

महालेखाकार (ले0&ह0) का कार्यालय
बीरचंद पटेल पथ,
पटना, बिहार - 800001



OFFICE OF THE ACCOUNTANT
GENERAL (A&E),
BIRCHAND PATEL PATH
PATNA, BIHAR - 800001

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Letter No. _ WM-III/2024-25/

दिनांक / Date - 09/2024

Office Order

In continuation of the headquarters office circular No. 04 of 2023 issued vide No. 431/05/-Exam/ DAGE syllabus Revision/2022 dated 09.10.2023 (Copy enclosed), a copy of another circular vide circular No. 04 of 2024 issued vide No. 351/15/-Exam/ Exam Conducting Centrally/2023 dated 13.09.2024 (Copy enclosed) received from headquarters is circulated herewith for information of all concerned.

The office order/ Circular relating to next exam would be issued shortly.

Enclosure: - As stated above.

Sd/-
Dy. Accountant General (Works)

Bihar, Patna

Memo No. WM-III/2024-25/ 60

Dated- 19/09/2024

Copy forwarded to kind information to :

- 1 The Secretary to Accountant General (A&E), Bihar, Patna for kind information.
- 2 Sr. Dy. Accountant General (Admn.), O/o the A. G. (A&E), Bihar, Patna for kind information.
- 3 The Dy. Accountant General (Works) O/o the A. G. (A&E), Bihar, Patna for kind information.
- 4 All Concerned Executive Engineers (through website).
- 5 All Concerned Officials of DA cadre (through website).
- 6 AAO/WM-I.
- 7 AAO/WM-II.
- 8 AAO-ITS for uploading on official website under the tab DA's & DAO's cadre.
- 9 Notice Board/Office website.

[Signature]
Sr. Accounts Officer

Bihar, Patna

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OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI

EXAMINATION WING

Circular No. 04 of 2024

(For IA&AD only)

No. 351/15-Exam/Exam Conducting Centrally/2023

Dated: 13/09/2024

To

All Heads of Department of IA&AD offices
DG (Staff)/DG (HQ)
(As per standard e-mail list)

Sub: Conduct of departmental examinations-reg.

Madam/Sir,

Refer to Exam Wing's Circular No. 01 of 2024 dated 17.01.2024 (copy enclosed).

2. The Competent Authority has decided that following four upcoming departmental examinations will be conducted in **Multiple Choice Question (MCQ)** mode by field offices (HODs) in the existing syllabus and pattern as was existing till 30.06.2024 and mentioned in the revised chapter-9 of CAG's MSO (Admn) Vol I. The question papers will be set locally by respective Heads of Departments (HODs).

- a) Departmental Examination for Auditors
- b) Departmental Examination for Accountants
- c) Divisional Accountant Grade Examination
- d) Departmental Examination for 12th pass MTS

3. Examinations will follow the exam pattern outlined in Circular No. 01 of 2022 dated 06.01.2022 regarding change of pattern to MCQ in Departmental Examinations and clarifications(s) subsequent to change of pattern to MCQ in all departmental examinations which are being conducted locally by HODs issued vide Circular No. 10 of 2022 dated 24.03.2022.

4. All Heads of Departments (HODs) are requested to conduct these examinations as early as possible but not later than 31.10.2024. However, next exams which will be due in February/March/September 2025, will be conducted centrally by Exam wing with the revised syllabus.

This issues with the approval of Competent Authority.

Yours faithfully,

Swati Pandey

(Swati Pandey)

Principal Director (Exam)

उप-महालेखाकार (लेखा एव भी०एल०सी०/कार्य)
Dy. Accountant General (A/cs & VLC /Works)
आयरी सं० / Dy. No. 215
दिनांक / Date 17/09/24

उप-महालेखाकार (लेखा एव भी०एल०सी०/कार्य)
विभाग प्रमुख का कार्यालय
आयरी संख्या CAE-606
दिनांक 13/09/24

Shri Adarsh
Shu
12.09.24

AT&A
12/9/24

W.M-III
VRHEW
Shri Sankar Ji

JAG(w) Secy.
g. & Exam
Admn-I

For immediate action

with and
suppliers

13/09

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

EXAMINATION WING

Circular No. 01 of 2024

(For IA&AD only)

No. 15/15-Exam/Exam Conducting Centrally/2023

Dated: 17/01/2024

To

All Heads of Department of IA&AD offices
DG (Staff)/DG (HQ)
(As per standard e-mail list)

Sub: Conducting four categories of departmental examinations centrally

Madam/Sir,

The Competent Authority has decided to conduct the following examinations centrally by Examination Wing of Headquarters office on offline mode w.e.f. 1st July 2024 as per the examination cycle mentioned in C&AG's MSO (Admn.) Vol. I.

- a) Departmental Examination for Auditors/Accountants (twice in a year i.e. February and August)
- b) Incentive Examination for Sr. Auditors/Sr. Accountants (once in a year i.e. April)
- c) Preliminary Examination for SAS Examination (once in a year i.e. January)
- d) Departmental Examination for 12th pass MTS (once in a year i.e. September)

2. The schedule for the examinations will be decided and circulated by the Exam Wing. The question papers and answer keys of these exams will be provided by Exam Wing to all field offices. Examinations will be held at field offices as is being conducted at present.

3. These examinations will follow the exam pattern outlined in Circular No.01 of 2022 dated 06.01.2022 regarding change of pattern to MCQ in Departmental Examinations and clarification(s) subsequent to change of pattern to MCQ in all departmental examinations which are being conducted locally by HoDs issued vide Circular No.10 of 2022 dated 24.03.2022. The specifications of these examinations are as follows:

- a) The pattern of these examinations generally will be MCQ based. However, wherever there is testing of Language Skills in English/Hindi/Other Indian Languages, it is to be continued in the existing pattern of descriptive mode. IT practical will be conducted on computer. Books are not allowed in these examinations.

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- b) The duration of the examinations will be of two hours. The number of questions for each paper based on the MCQ pattern will be 100, except Paper-I of Preliminary Examination for SAS Examination and IT practical of Departmental Examination for Auditors (all branches). Paper-I of the preliminary exam is divided into two sections, Section-I (General English/General Hindi) will be in conventional mode and Section-II (Constitution of India) will be MCQ based, both sections carry equal weightage of 50 marks.
- c) Pass and exemption marks will be 45% in each paper except Incentive examination for Sr. Auditors/Sr. Accountants. Pass marks in Incentive Examination for Sr. Auditors/Sr. Accountants is 50%.
- d) The existing valuation system (Circular No. 09 of 2008, which is revised from time to time) will continue till the examinations are in offline mode. For Preliminary exam for SAS exam, the evaluation would continue as it stands now i.e. valuation of the Preliminary Exam for SAS Exam is to be done in respective field offices. Every answer of IT practical may be saved in a separate file and for valuation, file(s) may be sent by email/DVD/CD by ensuring appropriate and strict security controls.
- e) The existing number of chances will continue. The counting of the number of chances would start afresh from the beginning of conducting the exams centrally. Previous exemption will continue to be valid.
- f) Negative marking to the extent of 0.25 mark (25 percent) is applicable for each wrong answer of MCQ. No negative marking is applicable for conventional/descriptive and IT practical papers/parts.
- g) Marks in each paper will be awarded in whole numbers. The total marks awarded to the candidate should be expressed in a whole number. Fraction (in overall total and not in the total of a question) should be rounded off to the next whole number e.g. 44.25/44.50/44.75 is to be rounded off to 45.
- h) Exams will be held on the revised syllabus. Revised syllabus of Departmental Examination for Accountants, Incentive Examination for Sr. Accountants and Departmental Examination for 12th pass MTS will be communicated in due course. The syllabus of preliminary exam will be the same as the revised SAS syllabus of respective papers as well as branches.

Topics & Papers of Preliminary Examination for SAS Exam (Para 9.2.4 of C&AG's MSO (Admn.) Vol. I)	Relevant topics of the revised SAS syllabus
Paper-I	
a) General English/Hindi	a) PC-1 Language Skills (English/Hindi)
b) Constitution of India	b) PC-2 Government Audit (Constitution of India)

Paper-2
Service Regulations, Financial Rules
and Principles of Government
Accounts

PC-4 Financial Rules, Service Rules
and Basic Principles of Government
Accounts and CPWA (Civil Accounts,
Civil Audit & Local Audit)

PC-5 Financial Rules, Service Rules &
Principles of Defence Accounts
(Defence Audit)

PC-6 Financial Rules, Service Rules
and Basic Principles of Postal and
Telecom Accounts (Finance &
Communication Audit)

PC-7 Railways Service Rules,
Financial Rules, and Principles of
Railways Accounts (Railway Audit)

PC-8 Financial Rules, Basic Principles
of Government and Public Works
Accounts, Service Rules and
Accounting Standards (Commercial
Audit)

4. The candidates will appear in the examination where they are posted subject to condition that there is an office of IA&AD. The candidates and offices will coordinate with each other accordingly.

This issues with the approval of the DAI (HR, IR & Coord).

Yours faithfully

Swati Pandey

(Swati Pandey)

Principal Director (Exam)

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

Examination Wing

Circular No. 04 of 2023

(Only for IA & AD)

No.431/05-Exam/DAGE Syllabus Revision/2022

Dated: 09/10/2023

To

**Principal Accountants General (A & E)
All Accounts and Entitlement offices
(As per standard email list)**

**Subject: Revised Syllabus of Divisional Accountants Grade Examination
(DAGE) 2023**

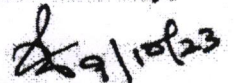
Madam/Sir,

The syllabus of departmental examinations is revised from time to time according to departmental requirement on changed circumstances. In this regard, it is informed that with the changed audit/accounts environment, the **Competent Authority has approved the revised syllabus of 'Divisional Accountants Grade Examination' along with Paper-wise exemption matrix.** The revised syllabus and Paper-wise exemption matrix are enclosed herewith.

2. There are 7 papers in the revised syllabus of DAGE. Total marks in each paper is **100**. Pass/exemption marks in each paper is **45**. Negative marks for each wrong answer of MCQ is **0.25**. No negative mark for Conventional and Practical paper/part.

3. The DAGE in the revised syllabus will be conducted **twice** a year (as is being held at present as per Para 7.8 of MSO (Admn) Vol. I) centrally along with SAS examination. The **first** DAGE in the revised syllabus will be held along with **SAS Exam-2 of 2024**.

Yours faithfully,



(Hirak Bagchi)

Sr. Administrative Officer (Exam)



महालेखाकार (ले० एवं ह०) का कार्यालय, बिहार, पटना
OFFICE OF THE ACCOUNTANT GENERAL (A&E), BIHAR, PATNA

Office Order

The headquarters office vide circular No. 04 of 2023 issued under No. 431/05-Exam/DAGE Syllabus Revision/2022 dated 09.10.2023, has conveyed the approval of competent authority regarding revised syllabus along with paper-wise exemption matrix for Divisional Accountant Grade Examination which shall be conducted along with SAS Exam-2 of 2024.

Above mentioned Circular of headquarters office is hereby being circulated among the officials of Divisional Accountant Cadre for information.

Encl: As above (14 pages).

Signed by Manmeet Kumar

Date: 17-10-2023 17:43:22

Reason: Approved

**Dy. Accountant General (Works)
Bihar, Patna.**

Copy forwarded for kind information to:-

1. The Secretary to the Accountant General (A&E), Bihar, Patna for kind information.
2. The Dy. Accountant General (Admn.), O/o the A.G. (A&E), Bihar, Patna for kind information.
3. The Dy. Accountant General (Works.), O/o the A.G. (A&E), Bihar, Patna for kind information and necessary action.
4. All/ Concerned Executive Engineers (through website).
5. All/Concerned Officials of DA Cadre (through website and other whatsapp groups)
6. AAO/ WM-I Section.
7. AAO/WM-II Section.
8. AAO/ ITS for uploading on Official Website under the tab DA's & DAO's Cadre.

Signed by Subhash Kumar
Rajak

Date: 17-10-2023 17:52:13

Reason: Approved

**Sr. Accounts Officer
Bihar, Patna.**