



सत्यमेव जयते

कार्यालय महालेखाकार (लेखा एवं हक), पश्चिम बंगाल
ट्रेजरी बिल्डिंग्स, 2, गवर्नमेंट प्लेस, वेस्ट, कोलकाता-700001
OFFICE OF THE ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, 2, GOVERNMENT PLACE WEST, KOLKATA- 700001



सत्यमेव जयते
Dedicated to Truth in Public

No. PAGAEWB/03/57/02/MISC-III/ part/94

Date: 06.11.2025

OFFICE ORDER

Copy of the office circular No. PAGAEWB/02/06/04/2025-26/108 dated 04.11.2025 regarding conduct of in house Pre examination training on revised SAS syllabus to all existing candidates of DA cadre is enclosed herewith for information and necessary action. It is also requested to all existing SAS candidates to submit their willingness mentioning the papers as per revised syllabus to participate in house Pre examination training programme through email ID damsnehasis.wbl.ae@cag.gov.in with a CC to ashimkumarm.serly@cag.gov.in within 06/11/2025 positively .

Enclosed: As stated above.

Sd/-

Sr. Accounts Officer/W.M

No. PAGAEWB/03/57/02/MISC-III/ part/786

Date: 06.11.2025

1. Sr. A.O/ITSC with request to upload the order in DA cadre platform of the official website.

Sr. Accounts Officer/W.M

कार्यालय महालेखाकार (लेखा एवं हक) पश्चिम बंगाल
ट्रेजरी बिल्डिंग, 2 सरकारी स्थान पश्चिम, कोलकाता-
700001

কার্যালয় মহালেখাকার (লেখা এবং হক) পশ্চিম বঙ্গাল
ট্রেজারী বিল্ডিং, ২ সরকারী স্থান পশ্চিম, কোলকাতা-
৭০০০০১



Office of the Accountant General
(Accounts and Entitlement) West
Bengal
Treasury Buildings, 2 Government
Place West, Kolkata-700001

Supreme Audit Institution of India
लोकहितार्थ सत्यनिष्ठा
Dedicated To Truth in Public Interest

Circular No. PAGAEWB/02/06/04/2025-26/108

Date: 04.11.2025

C I R C U L A R

Subject: - Conduct of In-house Pre-examination Training on Revised SAS Syllabus

With reference to the Headquarters Office, Training Division email dated 27.10.2025 & 28.10.2025 on the above subject, it is stated that this office is going to conduct in-house Pre-examination training programmes in the revised SAS syllabus.

In this regard, it is requested to all existing SAS candidates to submit their willingness mentioning the paper(s) as per revised syllabus through email to participate in-house Pre-examination training programmes in the revised SAS syllabus within **06.11.2025 positively** to e-mail ID - **damsnehasis.wbl.ae@cag.gov.in** with a CC to - **ashimkumarm.serly@cag.gov.in**.

(Authority :- Sr. DAG (Admn.)'s order dated: 04.11.2025)

Sd/-

Sr. Accounts Officer (Training)

Copy forwarded for information and necessary action to :-

1. Secretary to the Accountant General (A&E)
2. PA to Sr. DAG (Admn.) / DAG (Fund) / DAG (A/cs) & DAG (Pension)
3. IAO
4. Branch Officer (Admn. I, II, III, FM, AM, Pen-cord, Record, Welfare)
5. Sr. AO / WM – with a request to circulate the context of the circular to all existing SAS candidates posted in the different Divisions.

Sd/-

Asstt. Accounts Officer (Training)



Paper wise Exemption Matrix

Candidate need not appear in:	If he/she has secured exemption in these papers in the earlier SAS Exam:
Group-I: PC-1 to PC-8	
PC-1 Language skills (Common to all branches)	PC-1 – Language Skill (All branches)
PC-2 Government Audit- (Common to all branches)	PC-22 - Government Audit (Civil and Local Audit)
PC-3 Information Technology (Theory & Practical) (Common to all branches)	PC-3 - Information Technology (Theory) (All branches) & PC-4 - Information Technology (Practical) (All branches)
PC-4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA (Civil Accounts and Civil & Local Audit)	PC-5- Constitution of India, Statutes and Service Regulations. & PC-8- Financial Rules and Principles of Government Accounts (Civil Accounts, Civil and Local Audit)
PC-5 Financial Rules, Service Rules and Principles of Defence Accounts (Defence)	PC-6- Constitution of India, Statutes and Defence Service Regulations (Defence) & PC-9 – Financial Rules and Principles of <u>Defence</u> Accounts
PC-6 Finance Rules, Service Rules and Basic Principles of Postal & Telecom Accounts (Finance and Communication)	PC-5- Constitution of India, Statutes and Service Regulations (P&T Audit) & PC-10 - Financial Rules and Principles of <u>Postal</u> Accounts
PC-7 Railway Service Rules, Financial Rules and Principles of Railway Accounts	PC-7- Constitution of India, Statutes and Service Regulations including related Accounts/Audit Procedures (Railway) & PC-11 - Financial Rules, Principles of Government Accounts/Audit and Works Expenditure (Railway)
PC-8 Financial Rules, Service Rules, Basic Principles of Government and PW Accounts and Accounting Standards (Commercial)	PC-5 Constitution of India, Statutes and Service Regulations (Commercial Audit) & PC-12 - Financial Rules, Principles of Government Accounts and CPWA (Commercial)

Paper wise Exemption Matrix

Candidate need not appear in:	If he/she has secured exemption in these papers in the earlier SAS Exam:
Group-II: PC-9 to PC-20	
PC-9 Basic Financial Accounting and Analysis of Financial Statements (Commercial) (Common to all branches except Commercial branch)	PC-13 – Accountancy (Civil Accounts) or PC-14 – Financial Accounting with elementary Costing (Civil, Local, Defence, P&T and Railway)
PC-10 Advanced Accounting and Costing (Commercial)	PC-15 - Advanced Accounting (Commercial) & PC-20 – Cost Accountancy, Commercial Laws and Corporate Tax (Commercial)
PC-11 Advanced Government Accounts and Government Accounting Standards (Civil Accounts)	PC-21 - Government Accounts (Civil Accounts)
PC-12 Compliance Audit and Performance Audit (Common to all audit branches)	
PC-13 Government budgeting and flow of resources (Civil Accounts)	
PC-14 Financial Audit (Common to all audit branches)	
PC-15 Entitlement Functions and Treasury Inspection (Civil Accounts)	
PC-16 Revenue Audit; Audit of Local Bodies; Public Works Audit (Civil and Local Audit)	
PC-17 Defence Audit	PC-17 – Defence Audit & PC-23 – Contract Audit and Audit Procedures (Defence)
PC-18 Finance and Communication Audit	PC-18 – Postal Audit & PC-24 – Telecom Audit (P & T Audit)
PC-19 Railway Audit	PC-19 – Railway Traffic Revenue & PC-25 - Government Audit including Workshops and Stores Audit (Railway)
PC-20 Commercial Audit, Commercial Laws & Corporate Tax Laws (Commercial)	PC-20 – Cost Accountancy, Commercial Laws and Corporate Tax (Commercial) & PC-26 – Commercial Auditing (Commercial)