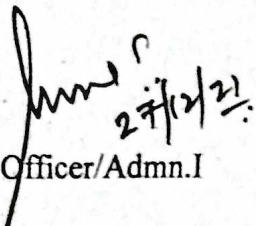


**OFFICE OF THE  
PRINCIPAL ACCOUNTANT GENERAL  
(AUDIT-II), WEST BENGAL  
3<sup>RD</sup> M.S.O BUILDING, 5<sup>TH</sup> FLOOR, CGO COMPLEX,  
DF BLOCK, SECTOR-I, SALT LAKE, KOLKATA-700064**

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Enclosed please find photocopy of the Exam Wing of Headquarters' Office letter no. 386/03-Exam/ Exam-1 of 2021 dated 14.12.2021 regarding 'clarification to exercise option by A & E officials to write SAS (Civil Accounts) or SAS (Civil Audit) Examination.

Branch Officers of all wings/sections are requested to bring the contents of these orders amongst all the eligible officials working under their control.

  
Sr. Audit Officer/Admn.I

Dated: 27.12.2021

Note Sheet No.- Admn.-I/8-1/SAS/XXVII/2021-22/408

Copy to:

1. Secretary to the Pr. Accountant General(Audit-II), W.B.
2. PAs & Steno Gr. I &II to all Group Officers
3. Sr. Audit Officer/ Admn.I & EDP-SC
4. Sr. Audit Officer/ Admn.II, III, Admn. CC
5. Sr. Audit Officer / Record & Hindi Cell
6. Sr. Audit Officer/AMG-I(Audit) & ITA
7. Sr. Audit Officer/AMG-II (C)
8. Sr. Audit Officer/ AMG-III (C)
9. Sr. Audit Officer/ AMG-IV (C)
10. Sr. Audit Officer/Report
11. Sr. Audit Officer/Tech. Cell
12. Asst. Audit Officer/EDP-SC
13. Welfare section
14. Notice board
15. Assistant Audit Officer/Admn.I for onward transmission through e-mail

A 2 / EAG / 1141  
Date: 16.12.2021

3

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
10 BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110124**

**Examination Wing**

No. 386/03-Exam/Exam-1 of 2021  
Dated: 14/12/2021

To  
**Heads of Department of IA&AD offices**  
(As per standard e-mail list)

Subject: Clarification to exercise option by A & E Officials to write SAS (Civil Accounts) or SAS (Civil Audit) Examination.

Madam/Sir,

We are in receipt of letters from offices/candidates regarding eligibility/permission to write SAS (Civil Accounts) or SAS (Civil Audit) Examination by A & E Officials.

Accordingly, it is clarified that eligibility/permission to write SAS (Civil Accounts) or SAS (Civil Audit) Examination by A & E Officials is to be dealt with provisions contained in Circular No.34-Staff (App 1)/2021, No.1203-Staff (App 1)/17-2021 dated 24/9/2021 (copy enclosed). In case of any specific doubt the Exam Wing may be contacted.

This issues with the approval of the Director General (Exam)

Yours faithfully,

*[Signature]*  
14/12/21

(Hirak Bagchi)

Sr. Administrative Officer (Exam)

*[Handwritten signature]*  
ADD/A-2 (A)  
Mme E.  
16/12/21

*[Handwritten signature]*  
Sr. DAG/AMG-1  
(Admin) S/W

*[Handwritten signature]*  
15/12/21

प्र.म.ले.(लेखापरीक्षा-II) सचिवालय  
प्राप्ति की तारीख ..... 15.12.21  
डी.एम. संख्या .....  
एयरी संख्या ..... 45P

व. उष महालेखाकार (प्रशासन) का सचिवालय  
प्राप्ति संख्या ..... 974  
दिनांक ..... 15/12/2021

*[Handwritten note]*  
Dipankar or  
Anurag  
16/12/21

To

1. All the Heads of Department in IA&AD
2. Director General (Exam)
3. Director (P)

**Subject: To allow eligible A&E officials to write SAS (Civil Audit) Examination.**

Sir/Madam,

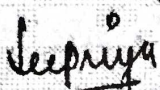
In accordance with the provisions contained in para 9.2.14 of the C&AG's Manual of Standing Orders (Administrative) Vol. - I, natural branch of A&E officials to appear in SAS Exam is SAS (Civil Accounts) Examination.

2. However, due to stagnation in A&E offices and vacancies in Civil Audit offices, eligible A&E officials are being allowed to appear in SAS (Civil Audit) Examination and on passing these officials are appointed to the post of Assistant Audit Officer in Civil Audit Offices through deputation cum absorption.

3. Now situation in A&E offices has changed and in some of the A&E offices, vacancy in the cadre of AAO is more than 20%. Therefore, by allowing A&E officials of these offices to write SAS (Civil Audit) Examination, will further aggravate vacancies in the cadre of Assistant Accounts Officer and may even lead to crippling functional situation in these A&E offices. Considering the shortage in the cadre of Assistant Accounts Officer in A&E offices, it has been decided that:

- (i) Eligible A&E officials of those A&E offices, where vacancy in the cadre of Assistant Accounts Officer is more than 20 %, as on 1<sup>st</sup> day of the month in which registration process for SAS Examination would be circulated by the Examination wing of Hqrs. office, may be allowed to write only SAS (Civil Accounts) Examination.
- (ii) Eligible officials of remaining A&E offices where vacancy in the cadre of Assistant Accounts Officer is less than 20 %, as on 1<sup>st</sup> day of the month in which registration process for SAS Examination would be circulated by the Examination wing of Hqrs. office, may be allowed either to write SAS (Civil Audit) Examination for deputation/absorption to the post of Assistant Audit Officer in deficit Civil Audit Offices or to write SAS (Civil Accounts) Examination for promotion to the post of Assistant Accounts Officer.
- (iii) Option once exercised by the eligible officials of A&E offices to write either SAS (Civil Accounts) Examination or SAS (Civil Audit) Examination would not be changed further.
- (iv) As per provisions contained in Recruitment Rules to the post of Assistant Audit Officer, maximum age limit for appointment by deputation/absorption shall not be exceeding 56 years as on the closing date of receipt of applications. This provision should be kept in mind while allowing eligible officials of A&E offices to write SAS (Civil Audit) examination for deputation/absorption to the post of Assistant Audit Officer in Civil Audit Offices.

Yours faithfully,

  
(Supriya Singh)

Assistant Comptroller and Auditor General (N) - I

# STAFF APPOINTMENT WING

No. 949 - Staff (App)-I/16-2019  
Dated: 20.07.2021

①

**Subject: Clarifications regarding SAS/ IE /CPD-I &II Examinations.**

Based on the advice of Exam Wing, O/o Office of Accountant General, (A&E), Punjab, Chandigarh vide letter dated 30.06.2021(Copy Enclosed), requested to staff wing to clarify that:-

- i. Whether the SAS (Civil Audit) passed candidates of A&E offices who have not applied for deputation-cum-absorption basis or have not been absorbed in Audit Offices are eligible for appearing in SAS (Civil Accounts) Examination. If so, whether any declaration such as on passing of SAS (Civil Accounts) Exam, he/she will not be allowed to go to Audit office or any such undertaking is to be taken from them.
  - ii. After passing the SAS (Civil Audit) Examination, whether is mandatory for AAO (Adhoc) or SAS (Civil Accounts) passed candidates to apply for deputation-cum-absorption in the Audit offices on receipt of requisition from the Audit offices.
2. In this regard, it is stated that during the year 2012, Exam Wing vide letter dated 20.04.2012 (copy enclosed) stated that:-

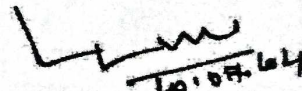
- i. There are two categories of candidates in these A&E offices. One who appeared in Civil Audit branch but failed and the other, who passed Civil Audit branch but awaiting absorption in Audit office as per undertaking furnished by them.
- ii. The Examination Section was of the opinion that so long as the candidates are on the strength of Accounts offices and have not been absorbed in audit office they can be permitted to appear in the Civil Accounts examination to be held in September 2012 because the Accounts office is their mother office.

3. The aforesaid opinion of Exam Wing was confirmed by Staff Wing Vide letter no. 436 - Staff(App I)24-2010/KW-II dated 14.05.2012 , Para (c) (copy enclosed) of which is as under:-

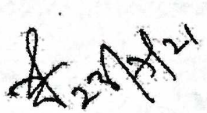
"SAS Civil Audit passed candidates of A&E offices, who could not be absorbed in Audit Stream, shall have to clear the remaining papers of SAS (Civil Accounts) Examination for their promotion as Assistant Accounts Officer. However, such officials would be allowed to appear in the SAS (Civil Accounts) Examination only after furnishing a written undertaking that they agree to forfeit their claim for deputation-cum eventual absorption in any Civil Audit Office. Further, all their previous chances, which they have exhausted while appearing in the SAS (Civil Audit) examination, may be taken into account while reckoning their remaining number of chances".

4. Therefore, SAS (Civil Audit) passed A&E officials who have not been absorbed in Civil Audit offices are eligible to appear in SAS (Civil Accounts) Exam as SAS (civil Accounts) stream is natural branch of A&E officials.

5. On passing the SAS (Civil Accounts) Exam, A&E officials are eligible for promotion to the post of Asst Accounts officer and after promotion to the post of Asst Accounts officer, the officials are not eligible for absorption in Civil Audit offices.

  
20.07.21  
(R. K. Tiwari)

Sr. Administrative Officer (Staff App I)

  
Sr. Administrative Officer (Exam)

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27-7-21