



**OFFICE OF THE ACCOUNTANT GENERAL
(A&E), PUNJAB, SECTOR-17 E,
CHANDIGARH - 160017**

No. Admn III/SAS Training/2022-23/295

Dated: 21.03.2023

OFFICE ORDER

The Competent Authority vide orders dated 20.03.2023 has nominated the following candidates for attending the preparatory training of SAS (Civil Accounts) and SAS (Civil Audit) Examination-I & II of 2023, commencing with effect from 21.03.2023 to 13.04.2023 online through Google Meet App as per schedule attached:-

Sr. No.	Name of Official	Designation	Section	Stream	Exam
1	Sh. Neeraj	Accountant	EDP-VLC	Civil Accounts	Exam-I
2	Sh. Amandeep	Sr. Acctt	Admn-I	Civil Accounts	Exam-I
3	Sh. Ashok Kumar	Acctt	TIH	Civil Accounts	Exam-I
4	Sh. Pankaj Ranjan	DEO Grade B	PRC-5	Civil Accounts	Exam-I
5	Sh. Jitender Kumar	DEO Grade A	PRC-5	Civil Accounts	Exam-I
6	Sh. Vickey Yadav	Accountant	PAO-EDP	Civil Audit	Exam-I
7	Sh. Bhim Singh	DEO Grade B	AC-UT	Civil Accounts	Exam-I
8	Smt. Deepika	Accountant	Pen-13	Civil Audit	Exam-I
9	Sh. Parteek Minocha	DA	---	Civil Audit	Exam-II
10	Sh. Manoj Bansal	DAO-II	---	Civil Accounts	Exam-I
11	Sh. Saurabh Sharma	DA	---	Civil Accounts	Exam-II
12	Ms. Pinky	DA	---	Civil Accounts	Exam-II

Note: - 1. Training will be held online through the *Google Meet Application* and the timings will be as per the schedule.

2. If any candidate does not attend the training properly, he/she will not be allowed to appear in SAS Examination-I or II of 2023 as the training is mandatory as per HQrs DO No. 179-Trng.Div/32-2012 dated 21.05.2014.

3. The officials are directed to ensure their presence in their respective sections to attend the work pertaining to their seats during the training period except for

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the time of their online training as mentioned in the schedule. The candidates are directed to attend the training for their respective schedule only.

4. The candidates of DA Cadre are exempted from attending the training of PC-16 paper.

Sd/-
Sr. Accounts Officer (Admn III)

Endst. No.: Admn III/SAS/Trg./2022-23/2655-67

Dated: 21.03.2023

1. All Candidates
2. Concerned Sections
3. Admn-I
4. UT (Admn)
5. Works Admn (for information to the candidates of DA Cadre)
6. Office order file
7. Notice Board
8. IT Support Cell (for uploading through database)

21/3/23
Asstt. Accounts Officer (Admn III)

ANNEXURE

TRAINING PROGRAMME FOR CANDIDATES APPEARING IN SAS (CIVIL ACCOUNTS AND AUDIT) EXAMINATION-1 & 2 of 2023.

Date	Timing	Topics	Name of faculty	Name of Paper
21.03.2023	10.00 AM to 11.00 AM	Introduction	Sh. Manjeet, AAO (A)	PC-1
	11.15 AM to 12.15 PM	Verbal and Reading Abilities basics (Verbal Reasoning , Sentence Correction, Idioms and phrases)	Sh. Rahul Verma, AAO	
	01.30 PM to 02.30 PM	Drafting and Writing Abilities Basics (Precis and Draft Para to be drafted from material provided)	Sh. Rahul Verma, AAO	
	02.45 PM to 03.45 PM	Verbal and Reading Abilities basics (Vocabulary Skills, Writing Styles)	Sh. Mohd Javad, AAO	
	04.00 PM to 05.00 PM	Drafting and Writing Abilities Basics (Drafting of official letters)	Sh. Manjeet, AAO (A)	
22.03.2023	10.00 AM to 11.00 AM	Verbal and Reading Abilities basics (Grammar Applications, Antonyms, Synonyms)	Sh. Mohd Javad, AAO	PC-5
	11.15 AM to 12.15 PM	Verbal and Reading Abilities basics (Arranging sentences in order, Comprehension of passages)	Sh. Rahul Verma, AAO	
	01.30 PM to 02.30 PM	TA Rules including practical exercise	Sh. Mukesh Kumar Sehrawat, AAO	
	02.45 PM to 03.45 PM	CCS (Leave) Rules	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	CCS (Leave) Rules	Sh. Manjeet, AAO (A)	
23.03.2023	10.00 AM to 11.00 AM	GPF(Central Services) Rules	Sh. Vivek Kumar, AAO (A)	PC-5
	11.15 AM to 12.15 PM	Constitution of India (Parts I, V, VI, VIII, IX, IX A, X)	Sh. Rakesh Kumar, AAO	
	01.30 PM to 02.30 PM	Constitution of India (Parts XI, XII, XIV, XVIII, XIX and XX)	Sh. Rakesh Kumar, AAO	
	02.45 PM to 03.45 PM	CCS (Pension) Rules	Sh. Vivek Kumar, AAO (A)	
	04.00 PM to 05.00 PM	CCS (Pension) Rules	Sh. Vivek Kumar, AAO (A)	
24.03.2023	10.00 AM to 11.00 AM	CAG's DPC Act 1971	Sh. Rakesh Kumar, AAO	PC-5 & PC-22
	11.15 AM to 12.15 PM	CAG's DPC Act 1971	Sh. Rakesh Kumar, AAO	
	01.30 PM to 02.30 PM	CCS (CCA) Rules	Sh. Mohd Javad, AAO	PC-5
	02.45 PM to 03.45 PM	CCS (LTC) Rules	Sh. Mukesh Kumar Sehrawat, AAO	
	04.00 PM to 05.00 PM	CCS (Joining time) Rules	Sh. Manjeet, AAO (A)	
25.03.2023	10.00 AM to 11.00 AM	Fundamental Rules	Sh. Vivek Kumar, AAO (A)	

25.03.2023	11.15 AM to 12.15 PM	Fundamental Rules	Sh. Vivek Kumar. AAO (A)	PC-5
	01.30 PM to 02.30 PM	Defined Contribution Pension Scheme, (New Pension Scheme)	Sh. Mukesh Kumar Sehrawat, AAO	
	02.45 PM to 03.45 PM	Regulation on Audit and Accounts 2020	Sh. Mohd Javad, AAO	PC-5 & PC-22
	04.00 PM to 05.00 PM	Regulation on Audit and Accounts 2020	Sh. Mohd Javad, AAO	
27.03.2023	10.00 AM to 11.00 AM	CCS (Medical Attendance) Rules	Sh. Mukesh Kumar Sehrawat, AAO	PC-5
	11.15 AM to 12.15 PM	CCS (Conduct) Rules	Sh. Mohd Javad, AAO	
	01.30 PM to 02.30 PM	Data Interpretation (Data Tables, Pie Charts, Dimensional Graphs, Bar Charts, Venn Diagram, Geometrical Diagram, Pert Charts)	Sh. Rahul Verma. AAO	
	02.45 PM to 03.45 PM	Data Sufficiency and Reasoning (Deduction, Logical connectives, Selections, Distribution, Circular arrangement)	Sh. Rahul Verma. AAO	
	04.00 PM to 05.00 PM	Quantitative Ability (Probability and chance, Simple Equation)	Sh. Rahul Verma. AAO	
28.03.2023	10.00 AM to 11.00 AM	Quantitative Ability (Ratio-Proportion-Variation, Percentages, Profit & Loss)	Sh. Manjeet. AAO (A)	PC-2
	11.15 AM to 12.15 PM	Quantitative Ability (Simple Interest and Compound Interest, Weighted Averages)	Sh. Manjeet. AAO (A)	
	01.30 PM to 02.30 PM	Introduction to statistics. Statistical concepts Class interval, Frequency Distribution and Histograms. Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se comparison and their interpretation	Sh. Varinder Singh Saini. AAO	
	02.45 PM to 03.45 PM	Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretation, Concepts of Skewness & Kurtosis and their interpretation	Sh. Varinder Singh Saini, AAO	
	04.00 PM to 05.00 PM	Statistical Sampling	Sh. Varinder Singh Saini, AAO	
29.03.2023	10.00 AM to 11.00 AM	Govt Accounting Rules, 1990 published by Controller General Accounts (Chapter 1-2)	Sh. Manjeet, AAO (A)	PC-8
	11.15 AM to 12.15 PM	Govt Accounting Rules, 1990 published by Controller General Accounts (Chapter 3-5)	Sh. Manjeet, AAO (A)	
	01.30 PM to 02.30 PM	Govt Accounting Rules, 1990 published by Controller General Accounts (Chapter 6-8)	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	Central Govt. Accounts (Receipt and Payments) Rules 1983 Part-I	Sh. Vivek Kumar, AAO (A)	
	04.00 PM to 05.00 PM	Central Govt. Accounts (Receipt and Payments) Rules 1983 Part-II	Sh. Vivek Kumar, AAO (A)	
31.03.2023	10.00 AM to 11.00 AM	Central Govt. Accounts (Receipt and Payments) Rules 1983III	Sh. Vivek Kumar, AAO (A)	PC-8

31.03.2023	11.15 AM to 12.15 PM	Central Govt. Accounts (Receipt and Payments) Rules 1983 Part-III and IV	Sh. Vivek Kumar, AAO (A)	PC-8
	01.30 PM to 02.30 PM	General Financial Rules 2017 (Chapter 1-3)	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	General Financial Rules 2017 (Chapter 4-6)	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	General Financial Rules 2017 (Chapter 7-9)	Sh. Manjeet, AAO (A)	
01.04.2023	10.00 AM to 11.00 AM	General Financial Rules 2017 (Chapter 10-12)	Sh. Manjeet, AAO (A)	PC-8 & PC-21
	11.15 AM to 12.15 PM	Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure (Chapters 1-6)	Sh. Mohd Javad, AAO	
	01.30 PM to 02.30 PM	Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure (Chapters 7-10, 13, 17 and paragraph 16.1)	Sh. Mohd Javad, AAO	
	02.45 PM to 03.45 PM	List of Major and Minor Heads of Accounts of Union and States (LMMH)	Sh. Manmohit Sharma, AAO	
	04.00 PM to 05.00 PM	CAG's Manual of Standing Orders (A&E) Vol-II Chapter-I : Appropriation Accounts	Sh. Vivek Kumar, AAO (A)	PC-8
02.04.2023	10.00 AM to 11.00 AM	CAG's Manual of Standing Orders (A&E) Vol-II Chapter -II : Finance Accounts (Revised) Annexure & Appendices	Sh. Manmohit Sharma, AAO	
	11.15 AM to 12.15 PM	Provisions of Delegation of Financial Powers Rules (DFPR) 1978.	Sh. Arun Kumar Dhaka, AAO (A)	
	01.30 PM to 02.30 PM	Central Public Works Accounts Code with Appendices (Chapter 1-5)	Sh. Arun Kumar Dhaka, AAO (A)	
	02.45 PM to 03.45 PM	Central Public Works Accounts Code with Appendices (Chapter-6)	Sh. Mohd Javad, AAO	PC-16 & PC-21
	04.00 PM to 05.00 PM	Central Public Works Accounts Code with Appendices (Chapter-7)	Sh. Mohd Javad, AAO	
03.04.2023	10.00 AM to 11.00 AM	Central Public Works Accounts Code with Appendices (Chapter 8-9)	Sh. Vivek Kumar, AAO (A)	
	11.15 AM to 12.15 PM	Central Public Works Accounts Code with Appendices (Chapter 10)	Sh. Mohd Javad, AAO	
	01.30 PM to 02.30 PM	Central Public Works Accounts Code with Appendices (Chapter 11-16)	Sh. Vivek Kumar, AAO (A)	
	02.45 PM to 03.45 PM	Central Public Works Accounts Code with Appendices (Chapter 17-21)	Sh. Vivek Kumar, AAO (A)	
	04.00 PM to 05.00 PM	Central Public Works Accounts Code with Appendices (Chapter 22)	Sh. Mohd Javad, AAO	

03.04.2023	10.00 AM to 11.00 AM	Central Public Works Accounts Code with Appendices (Chapter 22)	Sh. Mananjay Kumar Upadhyay, AAO	PC-16 & PC-21
	10.00 AM to 11.00 AM	Central Public Works Accounts Code with Appendices (Chapter 22)	Sh. Mohd Javad, AAO	
	11.15 AM to 12.15 PM	Central Public Works Accounts Code with Appendices (Chapter 23-24)	Sh. Arun Kumar Dhaka, AAO (A)	
	01.30 PM to 02.30 PM	Book of Forms referred in CPWA Code	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I: Chapter 8 – Accounts of Public Works	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I: Chapter 9 – Accounts of Forests	Sh. Manjeet, AAO (A)	
04.04.2023	10.00 AM to 11.00 AM	Accounts Code Volume-III (Forest Account)	Sh. Manjeet, AAO (A)	PC-16
	11.15 AM to 12.15 PM	Accounts Code Volume-III (Forest Account)	Sh. Manjeet, AAO (A)	
	01.30 PM to 02.30 PM	Accounts Code Volume-III (Forest Account)	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	CPWD Works Manual 2014	Sh. Arun Kumar Dhaka, AAO (A)	
	04.00 PM to 05.00 PM	Treasury Rules	Sh. Vivek Kumar, AAO (A)	
05.04.2023	10.00 AM to 11.00 AM	Account Code for Accountants General	Sh. Vivek Kumar, AAO (A)	PC-21
	11.15 AM to 12.15 PM	Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information	Sh. Varinder Singh Saini, AAO	
	01.30 PM to 02.30 PM	Income and Expenditure Concepts	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	Accounting Process: from recording of transactions to preparation of Financial Statements (Trading Account)	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	Accounting Process: from recording of transactions to preparation of Financial Statements (Profit and Loss Account)	Sh. Manjeet, AAO (A)	
06.04.2023	10.00 AM to 11.00 AM	Accounting Process: from recording of transactions to preparation of Financial Statements (Balance Sheet)	Sh. Manjeet, AAO (A)	PC-13 & PC-14
	11.15 AM to 12.15 PM	Theory Base of Accounting-Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP)	Sh. Manjeet, AAO (A)	
	01.30 PM to 02.30 PM	Journal and Ledger	Sh. Varinder Singh Saini, AAO	
	02.45 PM to 03.45 PM	Accounting Equation	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	Laws of Accounting	Sh. Manjeet, AAO (A)	
08.04.2023	10.00 AM to 11.00 AM	Preparation of Bank Reconciliation Statement	Sh. Manjeet, AAO (A)	PC-13
	11.15 AM to 12.15 PM	Depreciation, Provisions and Reserves	Sh. Manjeet, AAO (A)	
	01.30 PM to 02.30 PM	Financial Statements- Sole proprietorship concerns, Not-for-profit Organizations	Sh. Varinder Singh Saini, AAO	
	02.45 PM to 03.45 PM	Bill of Exchange, Promissory Notes and Cheques	Sh. Manjeet, AAO (A)	

	04.00 PM to 05.00 PM	Analysis of Financial Statements i.e. Ratio	Sh. Varinder Singh Saini, AAO	& PC-14
10.04.2023	10.00 AM to 11.00 AM	Rectification of Errors	Sh. Manjeet, AAO (A)	PC-13 & PC-14
	11.15 AM to 12.15 PM	Accounting Standards issued by ICAI	Sh. Varinder Singh Saini, AAO	
	01.30 PM to 02.30 PM	International Public Sector Accounting Standards (IPSAS) of IFAC and IND AS notified by the Ministry of Corporate Affairs	Sh. Varinder Singh Saini, AAO	
	02.45 PM to 03.45 PM	Cost Accounting: Introduction, Materials, Labour and Direct Expenses	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	Overheads (I) Factory Overheads, (II) Office and Administrative, Selling and Distribution Overheads	Sh. Manjeet, AAO (A)	
11.04.2023	10.00 AM to 11.00 AM	EoQ and Miscellaneous concepts	Sh. Manjeet, AAO (A)	PC-14
	11.15 AM to 12.15 PM	Marginal Costing	Sh. Manjeet, AAO (A)	
	01.30 PM to 02.30 PM	Production Accounts and Cost Sheets and Process Accounts	Sh. Manjeet, AAO (A)	
	02.45 PM to 03.45 PM	Provisions of Performance Audit Guidelines of C&AG	Sh. Vivek Kumar, AAO (A)	
	04.00 PM to 05.00 PM	Provisions of Performance Audit Guidelines of C&AG	Sh. Vivek Kumar, AAO (A)	
12.04.2023	10.00 AM to 11.00 AM	Provisions of Compliance Audit Guidelines of C&AG	Sh. Manjeet, AAO (A)	PC-22
	11.15 AM to 12.15 PM	Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG	Sh. Dinesh Kumar Tiwari, AAO (A)	
	01.30 PM to 02.30 PM	Provisions of CAG's Manual of Standing Orders (Audit)	Sh. Dinesh Kumar Tiwari, AAO (A)	
	02.45 PM to 03.45 PM	Provisions of CAG's Manual of Standing Orders (Audit)	Sh. Dinesh Kumar Tiwari, AAO (A)	
	04.00 PM to 05.00 PM	Provisions of Audit Quality Management Framework Guidelines issued by C&AG	Sh. Manjeet, AAO (A)	
13.04.2023	10.00 AM to 11.00 AM	Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG	Sh. Vivek Kumar, AAO (A)	PC-22
	11.15 AM to 12.15 PM	Provisions of Auditing Standards issued by the C &AG and Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG	Sh. Vivek Kumar, AAO (A)	
	01.30 PM to 02.30 PM	Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG	Sh. Dinesh Kumar Tiwari, AAO (A)	
	02.45 PM to 03.45 PM	Provisions of Internal Controls Evaluation Manual of C&AG	Sh. Manjeet, AAO (A)	
	04.00 PM to 05.00 PM	Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG	Sh. Manjeet, AAO (A)	


 Sr. Accounts Officer (Adm. II)