification Order, 2020



PAPER-4

COMMUNICATION AND BASIC IT SKILLS

Total Marks: 100

Time: 3 hours

Questions will be divided into two groups: Group 'A' and 'B'. There will be 4 questions in each group. Examinees will be asked to answer 2 questions from each group.

Group A (50) (Pass Marks-20)

1. Communicative Language Skills (Bangla and English)

- 1) Précis and Paragraph writing in Bangla
- 2) Communicative English (Paragraph Writing)

Group B (50) (Pass Marks-20)

2. Information and Communication Technology

- 1) Introduction to ICT and its brief architecture
- 2) Computer Software
- 3) Operating Systems
- 4) Storage Media

3. Advanced features of office tool

- 1) Microsoft Word and Applications
- 2) Word Processor for documentation purposes,
- 3) Microsoft Excel – Spread Sheet and Data Analysis

4. Effective use of Internet

- 1) Internet and its usage
- 2) E-mailing, File attachment and Scanning
- 3) Web Browsing
- 4) World Wide Web (WWW)

Suggested Readings

- Secretariat Instructions, 2014 and other government orders
- Promito Bangla of Bangla Academy
- Sarkari Kaje Baboharik Bangla- Bangla Academy
- Sarkari Kaje Baboharik Bangla- MoPA
- জাতীয় শিক্ষাক্রম ও পাঠ্যপুস্তক বোর্ড (এনসিটিবি) কর্তৃক প্রণীত উচ্চ মাধ্যমিক শ্রেণির তথ্য প্রযুক্তি বিষয়ক পাঠ্যপুস্তক



PAPER -5

FINANCIAL ACTS, RULES AND REGULATIONS

Total Marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Contents

1. Functions of Principal Accounting Officer (PAO) & Chief Accounts and Finance Officer (CAFO)
2. Financial Misconduct
3. Standards of Financial Propriety
4. Responsibilities of Controlling Officer, Drawing and Disbursement Officer (DDO) and Head of the Department
5. Contracts
6. Write Off of Losses
7. Communication of Sanctions, Lapse of Sanction
8. Payment of Revenues of the Government into the Government Account
9. Withdrawal of Money from the Government Account
10. Direct Appropriation of Departmental Receipts for Departmental Expenditure
11. Delegation of Financial Power
12. Fund Release Procedures
13. Important Aspects of Public Procurement Act and Rules thereunder (Procurement Plan, Procurement Methods, Procurement Process, Formation and Functions of Various Committees, STDs, NOA Approval, Contract Management and Documentation)

Suggested Readings

1. Public Moneys and Budget Management Act, 2009
2. General Financial Rules
3. Treasury Rules and Subsidiary Rules made thereunder
4. Public Procurement Act, 2006 and Rules-2008
5. Delegation of Financial Powers Orders
6. উন্নয়ন প্রকল্পসমূহের অর্থ অবমুক্তি ও ব্যবহার নির্দেশিকা (সর্বশেষ জারিকৃত নির্দেশিকা)



PAPER-6

PUBLIC SECTOR AUDITING AND CAG'S GOVERNANCE FRAMEWORK (LEGAL)

Total Marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Contents

1. Public Sector Auditing-
 - a) Purpose of Audit
 - b) Pre-Audit and Post-Audit
 - c) Internal Audit and External Audit
 - d) Compliance Audit, Financial Audit and Performance Audit
 - e) Independence of Supreme Audit Institution (SAI)
 - f) Relationship of SAI with Parliament, Government and Other stakeholders
2. Legislative and Financial Procedure: Articles 80-92 of Constitution of Bangladesh
3. Appointment, Duties and Functions of Comptroller & Auditor General: Articles 127-132
4. Comptroller And Auditor General (Additional Functions) Act, 1974
5. Power, Duties and Function of Auditors
6. General Principles of Audit Approach
7. Reporting Results of Audit

Suggested Readings

1. Constitution of Bangladesh
2. Comptroller And Auditor General (Additional Functions) Act, 1974
3. Audit Code
4. INTOSAI-P1 (www.intosai.org)
5. INTOSAI Framework of Professional Pronouncements (IFPP)



Syllabus of SAS/SRAS Part-II Examination

PAPER-1

GENERAL OUTLINE AND PREPARATION OF GOVERNMENT ACCOUNTS

Total Marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Contents

1. Principles of Government Accounting

- i) Introduction, Background, Constitutional and Legal framework, and objectives
- ii) Basis of Government Accounting
 - Cash basis of accounting
 - Accrual accounting
 - Comparison between Cash based Accounting and Accrual based system of Accounts

2. Structure and form of Government Accounts, Consolidated fund, Public Account of the Republic

3. Accounting Arrangements

- i) Civil Accounts (excluding Departmental Accounts)
- ii) Departmental Accounts (PWD, R &H, PHED, Forest, Postal, Foreign Missions)
 - Maintenance of cash, stores and accounts of Divisional Offices.
 - Maintenance of Initial and Subsidiary Accounts

4. Budget and Accounting Classification System (BACS):

- a. Background and Objectives,
- b. Conceptual Framework, Features and dimensions,
- c. Structure and Segments of New Classification System

5. Integrated Budget and Accounting System (iBAS++) as an IFMIS

- 1) Scope and Features of iBAS++,
- 2) Modules of iBAS++ and their functionalities
 - a. Budget Preparation Module
 - b. Budget Execution Module
 - c. Accounting Module
 - d. General Ledger



6. Compilation of Government Accounts

- 1) Preparation of Monthly Accounts
 - a. Compilation and preparation of monthly Civil Accounts
 - b. Compilation of Defense Accounts
 - c. Compilation of Railway Accounts
- 2) Accounts of the Government
 - a. Appropriation Accounts and Finance Accounts

Suggested Readings

- Account Code Volume I to IV
- Budget and Accounting Classification System (BACS) Manual and Annex, Published by Finance Division
- iBAS++ User Manual (Civil, Railway and DFD)
- Pay Fixation Rules/Online Guideline (Civil, Judicial, Railway, CGDF, BGB)
- Bangladesh Railway Code for Accounts Department (Part-I and II)
- Relevant Documents published by OCAG, Finance Division and CGA.



PAPER 2

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Total Marks: 100

Time: 3 hours

There will be 8 questions together with a compulsory question on Final Accounts carrying 28 marks. Examinees will be asked to attempt 4 questions from the remaining questions which will carry equal marks.

Contents

Definition of Accounting, Process of accounting (Identification, Recording and Communicating), Users of accounting

1. Introduction to Accounting and Reporting Standards (IAS, US-GAAP, IFRS, IASB, FASB, IPSAS)
2. Rules for debit and credit, Single Entry & Double entry system, accounting equation (Analysis of transaction in accounting equation)
3. Accounting Cycle; Recording-Journal, Classifying-Ledger, Summarizing-Trial balance
4. Adjusting the Accounts (Basis of accounting: Cash basis, accrual basis, Reasons of adjustment, different types of adjustment: accruals & deferrals, Depreciation: Definition, types of depreciation, methods of depreciation calculation)
5. Cashbook (Definition, Types of Cashbooks: Single & double column cash book, petty cash, advantage of Cash book & Cash book preparation)
6. Bank Reconciliation Statement (Definition, Purpose & Preparation)
7. Financial Statements of Sole Tradership (Income Statement, Balance Sheet,) and their preparation

Suggested Readings

- জাতীয় বিশ্ববিদ্যালয় কর্তৃক স্নাতক শ্রেণির জন্য স্বীকৃত হিসাববিজ্ঞান বিষয়ক পুস্তকসমূহ



PAPER-3

CAG'S GOVERNANCE FRAMEWORK (OPERATIONAL)

Total Marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Contents

1. Foundation of Government Audit in Bangladesh
2. Elements of Public Sector Audit
3. Types of Audit, Engagement and Assurance
4. Ethics, Independence and Objectivity
5. Quality control, Professional Judgement, Due Care and Professional Scepticism
6. Audit Risk and Materiality
7. Audit Team Management and Skills
8. Understanding the Entity, Risk Assessment and Problem Analysis, Risk of Fraud
9. Subject Matter, Authorities and Audit Criteria
10. Audit Strategy, Audit Plan and Audit Design Matrix (ADM)
11. Audit Procedures and Response to Assessed Risks
12. Audit Evidence and Techniques of Gathering Audit evidence
13. Audit Opinion on Financial Statements
14. Audit of Works, Procurement, Cash, Revenue, Stores & Stocks
15. Audit Documentation, Communication, Reporting and Follow-up
16. The OCAE Ethical Value and Ethics Control System
17. Quality Control System: Elements of QCS

Suggested Readings

1. Government Auditing Standards of Bangladesh
2. Code of Ethics.
3. Quality Control system in OCAE
4. Audit Guidelines on Compliance Audit, Performance Audit and Financial Audit
5. Audit related Instructions from OCAE.
6. Audit Manuals



PAPER-4

FINANCIAL RULES FOR CIVIL, DEFENSE, RAILWAY AND P, T&T (POSTAL) (With Books)

Total Marks: 100

Time: 3 hours

Examinees will be asked to attempt 5 questions out of 8. Each question will carry equal marks.

Examinees will be asked to solve problems/Case studies etc. in the light of stipulations made in relevant financial rules and regulations.

1. Financial Rules (Civil)

(100)

Contents

1. Responsibilities of PAO, CAFO, Controlling Officer, Drawing and Disbursement Officer (DDO) and Head of the Department
2. Contracts
3. Write Off of Losses
4. Communication of Sanctions, Lapse of Sanction
5. Payment of Revenues of the Government into the Government Account
6. Withdrawal of Money from the Government Account
7. Direct Appropriation of Departmental Receipts for Departmental Expenditure
8. Delegation of Financial Power
9. Fund Release Procedures
10. Important Aspects of Public Procurement Act and Rules thereunder (Procurement Plan, Procurement Methods, Procurement Process, Formation and Functions of Various Committees, STDs, NOA Approval, Contract Management and Documentation)
11. Preparation of Final Bills of Contractors
12. IT/VAT Calculations

Suggested Readings

- Public Money and Budget Management Act, 2009
- General Financial Rules
- Treasury Rules and Subsidiary Rules made thereunder
- Central Public Works Accounts code with Appendices
- Central Public Works Departmental Code
- Accounts Code, Vol- I-IV
- Public Procurement Act 2006 and Public Procurement Rules 2008
- Income Tax Ordinance, Part-I, 1984
- Customs Act-1969 with up-to-date Amendment.
- Value Added Tax (VAT) Act, 2012 with Up-to-date amendments



Or

2. Financial Rules (Defense)

(100)

Contents

1. Pay Elements
2. Allowances (Regimental)
3. Traveling Allowance Rules for Defense Forces
4. Leave Rule
5. Pension
6. Defense Purchase Procedure & Systems
7. Defense Purchase Contract
8. Purchase of Stores
9. Special Purchase

Suggested Reading

- Military Audit code
- Military Accounts code
- Handbook on Local Audit (Army, Navy, Air force and MES)
- Relevant Joint Services Instructions (JSI)
- Leave Rule
- Compendium Pension
- Defense Purchase 35
- Office manuals and Handbook
- Military Engineering Services (MES) Regulations
- PPA 2006, PPR 2008

Or

3. Financial Rules (Railway)

100

Contents

1. General Expenditure and Construction Accounts (Railway)
2. Traffic Accounts, Station Accounts, Traffic Books and Traffic Statistics (Railway)
3. Workshop and Stores Accounts
4. Compilation of Railway Accounts
5. Annual Accounts and Return

Suggested readings

i) General Expenditure & Construction Accounts (Railway)

- Railway Engineering Code (Chapter-IX to XII, XIV, XVII to XXI)
- Railway General Code (VOL-I, Chapter-III to IX, XII).
- Railway General Code (VOL-II, Appendices-II, III).
- Railway Expenditure Manual.
- Book's manual (Railway).
- Schedule of Power of Various Railway Authorities [as per Delegation of Financial Power (Revenue & Developments)].
- PPA-2006, PPR- 2008.
- Procurement Audit manual.
- e-GP (Electronic Government Procurement).

ii) Traffic Accounts, Station Accounts Traffic Book and Traffic Statistics (Railway)

- Railway Traffic (Commercial) Code.
- Government Railway Code for Accounts Department -Part-I, Chapter-IX & X.
- Government Railway Code for Accounts Department, Part-II
- Railway General Code Part-I, Chapter XIV & XVII
- Railway General Code, Vol-II, Appendix-I
- Coaching & Goods Tariff.
- Railway Statistics
- Schedule of Powers of Various Railway Authority

iii) Workshop and Store Accounts

- Workshop Accounts Manual
- Government Railway Code for The Mechanical Department
- Government Railway Code for The Stores Department
- Stock Verification Manual



Or

4. Financial Rules (PT&T) (Postal)

(100)

Contents

1. Allocation of Expenditure between Capital and Renewals Reserve fund
2. Accounting System of Postal Office/Postal Accounts, Cash Accounts, Cash balance
3. Appropriation Accounts of Postal Department
4. Postal Savings bank and Savings Certificates
5. Money Order, e-Money Order, Postal Order
6. Value-Payable Post (VPP) and Parcel Service
7. Postal Life Insurance (PLI)
8. Digital Financial Services (Including EMTS, Mobile Financial Services, EFT etc.)
9. Supply of Funds and Other Remittance Transactions (LC, SLC, Cheque Remittance to Treasury, Drawing from Treasury, Receipt etc.)

Suggested Readings

- Post & Telegraphs initial code-Vol-1 (Chapter-3,4,5,6,7,8,15,16)
- Post & Telegraphs initial code-Vol-2, 2nd Edition (provisional Issue)
- Accounts Code (Volume-4)
- The Postal Office Act, 1898
- Postal Payment Services Manual
- Post & Telegraphs Manual-Vol-6 (Chapter-1,2,3,4,5,6,7,8,15,16)
- Post & Telegraphs Manual-Vol-10
- Post & Telegraphs Manual-Vol-2, (Chapter-9)
- The Post office Savings Bank Rules
- The Government Savings Bank act, 1873
- Sanchayapatra Rules, 1977 (Amend up to 2015)
- Post office Insurance fund rule (POIF) (Corrected up to July 1972)
- Postal life insurance manual 2nd edition 1963
- Post & Telegraph Audit Code (Vol-2 Chapter-1)