

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA,
NEW DELHI

Examination Wing

Circular No. 17 of 2020

(For IA & AD only)

No. 484 /19/Exam/Cash Awards/2020

Dated- 17-12-2020

To

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

Subject : Scheme for grant of cash prizes to candidates securing highest marks in the
Subordinate Audit/Accounts Service (SAS) Examination

Sir /Madam,

I am directed to invite a reference to Examination wing Circular No. 10 of 2007 issued vide No. 521/Exam/11-97/V dated 18/07/2007 and to state that effective from the SAS Examination-I to be held in 2021, the amount of cash prizes mentioned therein have been revised as follows:

	Existing Amount	Revised Amount
First	Rs. 4000/-	Rs. 10000/-
Second	Rs. 2500/-	Rs. 6250/-
Third	Rs. 1600/-	Rs. 4000/-
Forth	Rs. 1000/-	Rs. 2500/-

2. Other terms & conditions stipulated in circular No. 3 of 1982 referred to in circular No. 10 of 2007 will remain unchanged.

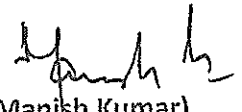
3. To serve as an Incentive for the prospective candidates for the SAS Examination to prepare better for the examination so as to reap the benefit of cash prize in addition to passing the examination, it is requested that the list of the prize winners should be prominently displayed on the notice boards. The offices to which the prize winners belong

should, in addition, display photographs also of such candidates on their notice boards alongwith a brief Resume of their achievements besides printing the same in the Activity Report and other publications brought out by those offices.

4. The above orders may kindly be given wide publicity among the staff of your office.

5. Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,



(Manish Kumar)

Director General (Examination)

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

Examination Wing

Circular No. 16 of 2020

No. 460/ 09-Exam/Annual Prog/Suppl Exam/2020
Dated 27th November 2020

To

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

Subject: Eligibility to appear in Departmental Examinations

Madam/ Sir,

References are being received seeking clarification on the eligibility of candidates who have been registered for the SAS/RA/I/CPD Examinations but are going to retire before completion of all the papers of the examination as per schedule/date sheet of the examination.

2. In this regard, it is clarified that an official is eligible for any Departmental Examination if the official is in service till completion of the entire examination i.e. till last date of the entire examination as per date sheet/schedule.

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 15 of 2020

(For IA & AD only)

No.433/09-Exam/Annual Prog/Suppl Exam/2020

Dated 03 November 2020

To

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

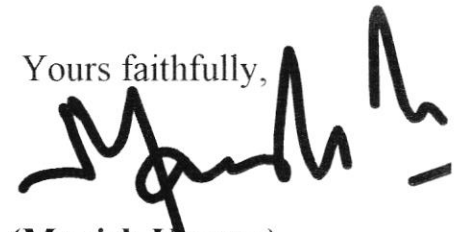
Subject: Result of Revenue Audit Examination 2019

Madam/ Sir,

The result of Revenue Audit Examination 2019 held on 18/10/2020 has been declared. The result is being sent to the concerned office by email.

2. The officials who have been declared passed in the Revenue Audit Examination 2019 are entitled for one advance increment with effect from 1st November 2019.

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 14 of 2020

(For IA & AD only)

No. 432/18-Exam/Prom AAO to Sr. AO/2020
Dated 3 November 2020

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

Subject: Evaluation of training for promotion as Sr. AO

Madam/ Sir,

Please refer to Training Division Circular No.420/Trg Div/373/2019 dated 24.9.2020 regarding mandatory training to AAOs to be empanelled for promotion as Sr. AOs. At the end of the mandatory training programme, a centralised training evaluation examination is to be conducted. The details of the training evaluation examination is as under;

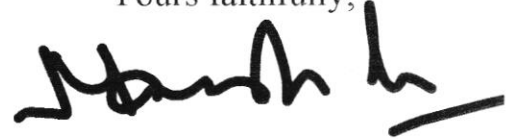
1. The distribution of marks will be as follows:

Audit Stream		Accounts and Entitlement Stream	
a) Topics common for all audit streams	25%	Accounts specific topics	50%
b) Stream specific topics	25%		
Common (admin etc) topics	50%	Common (admin etc) topics	50%

- The examination will be of two hours duration.
- The examination will consist of 100 questions.
- The questions will be MCQ type.
- The mode of examination (Pen paper/Computer based) will be decided by the field offices according to the feasibility and local conditions.

6. The candidates will appear in the examination at the station where they are posted subject to condition that an IA & AD office is there. The parent office of such candidates may inform those offices and the candidates accordingly.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Manish Kumar', with a long horizontal stroke extending to the right.

(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 13 of 2020

(For IA & AD only)

No. 379/08-Exam/Cadre Restructuring/2020

Dated 29 October 2020

To

Heads of Department of IA&AD offices

(As per standard e-mail list)

Subject: Evaluation of training for promotion as Assistant Supervisor

Madam/ Sir,

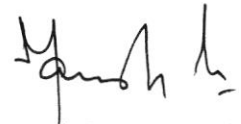
Please refer to Staff Wing Circular No.43-Staff (App 1)/2020 dated 15.10.2020 and Training Division Circular No.444/Trg Div/246/2015 dated 27.10.2020 regarding promotion of eligible Sr. Auditors/ Sr. Accountants to the grade of Assistant Supervisor in Level 7 of Pay Matrix. At the end of the mandatory training programme, a centralised training evaluation examination is to be conducted. The details of the training evaluation examination is as under;

1. The examination will consist of two parts i.e. Audit/Accounts work and General administrative work. The distribution of marks will be as follows:

Audit Wing		Accounts and Entitlement Wing	
a) Field Audit - mandatory examination of records and accounts, methods and procedures etc	50%	Evaluation of budget of State Government, management of data capture in VLC, GPF IT application, pension processing IT application, gazetted entitlement management system, grievance redressal, compliance with statutes/rules like RTI, recruitment, legal work etc	50%
b) Central Audit			
General administrative work	50%	General administrative work	50%

2. The examination will be of two hours duration.
3. The examination will consist of 100 questions.
4. The questions will be MCQ type.
5. The qualifying marks will be 40%.
6. There will be no negative marking.
7. The mode of examination (Pen paper/computer based) will be decided by the field offices according to their feasibility and local conditions.

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 12 of 2020

No. 76/260-Exam/SAS/Reg/Feb-Mar/2013

Dated 20 October 2020

To

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

Subject: Holding departmental Examinations by field offices

Madam/ Sir,

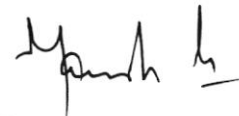
We have been receiving number of references for advice on the above subject. In this regard, Heads of Department (HoDs) are competent to conduct Preliminary test for SAS Examination, departmental examination for Accountants/Auditors, departmental examination for 12th pass Multi Tasking Staff for promotion as Clerks and Incentive Examination for Senior Auditors/Senior Accountants vide Para 9.2.4, Para 9.4, Para 9.6 and Para 9.8 of CAG's MSO (Admn) Vol. I respectively.

2. The HoDs are also in a better position to assess the local situation and act accordingly. The SOP dated 10/09/2020 for conducting the examinations as circulated by MoH & FW is enclosed for ready reference.

3. The HoDs may accordingly take a suitable decision in this regard.

Encl: As above

Yours faithfully,



(Manish Kumar)
Director General (Exam)

Government of India
Ministry of Health & Family Welfare

Revised SOP on preventive measures to be followed while conducting examinations to contain spread of COVID-19

Examination centres are frequented by large number of students (as well as their parents) and staff till the entire duration of the exam and therefore, it's vital to plan and conduct these examinations, while following specific preventive measures, as detailed in the paragraphs below.

1. Generic preventive measures

The generic measures include simple public health measures that are to be followed to reduce the risk of COVID-19. These measures need to be observed by all (staff, students and parents) in these places at all times.

These include:

- i. Physical distancing of at least 6 feet to be followed as far as feasible.
- ii. Use of face covers/masks to be made mandatory.
- iii. Practice frequent hand washing with soap (for at least 40-60 seconds) even when hands are not visibly dirty. Use of alcohol-based hand sanitizers (for at least 20 seconds) can be made wherever feasible.
- iv. Respiratory etiquette to be strictly followed. This involves strict practice of covering one's mouth and nose while coughing/sneezing with a tissue/handkerchief/flexed elbow and disposing off used tissues properly.
- v. Self-monitoring of health by all and reporting any illness at the earliest.
- vi. Spitting shall be strictly prohibited.
- vii. Installation & use of Aarogya Setu App shall be advised to all, as far as feasible.

2. All Universities/Educational Institutions/Examination Conducting Authorities/Examination centers shall specifically ensure the following arrangements:

a) Planning of examinations

- i. Only those examination centers which are outside the containment zone shall be allowed to function. Staff/examinees from containment zones shall not be permitted. Such examinees shall be given an opportunity to undertake the examination through other means or the Universities/Educational Institution/ Agency may consider appropriate measures in this regard.
- ii. Universities/ Educational Institutions/ Examination Conducting Authorities/ Examination centers may plan out the examination schedule in a staggered manner so as to avoid overcrowding at any examination center on any day.

- iii. Keeping in view the physical distancing norms, institutions should have adequate room capacity to ensure proper seating arrangement for examination.
- iv. Appropriate arrangements for personal protection gears like face covers/masks, and other logistic like hand sanitizers, soap, sodium hypochlorite solution etc. shall be made available by Universities/ Educational Institutions/Examination Conducting Authorities/Examination centers to the staff as well as students as per requirements.
- v. Exam functionary and examinees may also submit self-declaration about health status at the time of entrance to the examination center. Such self-declaration form may be circulated at the time of issue of admit tickets. A simple do's and dont's/ Advisory may also be circulated at the time of issue of admit tickets.
- vi. Students should also be given prior information on what they should carry, which includes exam related documents (Admit card, ID card etc) , face mask, water bottle, hand sanitizer etc.
- vii. Adequate manpower shall be deployed by the Institution for maintaining discipline (to ensure observance to distancing norms and other preventive measures at all times) during conduct of the examination.
- viii. Adequate number of registration rooms and manpower for document verification and recording of attendance shall be planned duly ensuring social distancing norms.
- ix. Invigilators and supervisory staff need to be briefed on the code of conduct in the context of COVID.
- x. Provisions must be made for display of Posters/standees/AV media on preventive measures about COVID-19 prominently at the examination center (outside and inside).
- xi. The examination center should have a designated isolation room for isolating any person who is found symptomatic at the time of screening or during examination, till such time medical advice may be sought. A clear policy on allowing/disallowing symptomatic candidates to undertake examinations shall be delineated by the Examination Conducting Authorities in advance.

b) Transportation to and from the examination center

If any transportation is arranged by educational institutions conducting examinations, proper sanitization of buses/other transport vehicles shall be ensured.

c) Entry and exit to the examination center

- i. Entrances to have mandatory hand hygiene and thermal screening provisions. If any examination functionary/examinee fails to meet the self-declaration criteria, they shall not be allowed entry.
- ii. Only asymptomatic staff and students shall be allowed inside the examination hall.
- iii. In regular course, a symptomatic candidate should be referred to the nearest health center and given an opportunity to undertake the examination through other means or the Universities/Educational Institution shall arrange for taking exam at a later date when the student is declared physically fit. However, if a student is found to be symptomatic, the permission or denial thereof, in such cases shall be granted as per the policy already enunciated on the issue by the Examination Conducting Authorities.

- iv. All staff and students to be allowed entry only if using face cover/masks. The face cover/mask has to be worn at all times inside the examination center by all.
- v. Enough entry & exits gates for students and staff shall be ensured to avoid overcrowding.
- vi. Maintaining physical distancing of a minimum of 6 feet, when queuing up for entry and inside the center as far as feasible.
- vii. Specific markings may be made with sufficient distance to manage the queue and ensure social distancing in the premises.
- viii. Proper crowd management in the examination center as well as outside premises like parking lots, waiting areas — duly following physical distancing norms shall be ensured.
- ix. Bags/books/mobiles should not be allowed in the examination center.
- x. The examinees will be taken to a registration room in batches maintaining adequate physical distancing norms for document verification and recording of attendance. Thereafter they will be escorted in batches to the allotted examination hall.
- xi. Frisking of examinees, if needed, shall be undertaken after thermal screening. Personnel involved in frisking shall wear triple layer medical mask in addition to gloves. Proper hand hygiene shall be maintained by such personnel every time they change their gloves.
- xii. On completion of exam, the candidates should be permitted to move out in an orderly manner

d) Special precautions for high risk individuals

- i. All staff that is at high risk (older employees, pregnant employees and employees who have underlying medical conditions) shall not be deployed for invigilation/conduct of examination.
- ii. Such staff should preferably be deployed in tasks not requiring direct contact with the students.

e) Movement within the examination center, seating arrangement including conduct of examination

- i. Number of people in the elevators shall be restricted, duly maintaining physical distancing norms.
- ii. Provision of wheelchairs, if warranted, should be ensured and these should be disinfected regularly.
- iii. In case of PwD candidate availing a scribe, both the candidate and scribe must wear the masks and be made to sit with adequate physical distancing.
- iv. Institutions may adopt contact less processes like OR code, online forms, digital signatures for the examination.
- v. Adequate arrangements for safe drinking water (preferably with disposable cups/glasses) be made in the examination hall.
- vi. Seating arrangement in the examination hall to be made in such a way that adequate social distancing is maintained.

- vii. For pen & paper based tests, the invigilator will sanitize his hands prior to distribution of question papers/answer sheets. The examinees will also sanitize their hands before receiving such papers and handing them back to invigilators. The collection and packing of the answer sheets, at every stage will involve sanitization of the hands. The answer sheets will preferably be opened up after 72 hours have elapsed post collection of papers.
- viii. Use of spit/saliva for counting/distributing sheets shall not be allowed.
- ix. Sharing of personal belongings/stationery shall not be allowed.
- x. For online/computer based examination, the systems shall be disinfected using alcohol wipes before and after conduct of examination.
- xi. Record of all exam functionaries/examinees shall be maintained in the system for future reference and traceability.
- xii. For air-conditioning/ventilation, the guidelines of CPWD shall be followed which emphasize that the (i) temperature setting of all air conditioning devices should be in the range of 24-30°C, (ii) relative humidity should be in the range of 40- 70%, (iii) re-circulation of air to be avoided to the extent possible, (iv) intake of fresh air should be as much as possible and (v) cross ventilation should be adequate.

f) Sanitation and Hygiene

- i. Examination hall and other common areas shall be sanitized each time before and after examination.
- ii. Effective and frequent sanitation within the premises shall be maintained with particular focus on lavatories, drinking and hand washing stations/areas.
- iii. Cleaning and regular disinfection (using 1% sodium hypochlorite) of frequently touched surfaces (door knobs, elevator buttons, hand rails, benches, washroom fixtures, etc.) to be made mandatory in all examination hall and other common areas.
- iv. Students and staff should be advised to dispose of used face covers / masks in covered bins available at the center. The waste thus generated may be disposed off in accordance with the hazardous waste disposal guidelines.

g) SOP to be followed in case of a suspect case or person who develops symptoms during the conduct of examination

- i. Place the ill person in a room or area where they are isolated from others.
- ii. The person will remain isolated while wearing a mask/face cover till such time he/she is examined by a doctor.
- iii. If symptoms deteriorate, inform the nearest medical facility (hospital/clinic) or call the state or district helpline.
- iv. A risk assessment shall be undertaken by the designated public health authority (district RRT/treating physician) and accordingly further action be initiated regarding management of case, his/her contacts and need for disinfection.
- v. Disinfection of the premises to be taken up if the person is found positive.

It may be noted that the SOP detailed above provides for minimum precautions to be followed during planning and conduct of examinations. Universities/ Educational Institutions/ Examination Conducting Authorities/ Examination centers may put additional measures in place as per their local assessment and in line with activities permitted by Ministry of Home Affairs (MHA) as per MHA orders issued under Disaster Management Act, 2005 from time to time.

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

Examination Wing

Circular No. 11 of 2020

No.75 /03-Exam/Addl Chance/2016/Vol. I

Dated 19th October 2020

To

Heads of Department of IA&AD offices

(As per standard e-mail list)

Subject: Number of permissible chances to pass the SAS Examination

Madam/ Sir,

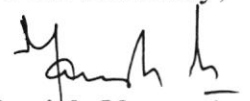
In supersession of Examination Wing Circular No. 08 of 2020 and other earlier circulars/orders regarding chances to pass the SAS Examination, the Competent Authority has increased the number of chances to pass the SAS Examination from 10 to 12. The details of the modified system are as under:

- a) Under the modified system, the total chances to pass the SAS Examination will be twelve (6 normal +6 additional)
- b) The time limit for passing the SAS Examination will be **eight years** considering two Examinations in a year (8 years for 12 chances). The six additional chances are not consecutive as earlier.
- c) The additional six chances may be admissible only to those candidates who have cleared five papers within first (normal) six attempts (6+6=12)
- d) The eligible officials will be allowed to appear **afresh** in the SAS Examination after exhausting either twelve chances or eight years whichever is earlier from the first registration of CBT **without any carry forward of exempted papers**
- e) The eligible officials who could not pass five papers within the first (normal) six chances will also be allowed to appear **afresh** in the SAS Examination

without any carry forward of exempted papers (no need to wait for completion of eight years) .

- f) **Afresh** means that the candidates are required to be screened through the Preliminary test, mandatory training etc as applicable to candidates appearing for the first time
- g) Those who have already exhausted ten chances will be allowed two more chances from next SAS Examination-1 and has to avail these two chances within two years i.e. four Examinations (counting from Examination-1 of 2021)
- h) In the modified system also, chance will be counted once a candidate registers for the SAS Examination
- i) **No** scope for withdrawal of candidature under the modified system
- j) In respect of direct recruit AAOs, they have to qualify the SAS Examination in respective branches during the period of probation for confirmation and regular appointment as AAO
- k) This modified system including the counting of eight years of SAS Examination will be applicable from next SAS Examination-1 of 2021.

Yours faithfully,



(Manish Kumar)

Director General (Exam)

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

Examination Wing

Circular No. 10 of 2020

No. 370/04-Exam/MSO Chapter 9-Revision/2020

Dated 15th October 2020

To

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

Subject: Re-naming the Main and Supplementary SAS/RA/I/CPD Examinations

Madam/ Sir,

The SAS/RA/I/CPD Examinations are conducted biannually - the Main and Supplementary Examinations. Fresh candidates can appear in Main Examination only in accordance with the cut-off date fixed as 1st September.

2. The Competent Authority has now decided that the distinction between the Main and Supplementary Examinations will be removed and the fresh/existing candidates will be allowed to appear in both the examinations which will be renamed as **Examination-1** and **Examination-2** of the year. The cut-off dates for determining the eligibility of the officials for SAS/RA/I/CPD Examinations will be **1st March** for **Examination-1** and **1st September** for **Examination-2** of the year, unless otherwise notified by the competent authority in a particular year.

3. Preliminary Examination and necessary training of all the fresh candidates who will be eligible for **Examination-1** and **Examination-2** of ensuing/during the year should be conducted only once in a year by the field offices.

4. The above modification will be applicable for the examinations from the first examination to be held in the year 2021.

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 09 of 2020

No. DG (Exam)/Revised Result/Main 2019/ RAE

Dated: 22nd September 2020

To

Heads of Department of IA&AD offices

(As per standard e-mail list)

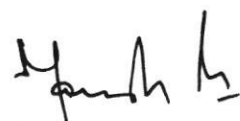
Subject: Re-examination of RAE-1 (Income Tax) paper of Main Examination 2019

Madam/ Sir,

Due to inadvertent reasons the RAE-1 (Income Tax) paper examination of Main Examination 2019 will be held again. Only those candidates who had appeared in this paper in the Revenue Audit Examination held in November 2019 will be allowed to take the examination again.

2. Date, time and other instructions regarding the examination will be intimated in due course.

Yours faithfully,



(Manish Kumar)

Director General (Exam)

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

Examination Wing

Circular No. 08 of 2020

No. 317/03-Exam/Addl. Chance/2016

Dated: 21st September 2020

To

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

Subject: Number of chances to pass the SAS Examination

Madam/ Sir,

Under the existing system, the normal number of chances to pass the Subordinate Audit/Accounts (SAS) Examination is six. However, candidates who qualify minimum five papers in their six attempts are given four additional consecutive attempts to pass the remaining papers of SAS examination. Therefore, at present the permissible number of chances to pass the SAS examination is ten (6+4).

2. Number of permissible chances to pass the SAS examination was reviewed. It was observed that there needs to be a balance between number of chances and quality of the officials clearing the SAS examination. It was also recognised that officials need to be encouraged to continuously take the SAS examination which will enhance their knowledge.

3. Accordingly, the Competent Authority has decided that **the eligible officials may be allowed to appear afresh in the SAS Examination after exhausting their permissible 10 (ten) chances (6+4), without any carry forward of exempted papers of SAS Examination.** However, in respect of Direct recruit AAOs, they have to qualify the SAS examination in respective branches during the period of probation for confirmation and regular appointment as AAO. This is applicable with effect from the next SAS Main Examination.

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 7 of 2020

No. 159 /05-Exam/Annual Prog./Suppl. Examination

Dated 18 August 2020

To

Heads of Department of IA&AD offices

(As per e-mail list)

Subject: Online registration for SAS/RA/I/CPD-I&II Supplementary Examination of Main Examination 2019

Sir/Madam,

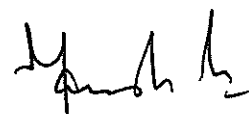
The SAS/RA/I/CPD Examination is normally held twice in a year – Supplementary Examination in the 1st quarter and Main Examination in the 3rd quarter of the financial year. However, in view of the situation arising due to outbreak of COVID-19 pandemic, the Supplementary Examination (corresponding to Main Examination 2019) could not be held till date. It has, therefore, been decided to complete the registration process and be prepared for conducting the examination at a short notice as soon as the situation is conducive.

2. The registration portal will GoLive from 26 August 2020 to enable registration of eligible candidates who intend to appear in the upcoming examination. Only pre-registration of existing candidates (i.e. those who had registered for SAS/RA/I/CPD Examination during 2010 to 2019) will be done in this phase. Necessary guidelines in this regard is enclosed (Annexure I & II).

3. Head of the Department (**HoD**) of the office where registration for examination will be done may nominate an officer, not below the rank of *Dy. Accountant General*, as Examination Registration Officer (**ERO**), who will manage the registration process of candidates. The ERO will be required to verify and validate the data entered in the online registration forms. Name, designation, email ID and mobile number of the officer nominated as ERO may please be intimated by email to examreg@cag.gov.in within five working days.

Encl: As above

Yours faithfully,



(Manish Kumar)

Director General (Exam)

Guidelines for Online Registration for SAS/RA/I/CPD Examination

Phase 1

This phase is called Pre-registration, in which ERO will login using his/her Login ID and password and fill up Part-I of the Registration Form to generate Login ID and OTP for each candidate and send the same to the candidates. Candidates registered for Main Examination 2019 already have their Login ID and can be added directly to Candidates List for the upcoming exam.

Phase 2

In this phase, the candidate will login and check Part-I of the Registration Form which will be pre-filled. If the candidate agrees with the data filled in by the office, he/she should proceed further to fill up Part-II of the Registration Form and submit the same. Candidates may be advised to check the particulars thoroughly and upload photo/signature before clicking the SUBMIT button. In case the candidate disagrees with the data pre-filled in Part 1 of the Registration Form, he/she should immediately contact the ERO concerned.

Phase 3

ERO is required to view the Registration Form submitted by the candidates and verify the data entered therein. In case of mismatch with service records and other relevant records, necessary correction can be made using the EDIT option. If ERO is satisfied regarding eligibility of the candidate to appear in the examination concerned and correctness of the data entered in the Registration Form, he/she will validate the candidature using the VALIDATE option. Printout of the filled in form should be taken at this stage for office record.

Phase 4

HoD will login at this stage using his/her Login ID and password to view the list of candidates validated by the ERO and approve/disapprove the candidature. Check-boxes will be displayed against the candidate's name and only checked candidates can be approved by HoD using the APPROVE option. In order to ensure fulfilment of the eligibility criteria by the candidates for the particular examination, a check-list will be displayed at this stage.

Note:

Registration of candidates for the examination should normally be done by the Cadre Controlling Office. However, in case of the officials on deputation, Pre-Registration can be done by ERO of the office in which he/she is posted, if that office has been allotted an office code. However, after online submission of the form by the candidate, verification and validation of the data is required to be done by ERO of his/her parent office.

UPDATED REGISTRATION PORTAL 2020

Part-I : Guidelines for ERO

1. Examination Registration Officer (ERO) will Login to the Registration Portal using his/her credentials. Upon successful login, ERO's Dashboard will open.
2. Candidates List and Registration Form under Registration Data will be blank before commencement of registration process. ERO is required to add eligible candidates who intend to appear in the upcoming examination. There will be two categories –
 - a) Candidates who already have Login ID to access the registration portal
 - b) Candidates who do not have Login ID to access the registration portal
3. ERO can directly add candidates at Sl. 2(a) above from Past Exam Data tab. Status of exemption in papers may be verified from the result of Main Exam 2019.
4. For adding candidates at Sl. 2(b) above, ERO is required to Generate Login ID, as shown below:
 - a) To generate Login ID for NEW CANDIDATES, who never registered for any examination after 2009, ERO needs to fill-up and submit Part-I of the Registration Form.
 - b) To generate Login ID in respect of EXISTING CANDIDATES, who had registered for any examination during 2010 to June 2019, ERO needs to select the last exam for which he/she had registered and enter the Index Number of the last exam. On submission, the system will display the Candidate's Profile viz. Name, Father's Name, DOB, Gender and Category (in case of SAS). It will also display the No. of Chances availed and the Papers, if any, in which Exemption secured. After verification of these details, ERO needs to fill-up the remaining fields of the Registration Form (Part-I) and submit the same.
5. Based on the actions at Sl. 3 & 4 above, login-ID wise **Candidates List** for the upcoming examination will be displayed by the system. ERO may check the list and **Send Login ID to Candidates** by clicking the relevant tab below the list.
6. After receipt of Login ID, candidates will login to the registration portal and fill-up/submit the registration form online. Filled-up forms submitted by the candidates will be displayed exam-wise under **Registration Form**. ERO is required to verify and validate the data entered in the forms, which can thereafter be accessed and

approved/disapproved by the Head of the Department (HoD) online using his/her credentials.

7. If at any stage the data displayed by the system does not match with the service records/ result, ERO should send a consolidated report in MS Excel in respect of all such candidates to Examination Wing by email to examreg@cag.gov.in before the closing date of registration and wait for further instructions in this regard.

Important Points – ERO Login

- ▶ Registration for an examination is counted as one chance, irrespective of whether the candidate appears or not. If withdrawal of candidature is permitted by the competent authority, chance is not counted.
- ▶ For all Existing Candidates, basic data (Candidate's Profile) will be pre-filled using his/her Last Examination Index Number. Basic data include (i) Name (ii) Father's Name (iii) DOB (iv) Gender and (v) Category (in case of SAS). No option to edit pre-filled data. In case of error/mismatch, issue needs to be communicated to Examination Wing by email to examreg@cag.gov.in
- ▶ Last Index Number should be entered by ERO to Generate Login ID, even if the Last Examination for which a candidate had registered is different from the examination in which he/she intends to appear. For example, if a candidate intends to appear in RAE for the first time, the Last Index Number to be entered by ERO to generate Login ID will be of SAS Examination, as this was the last exam for which he/she had registered.

Part-II : Guidelines for Candidates

1. Candidates can Login to the Registration Portal using his/her credentials. Upon successful login, Candidate's Dashboard will open.
2. Candidate is required to select the Examination he/she intends to appear.
3. If he/she had appeared in the selected Examination before (during 2000 to 2019), his/her Last Index Number will be displayed by the system.
4. On proceeding further, the Registration Form will be displayed.
5. Part-I of the Registration Form will be Pre-filled. If the candidate agrees with the data displayed, he/she may proceed to fill-up Part-II of the form and submit the form online after uploading his/her photo and signature. If any discrepancy is noticed, the same may be immediately brought to the notice of the ERO concerned.

Important Points – Candidate Login

- ▶ Last Index Number will **be auto-filled** in candidate's form for repeaters - no option to edit
- ▶ Uploading of documents has been dispensed with. Therefore, exemption claimed by candidate in any paper for passing Non-SAS/Pre-CBT Exams in terms of Notes below Para 9.2.10 of Chapter 9 of C&AG's MSO (Admn) Vol. – I will be allowed by the ERO only after **proper verification of original certificate/result** of such examination by the field office concerned.
- ▶ In case of **switch over of branch** in SAS Examination, HQ Permission Letter/Circular No. & Date required to be entered and the same will be verified by the ERO.
- ▶ **Training** Completion status - "Yes" OR "Exempted" (there is no option for "No") to be verified by ERO

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

Examination Wing

Circular No. 06 of 2020

No. 149/05-Exam/Annual Prog./Main Exam 2020

Dated 28 July 2020

To

Heads of Department of IA&AD offices

(As per e-mail list)

Subject: Guidelines for Pre-Exam Training and Preliminary Examination

Sir/Madam,

As per Para 9.2.8 of Chapter 9 of C&AG's MSO (Admn) Vol. I, arrangements for holding training classes should be made by the Principal Accountants General/ Directors General/ Accountants General/ Principal Directors of Audit for the benefit of candidates of the SAS Examination. Similarly, Pre-Examination Training is also required to be arranged for the candidates of Revenue Audit Examination in terms of Para 9.3 of Chapter 9 of C&AG's MSO (Admn) Vol. I.

2. In view of the situation arising due to outbreak of the COVID-19 pandemic, the following guidelines for conduct of Pre-Examination Training and Preliminary Examination are issued:

(a) Pre-Examination Training for SAS and RA Exams

(i) The COVID-19 pandemic is forcing all institutions to shift rapidly from in-person to online learning. Under these circumstances, the Principal Accountants General/ Directors General/ Accountants General/ Principal Directors may consider switch-over to online training.

(ii) The SAS Examination is presently held in seven branches, comprising of 27 papers, while the RA Examination is held for four branches, comprising of two papers. The course modules are required to be suitably modified for delivery over the online platform, keeping the learning objectives in view. Collaboration with RTIs and other offices of IA&AD may be useful in this regard. The online self-assessment test (GOSAT) devised by CRA / CEDAR may be taken into consideration for the Revenue Audit Training (<https://cedar.gov.in/>).

(iii) As far as practical training outside the office is concerned (e.g. in PWD office for SAS Exam), the Principal Accountants General/ Directors General/ Accountants General/ Principal Directors may consider exempting the same depending upon the prevailing situation.

(iv) Henceforth, it would be mandatory to indicate the training completion status in the registration form during online registration. Therefore, there is no requirement for sending the Training Completion Certificate to Examination Wing of Headquarters.

(b) Preliminary Examination for SAS

(i) Preliminary Examination may be conducted after the Pre-Examination Training, if not already held. In such case, all the eligible and desirous candidates may be imparted the Pre-Examination Training online.

(ii) Preliminary Examination may be conducted by the field offices keeping in view the guidelines on COVID-19, particularly with regard to social distancing norms, issued by the Union/State Governments from time to time.

3. Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,

Sd/-

(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 05 of 2020

No. 147/06-Exam/Prof. Qualification/2020

Dated 21 July 2020

To

Heads of Department of IA&AD offices

(As per e-mail list)

Subject: Suggestions on exemption in paper against professional qualification

Sir/Madam,

With a view to attract talent and promote knowledge enhancement, due recognition is given to certain professional qualifications acquired by the officials from recognised/reputed institutions such as The Institute of Chartered Accountants of India and The Institute of Cost Accountants of India (previously known as The Institute of Cost & Works Accountants of India). Accordingly, candidates having such professional qualification are exempt from appearing in some of the papers of the SAS Examination in terms of Note 2 & 3 below Para 9.2.10 of Chapter 9 of C&AG's MSO (Admn) Vol. – I.

2. It has been decided by the competent authority to invite suggestions regarding the professional qualifications that could be considered for grant of exemption in the papers of the departmental examinations viz. SAS/RAI/CPD, depending on similarity of the syllabus/contents of the papers. You are, therefore, requested to widely circulate it and forward your suggestion in this regard in the enclosed format through email to examsection@cag.gov.in by 31 August 2020.

3. Based on the feedback received from various quarters, particularly the field offices of IA&AD, a feasibility study will be conducted to identify the professional qualifications against which exemptions could be granted in the departmental examinations, in addition to the existing exemptions mentioned in Para 1 above.

4. Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,

Encl: As above

Sd/-

**(Manish Kumar)
Director General (Exam)**

Suggestions on exemption in paper against professional qualification

Sl. No.	Particulars	Suggestions
1.	Name of the institution	
2.	Professional Qualification awarded by the institution at Sl. 1	
3.	Suggested exemption in Paper(s) of SAS/RA/I/CPD Exams against the professional qualification at Sl. 2	
4.	Brief justification for the suggested exemption at Sl. 3 including the following: a) Name of the related paper b) Coverage of paper content/ syllabus c) Examination pattern d) Recognition of the examination e) Reputation of the institution	
5.	Supporting documents/ web links	

Note: Heads of the Department of IA&AD offices may invite suggestion from the officers working in their respective offices and send the relevant/useful suggestions in the above format. Repetition may please be avoided.

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

Examination Wing

No. 134 /05-Exam/Annual Prog./Main Exam 2020

Dated 15 June 2020

Circular No. 04 of 2020

To

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

**Subject: - Subordinate Audit/Accounts Service (SAS)/Revenue Audit (RA)/Incentive (I)
/Continuous Professional Development (CPD) Main Examination 2020**

Sir/Madam,

It has been decided to hold the Subordinate Audit/ Accounts Service (SAS) /Revenue Audit (RA)/Incentive (I) / Continuous Professional Development (CPD) Main Examinations 2020 as per the details given below :-

(1) SAS (Audit) Examination in Audit Offices:

Subordinate Audit Service Examination 2020 will be conducted in all Audit offices of IA&AD.

(2) SAS Examination in A&E Offices:

- (i) Eligible officials of A&E offices will be allowed either to write SAS (Civil Audit) Examination 2020 for absorption to the post of Assistant Audit Officer in deficit Civil Audit Offices or to write SAS (Civil Accounts) Examination 2020 for promotion to the post of Assistant Accounts Officer.
- (ii) Option once exercised by the eligible officials of A&E offices to write either SAS (Civil Accounts) Exam or SAS (Civil Audit) Exam may not be changed further.
- (iii) As per provisions contained in Recruitment Rules to the post of Assistant Audit Officer, the **maximum age limit for appointment by deputation/absorption shall not be exceeding fifty-six 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 2020 for absorption to the post of Assistant Audit Officer in deficit Civil Audit Offices.

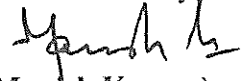
(3) Incentive Examinations:

- (i) Incentive Examination/Continuous Professional Development Examination 2020 shall be conducted **in all A&E offices for eligible officials.**

- (ii) Revenue Audit Examination/Continuous Professional Development Examinations 2020 shall be conducted **in all Audit offices for eligible officials.**

(4) Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,



(Manish Kumar)
Director General (Exam)

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

Examination Wing

Circular No. 03 of 2020

**No. 47/DG(Exam)/Results/SAS/RA/II/CPD-I&II Main Exam 2019
Dated 14 February 2020**

To

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

Subject: Results of SAS/RA/II/CPD-I&II Main Examination 2019

Sir/Madam,

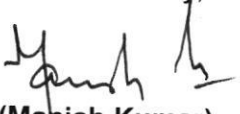
The results of SAS/RA/II/CPD-I&II Main Examination 2019 have been declared. The link to download the results is given on CAG's website under Examinations as shown below:

[Results of SAS/RA/II/CPD-I&II Main Examination 2019](#)

Field offices of IA&AD can view/download the results by using the login ID and password of Examination Registration Officer (ERO) of the office concerned.

2. The results are system generated. The Index Number of each candidate, his/her Branch, Chance and Exemption(s) must be verified by the field offices also. For any query relating to the results, the field offices may send an email to dgexam@cag.gov.in with the approval of the Head of the Department.
3. Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,


**(Manish Kumar)
Director General (Exam)**

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

Examination Wing

Circular No. 02 of 2020

No. 32/04-Exam/UN Audit/2019
Dated 03 February 2020

To

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

Subject: Online registration for UN Audit Examination 2020

Sir/Madam,

The UN Audit Examination 2020 is scheduled to be held on **25 February 2020**. Online registration of candidates will commence from **06 February 2020**. The last date for registration of candidates is **11 February 2020**. The **Login ID and Password** used at the time of online registration for the SAS/RA/I/CPD-I&II Main Examination 2019 may be used by the Head of the Department (HOD) and Examination Registration Officer (ERO) for accessing the portal for UN Audit Examination 2020. However, if Login ID was not provided earlier, HOD of the office concerned may send a request in this regard by email to dgexam@cag.gov.in.

2. The online Registration Form is divided into three sections – **Section I** Candidate's Profile, **Section II** Examination Particulars and Upload Section (for uploading of documents, photo and signature) and **Section III** ACR/APAR Grading. Section I & III is to be filled in by the office while the candidates are required to fill up Section II and upload the relevant document, their photo and signature. Necessary instructions for online registration along with format of the Registration Form is given in Annexure.

3. The eligibility of the candidates for appearing in the UN Audit Examination 2020 will be based on the approved eligibility criteria notified vide Examination Wing Circular No. 43 of 2019. The ERO will be required to verify and validate the data entered in the online registration form. The HOD should ensure that the candidates recommended fulfill the approved eligibility criteria.

4. If any difficulty is faced during online registration, the office concerned may contact Sr. AO (Exam) over phone (011-23236510 / 9007150900). Major problem, if any, should be brought to the notice of DG (Exam) immediately.

5. Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Encl: As above

Yours faithfully,



(Manish Kumar)

Director General (Exam)

Steps involved in Online Registration for UN Audit Examination 2020

Step 1

This step will be called Pre-registration, in which ERO of the office concerned will login using his/her Login ID and Password and fill up **Section I** of the Registration Form to generate Login ID and OTP for each candidate. The system generated Login ID and OTP will be received by the candidates through SMS and email.

Step 2

At this step the candidate will login and check Section I of the Registration Form which will be pre-filled. If the candidate agrees with the data filled in by the office, he/she should proceed further to fill up **Section II** of the Registration Form, **upload** the relevant document (PDF), his/her photo and signature and submit the form. Candidates may be advised to check the particulars thoroughly and upload all necessary documents/photo/signature before clicking the SUBMIT button. No edit option will be available after submission of the form.

Step 3

After online submission by the candidates, the ERO concerned will login and verify the filled in Registration Form to check the data entered therein. In case of mismatch with service records and other relevant records, necessary correction can be made using the EDIT option. If the ERO is satisfied regarding eligibility of the candidate to appear in the examination concerned and correctness of the data entered in the Registration Form, he/she will fill up **Section III** of the Registration Form i.e. ACR/APAR Grading and validate the candidature using the VALIDATE option. Printout of the filled in form and uploaded document should be taken at this stage for office record.

Step 4

HOD of the office concerned will login at this stage using his/her Login ID and password and approve/disapprove the candidature. Check box will appear against the name of each candidate for this purpose.

Note:

Online registration for UN Audit Examination 2020 in case of all officials, including those on deputation, is required to be done through the Head of the Department of the IA&AD office that recommends his/her name. In case of the officials posted in Headquarters' Office, online registration may be done through the Director (Personnel).

UN AUDIT EXAMINATION 2020

LOGIN ID	GENERATED BY SYSTEM
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REGISTRATION FORM – SECTION I (TO BE FILLED BY OFFICE)

CANDIDATE'S FULL NAME		PAN	
DATE OF BIRTH		AGE AS ON 01.01.2020	
GENDER	▼	CATEGORY	▼
PARENT OFFICE	▼	PRESENT OFFICE	▼
DESIGNATION	ASSTT AUDIT OFFICER / ASSTT ACCOUNTS OFFICER / SR AUDIT OFFICER / SR ACCOUNTS OFFICER ▼	COMMERCIAL	YES / NO ▼
PLACE OF POSTING		TEST CITY	New Delhi/ Mumbai/ Kolkata/ Chennai/ Bengaluru/ Hyderabad/ Guwahati
EMAIL ADDRESS		MOBILE NUMBER	

REGISTRATION FORM – SECTION II (TO BE FILLED BY CANDIDATE)

EDUCATIONAL QUALIFICATION		PROFESSIONAL QUALIFICATION	
DATE OF ENTRY INTO GOVT. SERVICE		DATE OF ENTRY IN IA & AD	
MONTH & YEAR OF PASSING SOGE/ SAS EXAMINATION	MM-YYYY	BRANCH IN WHICH PASSED SOGE/ SAS EXAMINATION	Civil Accounts/ Civil Audit/ Commercial Audit/ Railway Audit/ Defence Audit/ P&T Audit/ Local Audit ▼
DATE OF PROMOTION AS SO/AAO		DATE OF PROMOTION AS AO/SAO	
NUMBER OF YEARS COMPLETED IN THE GRADE AS ON 1.1.2020 SO/AAO		NUMBER OF YEARS COMPLETED IN THE GRADE AS ON 1.1.2020 AO/SAO	
PROFICIENCY IN COMPUTER		PRESENT BASIC PAY (IN RUPEES)	
ANY OTHER INFORMATION			

*Date of promotion as SO may indicated by the officials who were promoted as Section Officer.

**Date of promotion as AO may indicated by the officials who were promoted as Audit Officer/ Accounts Officer.

Note: DETAILS OF EXPERIENCE AND POSTS HELD SHOULD BE GIVEN IN A SEPARATE SHEET DULY SIGNED (UPLOAD PDF)

DETAILS OF PREVIOUS FOREIGN ASSIGNMENTS

(DEPUTATION/ FOREIGN SERVICE/ POSING ABROAD/UN AUDIT/ EMBASSY AUDIT)

NATURE OF FOREIGN ASSIGNMENT(S)	FROM	TO	CITY & COUNTRY	ORGANISATION	POST HELD

DOCUMENTS AND PHOTOGRAPH UPLOAD	
DOCUMENTS	UPLOADED (PDF)
PHOTOGRAPH	UPLOADED (JPG)
SIGNATURE	UPLOADED (JPG)

☐ I HEREBY DECLARE THAT THE PARTICULARS FURNISHED IN THIS REGISTRATION FORM ARE CORRECT TO THE BEST OF MY KNOWLEDGE. I HAVE VERIFIED MY ELIGIBILITY TO APPLY FOR THE UN AUDIT EXAMINATION 2020. I UNDERSTAND THAT MY CANDIDATURE MAY BE CANCELLED IN CASE THE INFORMATION FURNISHED IN THIS FORM IS FOUND TO BE INCOMPLETE/INCORRECT/FALSE AT ANY STAGE. I FURTHER DECLARE THAT I SHALL ABIDE BY THE APPLICABLE RULES/DIRECTIONS/INSTRUCTIONS OF THE CAG.

REGISTRATION FORM – SECTION III (TO BE FILLED BY OFFICE)

APAR/ACR Grading for the last available five years of the SAOs/AOs/AOs recommended for empanelment for the UN Audit assignment

Year	Designation	ACR/APAR Grading	
			Delete

[Add row](#)

Remarks	
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Note

1. If any of the ACRs/APARs for the years 2018-19 to 2014-15 are not available, the same for 2012-13/ 2013-14 may be given.
2. If there are more than one ACR/APAR for a year, the grading should be indicated separately within relevant column.

CERTIFICATE OF HEAD OF THE DEPARTMENT

☐ The information given in the Registration Forms have been verified and found correct. The officers recommended are clear from vigilance/disciplinary angle in terms of the approved eligibility criteria notified vide Examination Wing Circular No. 43 of 2019 and are eligible to appear in the UN Audit Examination 2020.

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

Examination Wing

Circular No. 1 of 2020

No. 21/04-Exam/UN Audit/2019
Dated 17 January 2020

To

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

Subject: UN Audit Examination 2020

Sir/Madam,

The UN Audit Examination 2020 is likely to be held towards the end of February 2020 and online registration for the same will be done in the beginning of February 2020. The eligibility criteria and syllabus for the examination was notified vide Examination Wing Circular No.43 of 2019.

In this connection, it is clarified that as per approved criteria, the mandatory passing of in-house test on 'Introduction to IT Audit' for appearing in the UN Audit Examination has been dispensed with.

Further, it is informed that the Standard Operating Procedure for Conduct of UN Audit 2018 (C&AG of India), which is included in Section II of the syllabus for the above mentioned examination, can be accessed through login to IAAD KMS on CAG's website.

Yours faithfully,



(Manish Kumar)
Director General (Exam)