



सत्यमेवजयते

कार्यालय महालेखाकार(लेखा व हक.) पंजाब व यू.टी. चण्डीगढ़।  
OFFICE OF THE ACCOUNTANT GENERAL (A & E), PUNJAB & U.T.  
CHANDIGARH-160017

फैक्स 0172-2703110 दू.भा - 2702272,2702072

क्रमांक:- प्र-03/2021-22/2007-21

दिनांक:- 17.01.2022

भारत के नियंत्रक एवं महालेखाकार के कार्यालय के पत्र स. 386/03-परीक्षा/परीक्षा-1 2021 दिनांक 14.12.2021, परिपत्र स. 34-स्टाफ (नियुक्ति 1)/2021 जारी स. 1203-स्टाफ(नियुक्ति 1)/17-2021 दिनांक 24.09.2021, स्टाफ नियुक्ति विंग पत्र स. 949-स्टाफ (नियुक्ति 1)/16-2019 दिनांक 20.07.2021, पत्र स. 411/03-परीक्षा/परीक्षा-1/2021 दिनांक 29.12.2021 तथा परिपत्र स. 2022 का 1 जारी स. 04/08-परीक्षा/पाठ्यक्रम संसोधन/2021 दिनांक 06.01.2022 की प्रतियाँ (कुल 05) निम्न को सूचना व आवश्यक कार्यवाही हेतु प्रेषित की जाती हैं:-

1. महालेखाकार के सचिव
2. उप महालेखाकार के सचिव, प्रशासन, पेंशन एवं लेखा
3. गोपनीय कक्ष, उप महालेखाकार (प्र)
4. पी ऐ ओ
5. प्रशासन I, II, तथा हिंदी कक्ष
6. सीआरटी-I, II
7. पी.पी.सी.बी.
8. टी एम-II
9. केन्द्रीकृत विधि कक्ष
10. यू टी (प्रशासन)
11. वर्क्स प्रशासन
12. आई टी ऐ
13. सूचना पट
14. कार्यालय आदेश फाइल
15. आई.टी. सपोर्ट सेल (डेटाबेस के द्वारा वितरित करने हेतु)

अनुलग्नक :- यथोपरि

  
व. लेखा अधिकारी (प्र -03)

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

Circular No. 01 of 2022

(Only for IA & AD)

No. 04/08-Exam/Syllabus Revision/2021

Dated: 06/01/2022

To

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

**Subject: Change of pattern to Multiple Choice Questions (MCQ) in  
Departmental Examinations**

Madam/Sir,


The departmental examinations which are being conducted by Examination Wing of Headquarters had been revamped in the year 2010 and the examination pattern changed from conventional mode to Multiple Choice Questions (MCQ) pattern along with revision of syllabus. However, the examinations conducted by the field offices are generally held in conventional mode with some topics in MCQ which needs to be revised in conformity with the changed circumstances. Accordingly, it has been decided to reform the pattern of the following departmental examinations which are being conducted locally by the Heads of the Department from conventional mode to Multiple Choice Questions (MCQ) pattern with effect from the date of issue of this circular:

- (a) Departmental Examination for Auditors/Accountants
- (b) Departmental Examination for 12<sup>th</sup> Pass Multi Tasking Staff
- (c) Incentive Examination for Sr. Auditors/Sr. Accountants
- (d) Divisional Accountants Grade Examination
- (e) Preliminary Examination for SAS Examination

2. However, wherever there is testing of Language Skill in English/Hindi/Other Indian Languages, it is to be continued in existing pattern of descriptive mode.

3. The existing percentage of pass marks and all other terms and conditions will continue.

Yours faithfully,

  
(Purushottam Tiwari)  
Director General (Exam)

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**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**  
**NEW DELHI**  
**EXAMINATION WING**

No. 411/03-Exam/Exam-1/2021

Dated: 29/12/2021

**To**

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

**Sub: Examination Schedule of 2022**

The Examination Schedule of 2022 is as under:

Sl No.	Examination	Examination Date
1	SAS/RA/I/CPD Examination-1 of 2022	18 <sup>th</sup> to 23 <sup>rd</sup> April 2022
2	End of Training Examination of AAOs for promotion as Sr. AOs	28 <sup>th</sup> September 2022
3	End of Training Examination of Sr. Auditors/Sr. Accountants for promotion as Assistant Supervisors	23 <sup>rd</sup> November 2022
4	SAS/RA/I/CPD Examination-2 of 2022	14 <sup>th</sup> to 19 <sup>th</sup> November 2022

The dates may change due to factors beyond our control or administrative exigencies. However, the field offices are requested to complete the requisite in-house training programme well before the indicated date of examination and make other preparations accordingly.

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

Yours faithfully,



(Hirak Bagchi)

Sr. Administrative Officer (Exam)

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**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,

  
14/12/21

(Hirak Bagchi)  
Sr. Administrative Officer (Exam)

Circular No. 34- Staff (App 1)/2021

No. 1203 -Staff (App 1)/17-2021

Dated: 24.09.2021

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

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**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.

  
(R. K. Tiwari)

Sr. Administrative Officer (Staff App I)



Sr. Administrative Officer (Exam)

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27-7-21