

**SYLLABUS FOR SAS EXAM**  
**Ordinary Branch (OB) - I**

<b>Paper Name</b>	<b>Topic</b>	<b>Marks &amp; Time</b>
Prcies and Draft (English Portion)	I. Drafting a letter on a topic of current administrative interest or a note on a topic of current public interest.	Marks : 75 Hours: 1-1/2
	II. To make precis of the matter to be set out in the paper in specified words with a suitable heading therefore.	
	III. ENGLISH GRAMMER	
	a. Correction of errors b. One word substitution c. Distinguish between pair of words d. Transformation of sentences e. Punctutation f. Active& Passive Voice & Direct Indirect g. Fill in the blanks with suitable words h. Antonym & Synonym Words i. Correct use of prepositions, Idioms & Theorems	
	IV. Giving Punjabi equivalent of English Adminstrative Terms & Use the said Administrative Terms to make suitable sentences.	
V. Translation of Punjabi into English		
Prcies and Draft (Punjabi Portion)	I. Drafting a letter on a topic of current administrative interest or a topic of current public interest.	Marks : 75 Hours: 1-1/2
	II. To make precis of the matter to be set out in the paper in specified words with a suitable heading therefore.	

- III. Punjabi Grammer
  - a. Correction of errors
  - b. Change of gender
  - c. Antonym and Synonym words
  - d. Fill in the blanks with suitable words
  - e. Punctuation
  - f. Distinguish between pair of words
- IV. Giving English equivalent of Punjabi Administrative Terms & to use the said Administrative Terms to make suitable sentences.
- V Translation of English into Punjabi

Punjab Civil Services Rules (With Books)	Punjabi Civil Services Rules, Volume - I Part - I, Volume - I Part - II, Volume - II and Volume -III	Marks : 150 Hours: 3
--	--	-------------------------

Audit and Account Codes (With Books)	I. An Introduction to Indian Government Accounts and Audit  Part-I- Chapters 1 to 4  Part-II- Chapters 6 to 11 excluding the following three sections from Chapter 9: C - Defence Department D- Railway Department E- Postal & Telegraph Department Part- III Chapters 12 to 21 Part-IV- Chapters 24 to 31, and 35 to 39, excluding the following sections from Chapter 31: C- Stores and Stock Account of Railway D- Stores and Stock Account of Posts and Telegraphs E- Purchase Organisation of the Government of India	Marks : 150 Hours: 3
--------------------------------------	--	-------------------------

- II. Account code Volume - I
- III. Account Code Volume - II
- IV Account Code Volume - IV (Chapter I to 6 & 18 to 21 and Appendices I to III)
- V Punjab Financial Rules Vol.-I & II
- VI Punjab Treasury Rules Vol.- I & II

Commercial  
Book Keeping

- a) Paper will be fairly elementary and which will cover the following
- I Book Keeping upto the Trial Balance
  - II Trading & Profit & Loss account and Balance Sheet
  - III The Correction of Errors
  - IV Depreication, Sinking Funds, Reserves Reserve Fund, secret Reserves
  - V Bill of Exchange, Promissory Notes, Cheques
  - VI Account Current & Average Due Dates, consignment Accounts
  - VII Self Balancing Ledgers
  - VIII Capital and Revenue Account, Receipt and Payments Accounts, Income & Expenditure Account
- b) Principal of Auditng

Marks : 150  
Hours: 3

## SYLLABUS FOR SAS EXAM

### Local Audit Department (LAD) - I

Paper Name	Topic	Marks & Time
Prcies and Draft (English) Portion Part-I	I. Drafting a letter on a topic of current administrative interest or a note on a topic of current public interest.	Marks : 150 Hours: 3
	II. ENGLISH GRAMMER	
	a. Correction of errors b. One word substitution c. Distinguish between pair of words d. Transformation of sentences e. Punctutation	
	III. Giving Punjabi equivalent of English Adminstrative Terms	
Part -II (Punjabi) Portion	IV Translation of Punjabi into English	
	I. Precis of a Passage in Punjabi	
	II. Drafting of any official letter in Punjabi	
Punjab Civil Services Rules (With Books)	III Translation from English into Punjabi	
	Punjabi Civil Services Rules, Volume - I Part - I, Volume - I Part - II, Volume -II and Volume -III	Marks : 150 Hours: 3
	I. An Introdoucation to Indian Government Accounts and Audit	Marks : 150 Hours: 3

Books)

Part-I- Chapters 1 to 4

Part-II-Chapters 6 to11 excluding the following three sections from Chapter 9:

C - Defence Department

D- Railway Department

E- Postal & Telegraph Department

Part- III Chapters 12 to 21

Part-IV- Chapters 24 to 31, and 35 to 39, excluding the following sections from

Chapter 31:

C- Stores and Stock Account of Railway

D- Stores and Stock Account of Posts and Telegraphs

E- Purchase Organisation of the Government of India

- II. Account code Volume - I
- III. Account Code Volume - II
- IV Account Code Volume - IV (Chapter I to 6 & 18 to 21 and Appendices I to III)
- V Punjab Financial Rules Vol.-I & II
- VI Punjab Treasury Rules Vol.- I & II

Commercial  
Book Keeping

- a) Paper will be fairly elementary and which will cover the following
- I Book Keeping upto the Trial Balance
  - II Trading & Profit & Loss account and Balance Sheet
  - III The Correction of Errors
  - IV Depreication, Sinking Funds, Reserves Reserve Fund, secret Reserves
  - V Bill of Exchange, Promissory Notes, Cheques
  - VI Account Current & Average Due Dates, consignment Accounts
  - VII Self Balancing Ledgers
  - VII Capital and Revenue Account, Receipt and Payments Accounts, Income & Expenditure Account

Marks : 150  
Hours: 3

b) Principal of Auditng

Rules &  
Regulations  
for the  
Inspection and  
Audit of  
Account  
(With Books)

- I. Office Manual of LAD, Punjab
- II Instructions issued by the Examiner, for verification of Grants and Loans
- III Compilation of Audit Ruling of the Local Audit Department

Marks : 100  
Hours: 2½

**SYLLABUS FOR SAS EXAM**  
**Ordinary Branch (OB) - II**

<b>Paper Name</b>	<b>Topic</b>	<b>Marks &amp; Time</b>
Constitution of India and Budget Manual	a. Constitution of India Part I, V to XII, XIV, XVII to XXI with relevant schedules appended to the constitution. From these parts questions such as manner of election, condition of eligibility for election, qualification, procedural details and jurisdiction of Courts etc. will be excluded.	Marks : 150 Hours: 3
	b. Budget Manual	
P.W.D Accounts Rules and Procedure (With Books)	I. Account Code Volume - III	Marks : 150 Hours: 3
	II Punjab Financial Handbook No. 3, Department Financial Rules	
	III P.W.D. code (excluding portion dealing with administrative matters)	
Advanced Accountancy	a) Partnership Accounts, Joint Stock Company Accounts, Branch and Departmental Accounts, Hire Purchase Accounts, Accounts, Insolvency Accounts, Accounts from Incomplete Records, Double Account System	Marks : 150 Hours: 3
	b) Analysis and interpretation of Financial statements.	
	i) significances of Analysis of Financial Statement including accounting ratios,	

- statement of source & Application of funds, Cooperative statement analysis interfirm comparisons,
- ii) Nature and limitations of financial statements in assessing real achievement of firm alternative measures for such assessment quantitative as against value measurements.
  - iii) Concensus and Techniques used for the construction of Fund flow and cash flow statements working capital analysis, Capitalisation and Capital structure project appraisal.

Cost Accounts  
and Inventory  
Valuation and  
Control

- I. Principales, Objects, Advanctags Methods, Types etc.
- II. Elements of Cost and Classification of Costs.
- III. Materials: Records, Valuation, Control Techniques
- IV. Overheads, Classifications, Collection allocation and apportionment
- V. Labour, Records, System of Payment Control of Costs.
- VI. Reconciliation of Cost and Financial Account
- VII Unit, Operating, Job and Process costing Methods

Marks : 150  
Hours: 3



## SYLLABUS FOR SAS EXAM

### Local Audit Department (LAD) - II

<b>Paper Name</b>	<b>Topic</b>	<b>Marks &amp; Time</b>
Constitution of India and Budget Manual	a. Constitution of India Part I, V to XII, XIV, XVII to XXI with relevant schedules appended to the constitution. From these parts questions such as manner of election, condition of eligibility for election, qualification, procedural details and jurisdiction of Courts etc. will be excluded.	Marks : 150 Hours: 3
	b. Budget Manual	
P.W.D Accounts Rules and Procedure (With Books)	I. Account Code Volume - III	Marks : 150 Hours: 3
	II Punjab Financial Handbook No. 3, Department Financial Rules	
	III P.W.D. code (excluding portion dealing with administrative matters)	
Acts and Statutory Rules including Financial Rules relating to Local Authorities (With Books)	I. Punjab Municipal Corporation Act, 1976	Marks : 150 Hours: 3
	II Punjab Municipal Act, 1911	
	III Municipal Account Code 1930	
	IV Municipal Works Rules, 1978	
	V Punjab Panchayati Raj Act, 1994	
	VI Punjab Panchayat Samiti and Zila Parishads (General) Financial, Budget Accounts and Audit Rules, 1964	
	VII Gram Panchayat Rules 1965	
	VIII Punjab Agricultural Produce market Act 1961 and Rules made thereunder	
	IX Improvement Trust Act, 1922 & Rules	

made thereunder  
X Punjab Water Supply & Sewerage Board  
Acts, 1976

Acts and Statutory Rules Relating to Universities Educational Institutions etc (With Books)	I.	Punjab Education Code	Marks : 150 Hours: 3
	II	Educational Institutions Pupils Fund Rules, 1958	
	III	Punjab Agricultural University Act 1961	
	IV	Punjab Agricultural University Account Code	
	V	Punjab School Education Board Act 1963 & Account Rules	
	VI	GNDU Act & Account Rules	
	VII	Punjabi University Act 1962 & Account Rules	
	VIII	Compilation of Audit Ruling (Chapters relating to Educational Institutions only)	

Other Acts & Rules (With Books)	I.	Industrial Dispute Act, 1947 & Rules	Marks : 100 Hours: 2½
	II.	Minimum Wages Act & Rules	
	III	Payment of Gratuity Act 1972	
	IV	Local Authorities Loans Act & Rules	