



No. WM-I/ SAS / OW. No. 1155

कार्यालय प्रधान महालेखाकार (लेखा एवं हक) गुजरात, शाखा अहमदाबाद
“लेखा परीक्षा भवन” नवरंगपुरा अहमदाबाद-380009

Office of the Pr Accountant General (A&E) Gujarat,
Branch Ahmedabad
“ Audit Bhavan” Navrangpura, Ahmedabad- 380009

परिपत्र सं. डब्लूएम-I/ 13 दिनांक: 20-11-2025

Circular No: WM-I/13 Dated: 20-11-2025

मुख्यालय कार्यालय के पत्र दिनांक 29.10.2025 के अनुपालन में, संशोधित पाठ्यक्रम के अंतर्गत एसएस (SAS) परीक्षा हेतु पूर्व-परीक्षा प्रशिक्षण पात्र उम्मीदवारों के लिए 19.12.2025 तक आयोजित किया जाना प्रस्तावित है।

In compliance with HQrs Office Letter dated 29.10.2025, the Pre Examination Training for the SAS Examination for the revised Syllabus is to be conducted by 19.12.2025.

केवल मौजूदा विभागीय उम्मीदवारों को ही उक्त प्रशिक्षण कार्यक्रम में भाग लेने की अनुमति है।

Only Existing Deparmental candidates are allowed to attend the said training programme.

अधिकारियों को यह भी सूचित किया जाता है कि एसएस (SAS) परीक्षा में भाग लेने की उनकी पात्रता मुख्यालय की प्राप्त होने वाली स्पष्टीकरण के अधीन होगी।

The officials are informed that their entitlement for participation in the SAS exam is subject to Headquarters clarification in the matter.

अतः सभी पात्र अभ्यर्थियों से, जो उक्त प्रशिक्षण कार्यक्रम में भाग लेने के इच्छुक हैं, अनुरोध है कि वे अपना विवरण 21.11.2025 तक डब्लू एम-I अनुभाग को प्रेषित करें।

Therefore, all eligible candidates, who are willing to attend the said training programme, are requested to submit their details to WM-I Section by 21.11.2025.

(प्राधिकरण: वरिष्ठ उप महालेखाकार (लेखा एवं हक) के आदेश दिनांक: 20-11-2025

Digitally signed by
Radhika Ashok Swamy
Date: 20-11-2025
11:59:05
वरिष्ठ लेखाधिकारी / (डब्लू एम-1)

संलग्न:

1. Revised syllabus of SAS exam consolidated October 2022 to March 2025
2. Proposed paper wise session allocation to each stream for pre-examination SAS training syllabus

To,

1. Divisional Accountant Cadre, Gujarat
2. Secretary, Gujarat Divisional Accounts Officers and Divisional Accountants Association with a request to circulate among the cadre.
- ✓ 3. Sr. Accounts Officer, IT with a request to upload this circular in the website of this office.

वरिष्ठ लेखाधिकारी / (डब्लू एम-1)

PROPOSED PAPER WISE SESSION ALLOCATION TO EACH STREAM FOR PRE-EXAMINATION SAS TRAINING											
Stream	Paper Code	Name of the paper	Civil Accounts	Civil Audit	Local Audit Branch	Defence Audit	F&C Audit	Railway Audit	Commercial Audit	No of Sessions for officers/officials recruited thorough SSC graduate or above level examination like SSC CGLE, SSC JHT examination etc	No of Sessions for officials recruited through SSC (below graduate level) or through promotions in the department
Group I	PC-1	Language Skills	✓	✓	✓	✓	✓	✓	✓	8	16
	PC-2	Government Audit	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-3	Information Technology (Theory and Practical)		✓	✓	✓	✓	✓	✓	16	32
	PC-4	Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA	✓	✓	✓	✓	✓	✓	✓	12	24
	PC-5	Financial Rules, Service Rules & Principles of Defence Accounts	✓	✓	✓	✓	✓	✓	✓	12	24
	PC-6	Financial Rules, Service Rules and Basic Principles of Postal and Telecom Accounts	✓	✓	✓	✓	✓	✓	✓	12	24
Group II	PC-7	Railways Service Rules, Financial Rules, and Principles of Railways Accounts	✓	✓	✓	✓	✓	✓	✓	12	24
	PC-8	Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards	✓	✓	✓	✓	✓	✓	✓	12	24
	PC-9	Basic Financial Accounting and Analysis of financial Statements (Commercial)	✓	✓	✓	✓	✓	✓	✓	14	28
	PC-10	Advanced Accounting and Cost & Management Accounting	✓	✓	✓	✓	✓	✓	✓	14	28
	PC-11	Advanced Government Accounts and Government Accounting Standards	✓	✓	✓	✓	✓	✓	✓	20	40
	PC-12	Performance Audit and Compliance Audit	✓	✓	✓	✓	✓	✓	✓	20	40
	PC-13	Government Budgeting and Flow Of Resources	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-14	Financial Audit	✓	✓	✓	✓	✓	✓	✓	14	28
	PC-15	Entitlement Functions and Treasury Inspection	✓	✓	✓	✓	✓	✓	✓	14	28
	PC-16	Revenue Audit; Audit of Local Bodies; Public Works Audit	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-17	Defence Audit	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-18	Finance and Communication Audit	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-19	Railway Audit	✓	✓	✓	✓	✓	✓	✓	18	36
	PC-20	Commercial Audit, Commercial Laws and Corporate Tax Laws	✓	✓	✓	✓	✓	✓	✓	18	36
Total number of sessions allocated to each stream for pre-examination SAS training										120	240