

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI

EXAMINATION WING

**Circular No. 04 of 2024**

(For IA&AD only)

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

Dated: 13/09/2024

**To**

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

**Sub: Conduct of departmental examinations-reg.**

Madam/Sir,

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

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

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

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

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

5. This issues with the approval of Competent Authority.

**Yours faithfully,**



**(Swati Pandey)**

**Principal Director (Exam)**

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

**EXAMINATION WING**

**Circular No. 01 of 2024**

(For IA&AD only)

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

Dated: 17/01/2024

To

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

**Sub: Conducting four categories of departmental examinations centrally**

Madam/Sir,

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

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

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

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

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

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

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

<p>Paper-2 Service Regulations, Financial Rules and Principles of Government Accounts</p>	<p>PC-4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA (Civil Accounts, Civil Audit &amp; Local Audit)</p> <p>PC-5 Financial Rules, Service Rules &amp; Principles of Defence Accounts (Defence Audit)</p> <p>PC-6 Financial Rules, Service Rules and Basic Principles of Postal and Telecom Accounts (Finance &amp; Communication Audit)</p> <p>PC-7 Railways Service Rules, Financial Rules, and Principles of Railways Accounts (Railway Audit)</p> <p>PC-8 Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards (Commercial Audit)</p>
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4. The candidates will appear in the examination where they are posted subject to condition that there is an office of IA&AD. The candidates and offices will coordinate with each other accordingly.

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

Yours faithfully



(Swati Pandey)  
Principal Director (Exam)