



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
ODISHA BHUBANESWAR PIN: 751001**

**OOO No: 130**

**Date: -09.05.2024**

**Sub: Phase 1 - 120 sessions SAS Preparatory training to DRAAOs (CGLE 2022)-reg.**

In partial modification to OOC-119 dated 07.05.2024, the SAS Preparatory Training to DRAAOs has been rescheduled as per the program given below. **Further all the DRAAOs trainees stand relieved from their respective section w.e.f. 13.05.2024 till the completion of the training program. They shall report back to their respective section on completion of the training program. For the period of training, all DRAAOs trainees posted in this office are required to sign in the Attendance Register maintained in Training and Examination Cell. All DRAAOs trainees posted in Puri Office shall sign the Attendance Register to be separately maintained by Co-ordination Section.**

All DRAAOs trainees should complete the work allotted to them till 08.05.2024.

All other contents of OOC-119 dated 07.05.2024 remain unchanged.

*(The study materials in respect of all papers is available on SAI Training Portal under reference materials>knowledge repository)*

**PROGRAMME**

Syllabus	No of Sessions	Date & Time	Name of Faculty Sri/Smt/Ms
<b>PC-8:- Financial Rules and Principle of Govt. Accounts</b>			
<b>I. Financial Rules.</b> 1. Provisions of Central Govt. Accounts (Receipt and Payment) Rules, 202183 2. Provisions of General Financial Rules 2017. 3. Provisions of Delegation of Financial Powers Rules (DFPR) 202178. <b>II Principles of Civil Accounts.</b> 1. Provision of Govt. Accounting Rules, 202190 2. Provisions of Comptroller and Auditor General's Manual of Standing Orders(A&E) Vol. II Chapter 1 – Appropriation Accounts Chapter 2 – Finance Accounts (Revised) Annexure and Appendices. 3. List of Major and Minor Heads of Accounts of Union and States (LMMH). Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapter1-10 and Chapter 13 and Chapter 17.	19	<b>09.05.2024</b> (09.30 AM to 10.45AM) (10.50 AM to 12.05 PM) (12.10 PM to 01.25 PM) (03.00 PM to 04.15 PM) (04.30 PM to 05.45 PM) <b>10.05.2024</b> (09.30 AM to 10.45AM) (10.50 AM to 12.05 PM) (12.10 PM to 01.25 PM) (03.00 PM to 04.15 PM) (04.30 PM to 05.45 PM) <b>13.05.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM) <b>14.05.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM) <b>15.05.2024</b> (10.30 AM to 11.45 AM)	Subhendu RanjanNayak, AAO

**PC-5:-Constitution of India, Statute and Service Regulation**

<p><b>A. Service Regulations</b>  <b>I. Common Subject</b></p> <ul style="list-style-type: none"> <li>• Central Civil Service (Joining Time) Rules</li> <li>• Central Civil Service (Pension) Rule</li> <li>• Defined Contribution Pension Scheme (NPS).</li> <li>• Central Civil Services (Leave) Rule</li> <li>• Central Civil Services (Classification, Control and Appeal) Rules</li> <li>• Central Civil Services (Conduct) Rules</li> </ul> <p><b>II. Specific Subject:-</b></p> <ul style="list-style-type: none"> <li>• Fundamental Rules</li> <li>• Traveling Allowances Rules as contained in the Supplementary Rules.</li> <li>• General Provident Fund (Central Service) Rules</li> <li>• Central Civil Service (Medical Attendance) Rules</li> <li>• Central Civil Service (LTC)Rules</li> </ul>	<p><b>14</b></p>	<p align="center"><b>15.05.2024</b>  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>16.05.2024</b>  (10.30 AM to 11.45 AM)  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>17.05.2024</b>  (10.30 AM to 11.45 AM)  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>20.05.2024</b>  (10.30 AM to 11.45 AM)  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)</p>	<p align="center">Prabhat Kumar Pradhan,  AAO</p>
<p><b>B. Constitution of India</b>  1. Part I, V, VI, VIII, IX, IXA, X XI, XII, XIV, XVIII, XIX, and XX of the constitution of India together with relevant schedules appended to it.  2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act. 202171.  3. Regulations on Audit and Accounts-2007</p>	<p><b>6</b></p>	<p align="center"><b>20.05.2024</b>  (04.15 PM to 05.30 PM)</p> <p align="center"><b>21.05.2024</b>  (10.30 AM to 11.45 AM)  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>22.05.2024</b>  (10.30 AM to 11.45 AM)</p>	<p align="center">Nivedita, AAO</p>

**PC-3:-Information Technology (Theory)**

<p><b>1. Software and hardware components</b></p> <ol style="list-style-type: none"> <li>i. Introduction to Computers and their components-Hardware, CPU, Memory devices etc.</li> <li>ii. Operating System, its key functions.</li> <li>iii. Basic network concepts – LAN/WAN/Internet, server, infrastructure, endpoint devices.</li> <li>iv. Cloud computing – basic concepts (IAAS, PAAS, SAAS)</li> <li>v. ERP Systems – basic concepts.</li> </ol> <p><b>2. Database Systems</b></p> <ol style="list-style-type: none"> <li>i. Data and database – basic concepts</li> <li>ii. Relational database (Integrity constraints – primary, foreign keys Relationships)</li> <li>iii. Concepts of Joins, views, data manipulation etc.</li> </ol> <p><b>3. Government and Management of Information Systems in India.</b></p> <ol style="list-style-type: none"> <li>i. IT Act 2000 (and subsequent amendments)</li> <li>ii. IT (reasonable security practices and procedures and sensitive personal data and information rules-2011)</li> <li>iii. Guidelines for Indian government websites (GIGW).</li> <li>iv. National e-governance Plan (NeGP) and associated MMPs (Mission Mode Projects)</li> <li>v. Digital Indian Programme, e-Kranti mission.</li> </ol> <p><b>4. Protection of Information Assets:</b></p> <ol style="list-style-type: none"> <li>i. Basic criteria for information protection – Confidentiality, Integrity and non-reputability, Availability of data.</li> <li>ii. Privacy principles, principles of personally identifiable information (PH)</li> <li>iii. Physical access and environment control.</li> </ol>	<p><b>8</b></p>	<p align="center"><b>22.05.2024</b>  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>27.05.2024</b>  (10.30 AM to 11.45 AM)  (12.15 PM to 01.30 PM)  (02.30 PM to 03.45 PM)  (04.15 PM to 05.30 PM)</p> <p align="center"><b>28.05.2024</b>  (10.30 AM to 11.45 AM)</p>	<p align="center">Alok Kumar, AAO</p>
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<p>iv. Information system attack method and OWASP Top 10 vulnerabilities.</p> <p><b>5. Information system Auditing Process.</b></p> <p>i. CAG's Standing order on auditing in an IT environment (August 2020)</p> <p>ii. Type of controls (Control objective and measures, General and IS specific controls).</p> <p>iii. CAATs, continuous auditing techniques.</p> <p><b>6. Information systems acquisition, development, and implementation</b></p> <p>i. System Development Life Cycle (SDLC) phases.</p>			
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**PC-4:-Information Technology (Practical)**

<p><b>I Word 2013</b></p> <p><b>a. Basic and Mid-Level</b>          Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Crating Tables and Lists, Creating and Modifying a List, Applying References, Inserting and Formatting Objects.</p> <p><b>(B) Advances Topics</b>          Managing and sharing Documents : Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advances Documents : Applying Advanced Formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage Forms, Fields and Mail Merge operations.</p> <p><b>II EXCEL</b></p> <p><b>b. Basic and Mid-Level</b>          Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing options and Views for Worksheets and workbooks and Configuring Worksheets and Workbooks to Print or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A chart and Inserting and Formatting an Object.</p> <p><b>(B) Advances Topics</b>          Managing and sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and Layouts: Applying Custom Data Formats. Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates, Creating Advances Formulas: Applying Functions in Formulas: Look up Data With Functions, Applying Advanced Data and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Charts Elements, Creating and Managing Pivot Tables and Creating and</p>	<p><b>8</b></p>	<p align="center"><b>28.05.2024</b>          (12.15 PM to 01.30 PM)          (02.30 PM to 03.45 PM)          (04.15 PM to 05.30 PM)</p> <p align="center"><b>29.05.2024</b>          (10.30 AM to 11.45 AM)          (12.15 PM to 01.30 PM)          (02.30 PM to 03.45 PM)          (04.15 PM to 05.30 PM)</p> <p align="center"><b>30.05.2024</b>          (10.30 AM to 11.45 AM)</p>	<p>Tapan Kumar Sahoo,          AAO</p>
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<p>Managing Pivot Charts.</p> <p><b>III ACCESS 2013 Basic (Awareness)</b></p> <p>Creating and Managing a Database: Creating a New Database, Managing Relationship and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database, Building Tables: Creating a Table, formatting a Table, Managing Records and Creating and Modifying Fields, Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.</p> <p><b>IV POWER POINT 2013</b></p> <p>1. Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows, Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.</p>			
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**PC-1:- Language Skill**

<p><b>A. Verbal and Reading Abilities Basics</b></p> <p>(I) Verbal Reasoning  (II) Sentence Correction  (III) Idioms and Phrases  (IV) Grammar Applications  (V) Antonyms  (VI) Synonyms  (VII) Vocabulary Skills  (VIII) Writing Styles  (IX) Arranging sentences in order  (X) Comprehension of passages (Science passage, Socio-economic passage, Business passage, Entertainment passage etc.)</p>	04	<b>30.05.2024</b> (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	Kailash Chandra Panda, AAO
<p><b>B. Drafting and Writing Abilities Basics-</b></p> <p>(I) Precis of any topic  (II) Drafting of an official letter, giving the facts as directed in the question  (iii) Draft Para to be drafted from material provided.</p> <p><b>Section 'A'</b> will contain multiple choice objective questions and <b>Section 'B'</b> the subjective questions to be answered in computer mode only. The duration of the paper has also been increased by half an hour. It will now be of 2 ½ hours. The maximum marks will remain the same i.e. 100 marks.</p>			

**PC-13:- Accountancy (Civil Accounts)**

Fundamental Principles of Accounting-Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting-Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).	<b>21</b>	<b>31.05.2024</b> (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	Rabindra Kumar Das, AAO  <i>Additional faculty to be intimated later.</i>
Accounting Process: from recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.		<b>03.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
Depreciation, Provisions and Reserves		<b>04.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
Bills of Exchange, Promissory Notes and Cheques		<b>05.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
Financial statements: Sole Proprietorship concerns, Not-For Profit Organizations, analysis of Financial Statements.		<b>06.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
Accounting Standards of ICAI		<b>06.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
International Public Sector Accounting Standards (IPSAS) of IFAC		<b>07.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM)	

**PC-21 Government Accounts (Civil Accounts)**

1. Accounting Rules for Treasuries 1992	<b>19</b>	Dinesh Pandey, AAO	
2. Account Code for Accountants General			
3. List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments			<b>07.06.2024</b> (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)
4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I			<b>10.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)
5. Accounts Code Volume-III			<b>11.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)
6. Central Public Works Accounts Code with Appendices First Edition 1993			<b>12.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)
7. Book of Forms referred in CPWA Code			<b>13.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)
8. Civil Accounts Manual (CAM) issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi.			<b>14.06.2024</b> (10.30 AM to 11.45 AM)
Paragraphs No. 1.2, 1.4, 1.12, Chapter 4- Paragraphs 4.6, 4.7, 4.8 and Appendix 'B', Chapter 5- Paragraph 5.15 and Annexure 'C', Chapter 7 except paragraph 7.16, Chapter 8, Chapter 10- Paragraphs 10.3, 10.4, 10.9 and Annexure 'A', Paragraphs 16.1 Paragraphs 17.7 and 17.10			

**PC-2:- Logical, Analytical and Quantitative Abilities**

<p><b>Section I</b>  <b>(A) Data Interpretation</b>                  Data Tables, Pie Charts, Two Dimensional Graphs                  Bar Charts, Venn Diagram, Geometrical diagram,                  Pert Charts  <b>(B) Data Sufficiency</b>  <b>(C) Reasoning</b>                  Deduction, Logical connectives, Selections,                  Distribution, Circular arrangement.  <b>(D) Quantitative Ability</b>                  Probability and Chance, Simple Equation, Ration-                  proportion-variation, Percentages, Profit and loss,                  Simple Interest and Compound Interest, Weighted                  Averages.</p>			
<p><b>Section – II</b></p>			
<p><b>(E) Statistics and Statistical Sampling</b></p>			
<p><b>i.</b> Introduction to statistics: Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis, Box plotting of Data.</p>			
<p><b>ii.</b> Statistical concepts of classification of Data, Geographical Classification, Chronological Classification, conditional classification, qualitative classification, quantitative classification.</p>			
<p><b>iii.</b> Class interval, Frequency Distribution and Histograms</p>			
<p><b>iv.</b> Arithmetic Mean and Geometric Mean, Median, Mode Concepts and inter se comparison and their interpretation.</p>			
<p><b>v.</b> Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts and inter se comparison and their interpretation.</p>			
<p><b>vi.</b> Concepts of Skewness and Kurtosis and their interpretation.</p>			
<p><b>vii. Sampling:</b></p> <ul style="list-style-type: none"> <li>➤ What is Statistical Sampling?</li> <li>➤ Statistical Sampling vs. Non-Statistical Sampling</li> <li>➤ Advantage of Statistical Sampling</li> <li>➤ Random Number Table &amp; Sampling</li> <li>➤ Sampling Error vs. Non-Sampling Error</li> <li>➤ Simple Random Sampling (with &amp; without replacement) Systematic Random sampling</li> <li>➤ Systematic Random Sampling</li> <li>➤ Stratified Random Sampling</li> <li>➤ Cluster Sampling</li> <li>➤ Probability Proportional to Size Sampling</li> <li>➤ Multi-Stage Sampling</li> <li>➤ Attribute &amp; Variable Sampling</li> <li>➤ Step-by-step Sampling</li> <li>➤ Discovery Sampling</li> <li>➤ Monetary Unit Sampling</li> <li>➤ Audit Hypothesis Testing</li> <li>➤ Normalization – meaning &amp; objective.</li> <li>➤ Estimation</li> </ul> <p>(i) Sample size and estimation of Single Mean for un-stratified (Simple Random) sampling                  (ii) Sample size and estimation of single proportion of un-stratified (Simple Random) Sampling.                  (iii) Scatter Diagram in Statistics and interpreting. Scatter Diagrams, Correlation, and regression.</p>	<p><b>04</b></p>	<p><b>14.06.2024</b>                  (12.15 PM to 01.30 PM)                  (02.30 PM to 03.45 PM)                  (04.15 PM to 05.30 PM)  <b>18.06.2024</b>                  (10.30 AM to 11.45 AM)</p>	<p><i>Faculty to be intimated later</i></p>

**PC-16:-Public Works Accounts**

Provisions of Following Codes/Manuals.			
1. Central Public Works Accounts Code with Appendices.	17	<b>18.06.2024</b> (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	Md. Iqbal, AAO  <i>Additional faculty to be intimated later.</i>
2. Accounts Code Volume-III		<b>19.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
3. Comptroller and Auditor General's Manual of Standing Orders(A&E) Volume-I		<b>20.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
(i) Chapter 8 – Accounts of Public Works		<b>21.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM) (02.30 PM to 03.45 PM) (04.15 PM to 05.30 PM)	
(ii) Chapter 9 – Accounts of Forests		<b>24.06.2024</b> (10.30 AM to 11.45 AM) (12.15 PM to 01.30 PM)	
4. CPWD Works Manual 2014.			

*Sd/-*

**(Shri Guruprasad Mukherjee)**

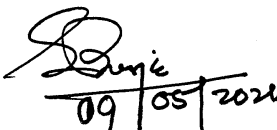
**Sr. Accounts Officer (Trg. & Exam)**

**Memo No. Admn-I (Trg. & Exam.)/SAS to DRAAOs/2024-25/333**

**Dated-09.05.2024**

Copy forwarded for information and necessary action to:-

- 1) Deputy Accountant General (Accounts & VLC) / Deputy Accountant General (Pension)/ Deputy Accountant General (Funds)/Deputy Accountant General (Works Accounts),Puri.
- 2) Pr. A.G's Secretariat.
- 3) All Group Controlling Branch Officers in Main Office with a request to intimate the section(s).
- 4) BO (WME) Puri with a request to make necessary arrangements for the trainees to join the online training sessions as per the schedule. Further a separate Attendance Register for this training may be maintained for the trainees of Branch Office, Puri.
- 5) BO (Record).
- 6) BO (EDP) with a request to provide necessary logistics during the training days.
- 7) Steno Gr-I to Sr. DAG (Admn.)
- 8) Faculties concerned.
- 9) Candidate(s) concerned.
- 10) Notice Board.

  
09/05/2024

**(Shri Guruprasad Mukherjee)**

**Sr. Accounts Officer (Trg. & Exam)**