Office of the Comptroller and Auditor General of India,
No. 10, Bahdur shah Zafar Marg, New Delhi-110 002.

Examination Section Circular No.15.
No.660-Exam/44-circular/2010
Dated:26.10.2010

 To
All Offices of Indian Audit and Accounts Offices,
All Regional training Institutes and Centres.
(As per mailing List)

Subject: Hoisting of demo Module for SAS/RA/Incentive Examination-2010, in CAG's office Registration web Address

Test Demo having all the characteristics of the main examination has been hoisted in Examination Registration Server under the web address: http://examreg.cag.gov.in/cagdtest/CAG_SETUP.exe . Arrangements may be made to down load the Software and install in your local computer, where there is internet facilities. The software is user friendly and contains all required instructions.

If the Hindi Font is not appearing in a proper way, required font may not be there in your system. So, to download Hindi Font you can use this link http://examreg.cag.gov.in/cagdtest/inc/mangal.ttf . After downloading the font, copy the font to the C:\Windows\Fonts\. This path is based on the assumption that the windows operating system are installed in C Drive.

The demo module has all the features of the live CBT like detailed instructions, time indicator, selection of questions, contains all papers, each paper has 100 prototype bilingual MCQs etc.

DAI (RC) desires that all the field offices including Regional Training Institutes make efforts to reach all the candidates so that they are familiarized with the process of CBT. Wide publicity may also be given to the test demo among the candidates including the Staff Associations.

Receipt of the Circular may please be acknowledged.

Sd/-
Director/Examination

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

email

EXAMINATION SECTION

No. 630/44-Exam/circulars/2010
Date: 19/10/2010

CIRCULAR NO.14 of 2010

To
  All IA&AD Offices

Sub: Regarding exemption in IE-3 and IE-4.

   Candidates, who have passed Section Officers Grade Examination with papers on Computer System, are exempted from appearing in IE-3 Information Technology (Theory) and IE-4 Information Technology (Practical) paper in Incentive Examination.

Yours faithfully,
Sd/-
(T. S. SHIVAPPA)
Director (Exam)

email

EXAMINATION SECTION

No.589 /44-Exam/circulars/2010
Date: 7/10/2010

CIRCULAR NO.13 of 2010

To

All IA&AD Offices
(Including subordinate Offices)
(As per mailing list)

Sub: Subordinate Audit/Accounts Service Examination November 2010.Determination of relaxed standards for Scheduled Caste/Scheduled Tribe Candidates.

Sir/Madam,

In pursuance of the Supreme Court Judgement of April 1986 and the Government of India, Ministry of Personnel and Public Grievances & Pensions (Department of Personnel & Training) instructions issued vide No.36012/23/96-Estt(Res) Vol.II dated 3rd October 2000, the Comptroller and Auditor General has carefully considered the extent of relaxation to be allowed to the candidates belonging to Scheduled Caste/Scheduled Tribe categories for the SAS examination to he held in November 2010 and has decided that the extent of relaxation would be as under.

In all papers of SAS Group-I and II there will be relaxation of 5 percent in each individual paper and also in aggregate. In other words the candidate who secures not less than 45 percent Pass marks in individual paper and aggregate will be declared to have been successful in this examination.

The above relaxation is only in respect of SAS examination to be held in November 2010. The extent of such relaxation for future examination for SC/ST candidates will be determined and notified before the commencement of such examinations.

Wide publicity may be given to this relaxation and the SC/ST candidates may be informed of the above relaxation suitably.

The receipt of this letter may please be acknowledged.

Yours faithfully,
Sd/-
(T. S. SHIVAPPA)
Director (Exam)

email

EXAMINATION SECTION

No.548 /44-Exam/circulars/2010
Date: 17/09/2010

CIRCULAR NO.12 of 2010

To
    All IA&AD Offices

Sub: Reference books in respect of PC-1, PC-2, PC-3 and PC-4

It is to inform that for the preparation of papers PC-1 Language Skills, PC-2 Logical and Analytical Ability; PC-3 Information Technology (theory) and PC-4 Information Technology (Practical) of SAS examination following books may be **referred.**

Sl.No	Paper	Reference books
1	PC-1 Language Skills	1. Karyalay Sahayika a book published by Kendriya Sachivalaya, HindiParishad, New Delhi 2. Precis and Draft by Muthuswamy and Brinda 3. Other Books which may contain questions, Standard of which is similar to The Indian Banking Services for clerical grade and Probationer Officers.
2	PC-2 Logical and Analytical Ability	Books which may contain questions, Standard of which is similar to The Indian Banking Services for clerical grade and Probationer Officers.
3	PC-3 Information Technology (Practical)	1. IT Audit Manual Vol.I 2. Information Security Handbook 3. Chapter 22 of Manual of Standing Orders (Audit) Second Edition-2002 *Above three books are CAG Office's Publication* 4. How Computer Works (Ron White)

		5.'O' Level-Internet & Web Page Design. 6. Enterprise Resource Planning, Concepts and Practise, second edition by Vinod Kumar Garg and N K Venkitakrishnan.
4	PC-4 Information Technology (Practical)	1. Microsoft Office 2003 (Law Point Publisher) 2. Office 2003 in Easy Steps-(Stephen Cope Stage Publisher).

Yours faithfully,
Sd/-
(T. S. SHIVAPPA)
Director (Exam)

email

EXAMINATION SECTION

No.547/44-Exam/circulars/2010
Date: 17/09/2010

CIRCULAR NO.11 of 2010

To
        All IA&AD offices

Subject: Clarification in respect of SOGE qualified but required to clear computer
            system paper of erstwhile SOG examination.

Sir/Madam,

        I am to inform that the candidates who were earlier declared as SOGE
qualified but required to clear computer System paper of erstwhile SOG
Examination needs to take following three papers as per revised syllabus of the
revamped SAS Examination.

1. PC-2   Logical and Analytical Ability
2. PC-3   Information Technology (theory) and
3. PC-4   Information Technology (Practical)

        Kindly acknowledge the receipt.

Yours faithfully,

Sd/-
(T. S. SHIVAPPA)
Director (Exam)

Office of the Comptroller and Auditor General of India
New Delhi

By E-mail

Examination Circular No 10 of 2010

No.546/44-exam/circular/2010
Dated 17.09.2010

All IA&AD Offices

Subject: - Programme of events highlighting the salient features/ modalities of SAS/RA/ Incentive Examination 2010

Sir/ Madam,

I am directed to enclose the above said documents on Subordinate Audit/Account Service (SAS)/ Revenue Audit/ Incentive Examination 2010 (S.No 01 to 22) for information and necessary action.

Yours faithfully,
Sd/-
(T. S. Shivappa)
Director (Exam)

Encl:- As above

Salient Feature of Subordinate Audit/Accounts Service (SAS)/Revenue Audit/Incentive Examination-2010.

1. Salient features of revamped SAS/RA/Incentive Departmental examinations were communicated to all heads of departments vide Director (Examination) e-mail **dated 7th April 2010.**

2. List of Question papers with Codes and Groups of each branches for SAS Examination, Syllabus for SAS Examination/RAE/IE including Exemption Matrix indicating papers in previous examination and corresponding paper code in the revamped syllabus were circulated to all Heads of Departments vide **NGE's circular No.17-NGE/2010No.632-NGE(App)/24-2010 dated 07/06/2010.**

3. List of Offices with Codes for Examination purpose (Annexure-I) ,Link to paper codes with branches and groups (Annexure-II) and Branch wise papers for Revenue Audit Examination for AAOs (Annexure-III) were circulated to all Heads of Departments **vide Circular No.1 of 2010**.**vide letter No.157 to259/Exam-4/Program-SAS/RA&E/2010 dated 18/6/2010.**

4. A Booklet containing all these details including the Office Codes has been circulated to all 102 Field Offices vide examination section letter No.399/502/4-Exam/SAS/syllabus/2009/V dated 29.08.2010.

5. SAS Examination has two Groups. Group I consist of five papers and in Group II there are four papers except in Local audit branch where there are five papers in three States (West Bengal, Bihar and Jharkhand).

6. List of locations for SAS/RA/Incentive Examination were circulated to all Offices in IA&AD **vide Circular No.2 of 2010 and letter No.444/44-Exam/Circulars/2010 dated 5/8/2010**

7. Clarification regarding interpretation of Circular No.17-NGE/2010 dated 07.06.2010 on issues like candidates secured 40% in each paper and 45% in aggregate but failed in SOE-31, was circulated to all Field Offices **vide circular No 3 of 2010** and **letter No.453/44-Exam/Circulars/2010 dated 11-8-2010.**

8. List of Accountant General (A&E) Offices and other offices which are required to conduct SAS (Civil Accounts) examination, received from AC(N) has been circulated among all the field offices **vide circular NO. 4 0f 2010 and letter NO.   .**

9. On-line Registration of candidates for SAS/RAE/IE examination - 2010 has been operationalised through e-mails to all 102 Heads of Departments **vide circular No. 5 of 2010 and letter NO. 499/44/-Exam/circulars/2010 dated 26th August 2010.**

10. Guidelines for filling up of applications online, both for the candidates and Heads of the Department were prepared and circulated along with circular No.5. File shots for all the three examinations developed and hoisted in the Examination Folder of CAG's Office Website.

11. All the above circulars including the Syllabus etc. detailed here are hoisted and available in CAG's office Website in the Folder-**other functional wings-Examination.**

12. Clarification regarding Number of chances admissible to candidates of SAS/RA/Incentive Examinations were circulated to the field offices vide **circular NO. 6 of 2010.and letter No.509/44-Exam/circulars/2010 dated 03.09.2010.**

13. Exemptions in certain papers of SAS examination to the candidates who have passed CA/ICWA (Inter/Final) examination circulated to the field offices **vide circular No. 7 of 2010 and leterNo.517/44-Exam/Circulars/2010 dated 7/9/2010**.

14. Clarification regarding version of windows used in paper code **PC-4/IE-4- Information Technology (Practical)** has been intimated to all Heads of Departments and Regional Training Institutes **vide letter NO.529/4-Exam/Program-SAS/RAE/IE/2010 dated 9/9/2010.**

15. Tentative dates of all the three Examinations are fixed from 25.11.2010 to 30.11.2010, Five days except on Sunday the 28.11.2010. Time table is hoisted in the CAG's Website under Examination Folder.

16. All papers are framed with multiple choice questions and in bilingual (both in English and Hindi) except PC-4/IE-4 Information Technology (Practical), because they are Technical papers. Therefore, a candidate opting for medium of writing the examination in English or Hindi has no impact on writing the examination. A candidate who opts for Hindi can also write PC-4/IE-4 Information Technology (Practical) in English.

17. Each paper will have 100 Multiple Choice Questions (MCQs) carrying one mark each. Duration of each paper is 2 hours. Passing and exemption marks per paper is uniformly fixed at 50% for all three examinations.

18. Sample Multiple choice Questions (MCQs) in respect of 21 SAS papers have been circulated among Field Offices through e-mail on 12.08.2010.Sample MCQs are also hoisted in CAG Office website under Examination Folder.

19. A candidate who specifically wants to write papers **PC-4/IE-4 Information Technology (Practical),** in Hindi are requested to furnish their willingness through their Heads of Department vide Examination Wing letter No.529-4/Exam/Programme/SAS/RA/IE/2010 dated 13.09.2010.

20. Conduct of Examination has been out sourced. The contractor will provide facilities in each center for conducting the computer based

Test for all the three Examinations. Address and location of the centres will be communicated to all the Field offices once the number of candidates in each centre is available. Number of candidates in each centre will be available only after completion of the Registration Process. Therefore, All the Field offices are requested to expedite the process of online Registration.

21. Role and Responsibilities of Heads of the Departments with regard to these Departmental Examinations is as prescribed in chapter 9 of CAG'S- MSO (Administration), except the process of receiving the Question papers and sending the Answer scripts which will be through computers.

22. The contractor will be providing one Supervisor with Technical background for every 25 candidates. Besides supervising/invigilating, the supervisor verifies the identity of the candidate with reference to the information provided in the admit card vis a vis candidates office identity cards, before allowing him to enter the examination centre.

Sd/-
Admin Officer/Exam

Office of the Comptroller and Auditor General of India

10, Bahadur Shah Zafar Marg

New Delhi 110 124

Examination Circular No.9 of 2010

No.545/44-Exam/Circular/2010

Dated 17..09.2010

Sub: Detailed programme for SAS/RAE/Incentive Examination-2010

Ref: Examination Circular No. 17- NGE/2010 issued vide No. 632-NGE (App)/24-2010 Dated 07.06.2010

Sir/ Madam,

In continuation with this office circular letter mentioned above, I am directed to inform that the SAS/RAE/Incentive Examination-2010 is scheduled to be held during the month of November 2010. The abstract/detailed programme for SAS/RA/Incentive Examinations are attached. The programme is also uploaded in the web site of CAG. All concerned may please be informed accordingly.

Please acknowledge receipt by email.

Yours faithfully

T.S.Shivappa

Director (Exam)

Programme of SAS/ RAE/ Incentive Examination 2010 Date/ day	1ˢᵗ session (Forenoon)	2ⁿᵈ session (Afternoon)
25.11.2010 Thursday	PC-1	RAE-1 & IE-1 PC-27,28 &29 (3 Papers at Kolkata, Patna and Ranchi)
26.11.2010 Friday	PC-2	PC-8,9,10,11 & 12 (5 Papers)
27.11.2010 Saturday	PC-3 & IE-3	PC-13, 14, & 15 (3 papers)
28.11.2010	SUNDAY	HOLIDAY
29.11.2010 Monday	PC-4 & IE-4	PC-16, 17, 18,19 & 20 (5 papers)
30.11.2010 Tuesday	PC-5, 6, 7 RAE 2 to RAE 9 & IE -2	PC-21,22,23,24,25 & 26 (6 papers)

Note: Details of paper codes and Branches link are detailed at Annexure I and II enclosed.

Description of Paper Code

A) Subordinate Audit/Accounts Service (SAS)

Sl. No.	Paper Code	Description
Group I	PC-1	Language Skill (all branches)
	PC-2	Logical and Analytical Ability (all branches)
	PC-3	Information Technology (Theory) (all branches)
	PC-4	Information Technology (Practical) (all branches)
	PC-5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)
	PC-6	Constitution of India, Statutes and Defence Service Regulations (Defence Audit)
	PC-7	Constitution of India, Statutes and Service Regulations including related Accounts/Audit Procedures (Railway Audit)
Group II	PC-8	Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)
	PC-9	Financial Rules and Principles of Defence Accounts (Defence Audit)
	PC-10	Financial Rules and Principles of Postal Accounts (P&T Audit)
	PC-11	Financial Rules and Principles of Government Accounts/Audit and works Expenditure (Railway Audit)
.	PC-12	Financial Rules and Principles of Government Accounts & CPWA (Commercial Audit)
.	PC-13	Accountancy (Civil Accounts)
.	PC-14	Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)
.	PC-15	Advanced Accounting (Commercial Audit)
.	PC-16	Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)
.	PC-17	Budgetary Process and Financial Audit (DAD I) (Defence Audit)
.	PC-18	Local Paper – Postal Audit (P&T Audit)
.	PC-19	Railway Traffic Revenue (Railway Audit)
.	PC-20	Cost Accountancy & Commercial laws and Corporate Tax (Commercial Audit)
.	PC-21	Government Accounts (Civil Accounts)
.	PC-22	Government Audit (Civil Audit & Local Audit)
.	PC-23	Contract Management and Laws (DAD II) (Defence Audit)
.	PC-24	Telecom Audit (Local Paper – Post & Telecom Audit)
.	PC-25	Government Audit including Workshop and Stores Audit (Railway Audit)
.	PC-26	Commercial Auditing (Commercial Audit)
.	PC-27	Local Paper – Acts of Legislature and Statutory Rules, Audit and Inspection of Accounts of Local Funds (West Bengal)
.	PC-28	Local Paper – Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Bihar)
.	PC-29	Local Paper – Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Jharkhand)

B) Revenue Audit Examination for Asstt. Audit Officers

Sl. No.	Paper Code	Description
1.	RAE-1	Income Tax
2.	RAE -2	Central Excise, Customs and Service Tax
3.	RAE -3	Railway Audit
4.	RAE -4	Local Audit – West Bengal
5.	RAE -5	Local Audit – Bihar
6.	RAE-6	Local Audit – Jharkhand
7.	RAE -7	Principal Director of Audit, ESM
8.	RAE -8	Defence Audit
9.	RAE -9	P&T Audit

C) Incentive Examination for Asstt. Accounts Officers

Sl. No.	Paper Code	Description
1.	IE-1	Management Accounting
2.	IE-2	Finance (Revised) and Appropriate Accounts
3.	IE-3	Information Technology (Theory)
4.	IE-4	Information Technology (Practical)

Link to Paper Codes with branches and Groups – Subordinate Accounts Service Examination (SAS)

A) **Group – I**

Stream	Civil Accounts	Civil Audit	Local Audit branch	Defence Audit	P&T Audit	Railway Audit	Commercial Audit
	PC-I	PC-I	PC-I	PC-I	PC-I	PC-I	PC-I
	PC-2	PC-2	PC-2	PC-2	PC-2	PC-2	PC-2
	PC-3	PC-3	PC-3	PC-3	PC-3	PC-3	PC-3
	PC-4	PC-4	PC-4	PC-4	PC-4	PC-4	PC-4
	PC-5	PC-5	PC-5	PC-6	PC-5	PC-7	PC-5

B) **Group-II**

Stream	Civil Accounts	Civil Audit	Local Audit branch	Defence Audit	P&T Audit	Railway Audit	Commercial Audit
	PC-8	PC-8	PC-8	PC-9	PC-10	PC-11	PC-12
	PC-13	PC-14	PC-14	PC-14	PC-14	PC-14	PC-15
	PC-16	PC-16	PC-16	PC-17	PC-18	PC-19	PC-20
	PC-21	PC-22	PC-22	PC-23	PC-24	PC-25	PC-26
			PC-27 PC-28 PC-29				

C) **Revenue Audit Examination for Asstt. Audit Officers**

Civil/Commercial Audit	Principal Director, ESM	Local Audit Branch	Defence Audit	Post and Telecom Audit	Railway Audit
RAE - I	RAE - I	RAE - I	RAE - I	RAE - I	RAE - I
RAE – 2	RAE – 7	RAE-4	RAE-8	RAE-9	RAE-3
		RAE-5 RAE-6			

Office of the Comptroller and Auditor General of India
New Delhi

By E-mail

Examination Circular No 8 of 2010

No. 544 /44-exam/circular/2010
Dated 15.09.2010

To
     All IA&AD Offices.

Subject: - Clarification on circular No 4 regarding holding of ensuing SAS
        Examination

Sir/Madam,

     Reference is invited to Examination Circular No 4 of 2010 forwarding a copy of letter No 964/NEG (App) 39-2010 received from AC (N). Clarification of the words "earlier SAS(Civil Audit) examination" and "Exemptions" appears in para 2 of the letter referred to above is given below for information and necessary action at your end.

1. The meaning of the earlier SAS(Audit) Examination is " the SOGE(Civil Audit) held in earlier years after introduction of the scheme of allowing the A&E officials to take the SOGE (Civil Audit)" as per NGE(App) letter No. 611-NGE (App)/37-2003 dated 12.08.2003

2. The meaning of the exemption secured in the earlier examinations is "the exemption secured by the officials in any of the paper of the SOGE (Civil Audit) Part-I or Part-II which were secured by them while appearing in the SOGE (Civil Audit) in earlier years and would be allowed in the SAS-2010 as per Exemption matrix".

Yours faithfully,
Sd/-
(T.S.Shivappa)
Director/Exam

email   **EXAMINATION SECTION**
                        CIRCULAR NO. 7 OF 2010

                                    No.517/.44/Exam/Circulars/2010
                                    Dated 7/09/2010
To

    All Offices in the IA&AD
    (As per mailing list)

Subject: Exemption in certain papers of SAS Examination to the candidates who
           have passed   CA/ICWA (Inter/Final) Examination.

Sir/Madam
        In view of the revamping of SOGE the matter regarding admissibility of
exemption to the candidates for SAS examination who have passed the Inter/Final
Examination conducted by The Institute of the Cost and Works Acccountants of
India/The Institute of Chartered Accountants of India has been examined and
decided as under:
This is in supercession of Examination Circular No.6 of 2007.

SAS Paper in which exempted	Examination Passed
Paper: Financial Accounting with Elementary Costing **PC-14** Group II of Civil Audit,Local Audit,P&T Audit Railway Branch and Defence Audit Branch.	ICWA (Inter) StageI&StageII Or CA PE-II Group I&GroupII Or CA PCE Group I& GroupII
Paper: Advanced Accounting **PC-15** GroupII of Commercial Audit Branch.	ICWA (Inter)StageII Or CA PE II Group I Or CA PCE GroupI

The candidates may please be apprised of the above order
Kindly acknowledge receipt

                                          Yours faithfully,
                                          Sd/-
                                          (T.S.SHIVAPPA)
                                          Director(Exam)

email

EXAMINATION SECTION

No. 509 /44-Exam/circulars/2010
Date:03/09/2010

CIRCULAR NO. 6 of 2010

All Heads of Department of IA&AD offices
(As per mailing list - by name)

Subject: Clarification on number of chances.

Sir/Madam,

   With reference to headquarters Circular No.17/NGE-2010 issued on 7/6/2010 it is clarified that counting of number of chances for appearing in the revamped SAS examination would start afresh for all departmental candidates from 2010.

   In respect candidates who have exhausted six chances in terms of para 9.2.10 of CAG's MSO (Admn) Vol.I and are debarred from the examination are also allowed as fresh candidates without carrying forward the exemption in any paper. Such candidates have to clear the preliminary test as per Para 9.2.4 CAG's MSO (Admn) Vol.I

   Kindly acknowledge the receipt.

Yours faithfully,

S
(T. S. SHIVAPPA)
Director (Exam)

EXAMINATION SECTION

No.499/44-Exam/Circulars/2010
Date:26th August, 2010

CIRCULAR NO. 5

All Heads of Department of IA&AD offices
(As per mailing list - by name)

Subject: Operationalisation of On-line Registration of candidates for SAS/RAE/IE examination-2010.

Sir/Madam,

      I am directed to convey that the examination for the candidates of SAS/RAE/IE will be held in the month of November, 2010, as per the revised pattern. It has been decided that the candidates appearing for the above mentioned examination will be registered online by filling up their applications in the respective offices to which they belong. Sr. DAG/DAG (Admin) or Sr. AO/AO (Admin) of the respective field offices will personally supervise the process of filling the application by the candidate. This will ensure not only the accuracy of the facts but also avoid duplication in registration and acts as input control. For this purpose, the field offices shall ear mark one or more dedicated Personal Computers with internet facility. Separate user ID and passwords for Registration and approval of the candidature have been generated for all the field offices and will be communicated through E-mails.

2.   All checks prescribed at Chapter IX of MSO (Admin) are to be exercised by the Head of the Department besides thorough verification of vital information furnished by the candidates like community, exemptions claimed etc.

3.   The registration of the candidates for the examination shall start from 25.08.2010 and close on 15.09.2010 positively. A copy of the detailed guidelines framed to facilitate online registration of candidates is enclosed.

      Receipt of the circular may please be acknowledged.

                                 Yours faithfully,
                                        Sd/-
                              (T. S. SHIVAPPA)
                                  Director (Exam)

Encl: as above

By email

Examination Circular No.4 of 2010

No. 481 /44-Exam/Circulars/2010
Dated: 19.08.2010

To

All Offices in IA&AD

Subject: Holding of ensuing SAS Examination-regarding.

Sir/Madam,

A Copy of letter No.964/NGE(App)/38-2010 dated13.08.2010 received from AC(N) indicating the A&E and other offices in which SAS (Civil Accounts) Examination 2010 will be held in November/December 2010 is sent herewith for information and necessary action at your end.

Yours faithfully,

Sd/-
(T S Shivappa)
Director/Exam

Encl: as above

No. 964 N.G.E. (App)/38-2010.
Dated 13.08.2010.

Sub: Holding of ensuing SAS Examination – regarding.

It has been decided that the ensuing SAS (Civil Accounts) Examination, to be held in the month of November/December, may be conducted for the officials of the various A&E offices as per the details given as under-

(a) A&E offices where SAS (Civil Accounts) Examination is to be conducted for the officials of all categories or for selected categories-

For all categories	For SCs & STs	For STs only
AG (A&E) Bihar, Patna.	AG (A&E) A.P, Hyderabad.	AG (A&E) Assam, Guwahati.
AG (A&E) Gujarat, Rajkot.	AG (A&E)I, Maharashtra, Mumbai.	AG (A&E), Haryana, Chandigarh.
Sr. DAG (A&E) Manipur, Imphal.	AG (A&E) II, Maharashtra, Nagpur.	AG (A&E) H.P, Shimla.
AG (A&E) Meghalaya, Shillong.		Sr. DAG (A&E) J&K, Srinagar.
Sr. DAG (A&E) Nagaland, Kohima.		AG (A&E) Karnataka, Bangalore.
Sr.DAG (A&E) Sikkim, Gangtok		AG (A&E) Kerala, Thiruvananthapuram.
AG(A&E) Uttarakhand, Dehradun		AG (A&E)I, M.P, Gwalior.
PAG (A&E) West Bengal, Kolkata.		AG (A&E),Tamil Nadu, Chennai.
AG, Arunachal Pradesh (A&E Wing) .		Sr. DAG (A&E) Tripura, Agartala
AG Mizoram (A&E Wing).		AG (A&E)I, U.P Allahabad.

(b) A&E offices where SAS (Civil Accounts) Examination is not to be conducted-

    (i) AG (A&E), Chhattisgarh, Raipur.
    (ii) AG (A&E), Jharkhand, Ranchi.
    (iii) AG (A&E) Orissa, Bhubaneswar.
    (iv) AG (A&E) Punjab, Chandigarh.
    (v) AG (A&E) Rajasthan,Jaipur.

2. Further, only such officials of the A&E offices may be permitted to appear in the SAS (Civil Audit) Examination, who have already appeared in the earlier SAS (Civil Audit) Examination and have got exemptions in some papers. Moreover, they will have to give an undertaking to the effect that in the event of passing the SAS (Civil Audit) Examination, they will apply for their eventual absorption in the deficit Civil Audit Offices within two years from the date of passing the SAS (Civil Audit) Examination.

3. In the Office of the Pr. Director of Audit Southern Railway, Chennai, the ensuing SAS Examination may be conducted only for the officials of the ST categories.

4. It is requested to inform all the concerned offices accordingly.

(Saurabh Narain)
Asstt. C&AG (N)

By email

Examination Circular No.3 of 2010

No. 453 /44-Exam/Circulars/2010
Dated: 11.08.2010

To

All Offices in IA&AD
(Except overseas Audit Offices)

Subject: Clarification in regard to Circular No.17-NGE/2010 dated 7/6/2010

Sir/Madam,

Clarification regarding interpretation of para 7(h) of circular No.17-NGE/2010 received from NGE (App) vide OM No.912-NGE(App)/24-2010 dated 5/8/2010 is forwarded for information and necessary action.

Yours faithfully,

Sd/-
(T S Shivappa)
Director/Exam

<u>OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA,
NEW DELHI</u>**.**

By email

<u>Examination Circular No.2 of 2010</u>

**No.444/44-Exam/Circulars/2010
Dated: 06.08.2010**

To

**All Offices in IA&AD
(Except overseas Audit Offices)**

Subject: List of locations for SAS/RA/Incentive Examination.

**Reference: Circular   No.17-NGE/2010-   No.632-NGE(App)/24-2010   dated
7/6/2010.**

Sir/Madam,

In continuation of the office Circular letter mentioned above, I am directed to inform that the location of test centres for the Subordinate Audit/Accounts Service, Revenue Audit and Incentive Examination is enclosed.

Please acknowledge receipt by email.

DA: As Above.

Yours faithfully,

Sd/-
(T S Shivappa)
Director/Exam

List of Locations for SAS/RA/Incentive Examination

1 Agartala
2 Ahmedabad
3 Allahabad
4 Bangalore
5 Bhopal
6 Bhubaneswar
7 Chandigarh
8 Chennai

Cuttack-in Bhubaneswar

9 Dehradun

GOA-in MUMBAI

10 GANTOK
11 GORAKHPUR
12 GWALIOR
13 GUWAHATI
14 HYDERABAD
15 IMPHAL
16 JAIPUR
17 JAMMU
18 KOCHI
19 KOLKATA
20 KOHIMA

KAPURTHALA-in CHANDIGARH

KOZIKHODE-in THRISSUR

21 LUCKNOW
22 MUMBAI
23 MADURAI
24 NAGPUR
25 NEW DELHI
26 PUNE
27 PATNA

PORT BLAIR-in KOLKATA

28 RANCHI
29 RAIPUR
30 RAJKOT
31 SHILLONG
32 SHIMLA
33 SRINAGAR
34 THRISSUR
35 THIRUVANATHAPURAM

157 to 259 (Kirti)

No. /Exam-4/Program-SAS/RA & E/2010

Date: 18/6/2010

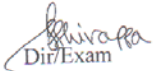## CIRCULAR No 01 of 2010

To,

    All Heads of Deptt. in IA&AD

    (Except overseas Audit offices)

Sub: - Subordinate Audit/Accounts Service, Revenue Audit and Incentive Examination.

Refer to Circular No. 17-NGE/2010-No 632-NGE (App)/24-2010 Dated 7/6/2010, the under noted documents are enclosed for information.

1.   List of offices with codes for Examination ANNEXURE I.
    The office code will be required when on line registration of the candidates for SAS/RA/&IE will be asked by this wing.

2.   Link of paper Codes with branches and groups-(SAS Examination) ANNEXURE II.

3.   Branch wise papers for Revenue Audit Examination for Asstt. Audit officer ANNEXURE III.

D.A. as above.

Dir/Exam

Link to Paper Codes with branches and groups-SAS Examination

STREAM	Civil Accounts	Civil Audit	Local Audit branch	Defence Audit	Post and Telecom Audit	Railways Audit	Commercial Audit
Group I	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-5** Constitution of India, Statutes and Service Regulations	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-5** Constitution of India, Statutes and Service Regulations	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-5** Constitution of India, Statutes and Service Regulations	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-6** Constitution of India, Statutes and Defence Service Regulations	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-5** Constitution of India, Statutes and Service Regulations	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-7** Constitution of India, Statutes and Service Regulations Including Related Accounts /Audit Procedures	**PC-1** Language Skills **PC-2** Logical and Analytical Ability **PC-3** Information Technology (Theory) **PC-4** Information Technology (Practical) **PC-5** Constitution of India, Statutes and Service Regulations

Group II	PC-8 Financial Rules and Principles of Government Accounts	PC-8 Financial Rules and Principles of Government Accounts	PC-8 Financial Rules and Principles of Government Accounts	PC-9 Financial Rules and Principles of Defence Accounts	PC-10 Financial Rules and Principles of postal Accounts	PC-11 Financial Rules, Principles of Government Accounts / Audit and works Expenditure	PC-12 Financial Rules, Principles of Government Accounts and CPWA
	PC-13 Accountancy	PC-14 Financial Accounting with Elementary Costing	PC-14 Financial Accounting with Elementary Costing	PC-14 Financial Accounting with Elementary Costing	PC-14 Financial Accounting with Elementary Costing	PC-14 Financial Accounting with Elementary Costing	PC-15 Advanced Accounting
				PC-17 Budgetary Process and Financial audit		PC-19 Railway Traffic Revenue	
	PC-16 Public Works Accounts	PC-16 Public Works Accounts	PC-16 Public Works Accounts		PC-18 Postal Audit	PC-25 Government Audit including Workshop and Stores Audit	PC-20 Cost Accountancy, Commercial Laws and Corporate Tax
	PC-21 Government Accounts	PC-22 Government Audit		PC-23 Contract Management and Laws			PC-26 Commercial Auditing
			PC-22 Government Audit PC-27 Acts of Legislature, Statutory Rules, Audit and Inspection of		PC-24 Telecom Audit		

			Accounts of Local Funds **PC-28** Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds **PC-29** Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds				

List of Offices with Codes for Examination

S.No.	Name of Offices	Code allotted
	Delhi	**001-025**
1	C&AG, New Delhi	001
2	DGA, DS, New Delhi	002
3	DGA, P&T, New Delhi	003
4	DGA, CR, New Delhi	004
5	PDA, E&SM, New Delhi	005
6	PDA, Northern Railway, New Delhi	006
7	PDA, SD, New Delhi	007
8	PDCA, MAB-I, New Delhi	008
9	PDCA, MAB-II, New Delhi	009
10	PDCA, MAB-III, New Delhi	010
11	PDCA, MAB-IV, New Delhi	011
	Andhra Pradesh	**026 to 035**
12	PAG (Civil Audit) Hyderabad, Andhra Pradesh	026
13	PAG (A&E) Hyderabad, Andhra Pradesh	027
14	PDA, S C Railway Secunderabad, Andhra Pradesh	028
15	PDCA, MAB- Hyderabad, Andhra Pradesh	029
	Assam	**036 to 040**
16	PAG (Audit) Guwahati, Assam	036
17	AG (A&E) Guwahati, Assam	037
18	PDA, NEF Railway Maligaon, Guwahati, Assam	038
	Arunachal Pradesh	**041 to 045**
19	AG (Audit) Itanagar, Arunanchal Pradesh	041
20	AG (A&E) Itanagar, Arunanchal Pradesh	042
	Bihar	**046 to 050**
21	PAG (Audit) Patna, Bihar	046
22	PAG (LAD) Patna, Bihar	047
23	AG (Accounts)-I Patna, Bihar	048
24	PDA, East Central Railway, Hajipur, Bihar	049
	Chhattisgarh	**051 to 060**
25	AG (Audit) Raipur, Chhattisgarh	051
26	AG (Accounts) Raipur, Chhattisgarh	052
27	PDA, South East Central Railway, Bilaspur, Chhattisgarh	053
	Goa	**061 to 065**
28	AG, Goa	061
	Gujarat	**066 to 075**
29	PAG (Comml.& Receipt Audit), Ahmedabad, Gujarat	066
30	AG (A&E) Rajkot, Gujarat	067
31	AG (Audit) Rajkot, Gujarat	068
	Haryana	**076 to 080**
32	PAG (Audit) Chandigarh, Haryana	076
33	AG (A&E) Chandigarh, Haryana	077
	Himachal Pradesh	**081 to 085**

34	NAAA Shimla, Himachal Pradesh	081
35	AG (Audit) Shimla, Himachal Pradesh	082
36	Sr.DAG (A&E) Shimla, Himachal Pradesh	083

	Jammu & Kashmir	**086-090**
37	AG (Audit) Srinagar, Jammu & Kashmir	086
38	Sr.DAG (A&E) Srinagar, Jammu & Kashmir	087
	Jharkhand	**091-100**
39	PDCA, MAB Ranchi, Jharkhand	091
40	AG (Audit) Ranchi, Jharkhand	092
41	AG (A&E) Ranchi, Jharkhand	093
42	AG (LAD) Ranchi, Jharkhand	094
	Karnataka	**101-105**
43	PAG (Audit) Bangalore, Karnataka	101
44	AG (A&E) Bangalore, Karnataka	102
45	PDCA, MAB Bangalore, Karnataka	103
46	PDA, South Western Railway Hubli, Karnataka	104
	Kerala	**106-110**
47	PAG (Audit) Trivandrum, Kerala	106
48	AG (A&E) , Kerala, Trivandrum	107
	Madhya Pradesh	**111-120**
49	PAG (Audit) Gwalior, Madhya Pradesh	111
50	AG (A&E) Gwalior, Madhya Pradesh	112
51	PDA, West Central Railway, Jabalpur, Madhya Pradesh	113
	Maharashtra	**121-130**
52	AG (Audit)-I Mumbai, Maharashtra	121
53	AG (Audit) –II Nagpur, Maharashtra	122
54	AG (A&E)-I Mumbai, Maharashtra	123
55	AG (A&E) –II Nagpur, Maharashtra	124
56	PDCA, MAB-I Mumbai, Maharashtra	125
57	PDCA, MAB-II Mumbai, Maharashtra	126
58	PD Central Mumbai, Maharashtra	127
59	AG (Commercial) Mumbai, Maharashtra	128
60	PDA, Western Railway, Mumbai, Maharashtra	129
61	PDA, Central Railway, Mumbai, Maharashtra	130
	Manipur	**131-135**
62	AG (Audit) Imphal, Manipur	131
63	Sr.DAG (A&E) Imphal, Manipur	132
	Meghalaya	**136-140**
64	PAG (Audit) Shillong, Meghalaya	136
65	AG (A&E) Shillong, Meghalaya	137
	Mizoram	**141-145**
66	AG (Audit) Aizwal, Mizoram	141
67	AG (A&E) Aizwal, Mizoram	142
	Nagaland	**146-150**
68	AG (Audit) Kohima, Nagaland	146
69	Sr.DAG (A&E) Kohima, Nagaland	147
	Orissa	**151-155**

70	PAG (Audit) Bhubaneswar, Orissa	151
71	AG (A&E) Bhubaneswar, Orissa	152
72	PDA, East Coast Railway, Bhubaneswar, Orissa	153
	Punjab	**156-160**
73	PAG (Audit) Chandigarh, Punjab	156

74	AG (A&E) Chandigarh, Punjab	157
	Rajasthan	**161-170**
75	PAG (Audit) Jaipur, Rajasthan	161
76	AG (A&E) Jaipur, Rajasthan	162
77	PDA, North Western Railway, Jaipur, Rajasthan	163
	Sikkim	**171-175**
78	AG (Audit) Gangtok, Sikkim	171
79	Sr.DAG (A&E) Gangtok, Sikkim	172
	Tamil Nadu	**176-190**
80	PAG (Audit) Chennai, Tamil Nadu	176
81	AG (Comml.& Receipt Audit) Chennai, Tamil Nadu	177
82	PAG (A&E) Chennai, Tamil Nadu	178
83	PDA, Southern Railway, Chennai, Tamil Nadu	179
84	PDCA, MAB- Chennai, Tamil Nadu	180
	Tripura	**191-195**
85	AG (Audit) Agartala, Tripura	191
86	Sr.DAG (A&E) Agartala, Tripura	192
	Uttar Pradesh	**196-205**
87	PAG (Audit) Allahabad, Uttar Pradesh	196
88	AG (A&E) Allahabad, Uttar Pradesh	197
89	AG (C&RA) Lucknow, Uttar Pradesh	198
90	PDA, North Central Railway, Allahabad, Uttar Pradesh	199
91	PDA, North Eastern Railway, Gorakhpur	200
	Uttarakhand	**206-210**
92	AG (Audit), Dehradun, Uttarakhand	206
93	AG (Accounts), Dehradun, Uttarakhand	207
94	PDCA, MAB-Dehradun (under MAB-II), New Delhi	208
	West Bengal	**211-220**
95	PAG (Audit) Kolkata, West Bengal	211
96	AG (A&E) Kolkata, West Bengal	212
97	AG (Receipt Works & LBA) Kolkata, West Bengal	213
98	PDA, Central Kolkata, West Bengal	214
99	PDA, Eastern Railway Kolkata, West Bengal	215
100	PDA, South Eastern Railway Kolkata, West Bengal	216
101	PDCA, MAB-I Kolkata, West Bengal	217
102	PDCA, MAB-II Kolkata, West Bengal	218