कार्यालय प्रधान महालेखाकार (लेखापरीक्षा)
हिमाचल प्रदेश, गॉर्टन कैसल
शिमला - 171 003

Office of the Principal Accountant General (Audit)
Himachal Pradesh,
Gorton Castle, Shimla-171 003

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

परिपत्र (प्रशासन)

विषय: संशोधित एस०ए०एस पाठ्यक्रम के अनुसार पेपरवार छूट मैट्रिक्स के संबंध में ।

मुख्यालय कार्यालय (परीक्षा शाखा) दिनांक 11.03.2025 के पत्र द्वारा अधीनस्थ लेखापरीक्षा/लेखा सेवा (एस०ए०एस०) परीक्षा का संशोधित पाठ्यक्रम जारी किया गया है। उपर्युक्त संशोधित पाठ्यक्रम इस कार्यालय के परिपत्र दिनांक 08.04.2025 द्वारा परिचालित किया गया है।

इस संदर्भ में, मुख्यालय द्वारा पेपरों के अनुसार छूट मैट्रिक्स (Exemption Matrix) साझा किया गया है। इसमें कुछ पुनर्व्यवस्थाएँ की गई हैं। छूट मैट्रिक्स उन उम्मीदवारों के लिए लागू पेपरों के अनुसार छूटों को निर्दिष्ट करता है जिन्होंने पूर्व योजनाओं के अंतर्गत आयोजित पिछली एस०ए०एस० (SAS) परीक्षाओं में अर्हता प्राप्त की है या आंशिक रूप से अर्हता प्राप्त की है।

छूट मैट्रिक्स (Exemption Matrix) इस परिपत्र के साथ संलग्न है |

Headquarters office (Examination wing) vide letter dated 11.03.2025 has conveyed Revised Syllabus of Subordinate Audit /Accounts Service (SAS) examination. The revised syllabus has already been circulated vide this office circular dated 08.04.2025

In this context, Paper wise Exemption Matrix has been shared by Hqrs.. The Exemption Matrix specifies the paper-wise exemptions applicable to candidates who have qualified or partially qualified in previous SAS examinations held under earlier schemes.

Exemption matrix is enclosed with this circular.

हस्ता /-
उप महालेखाकार (प्रशासन)
दिनांक:24.11.2025

सं० प्रशा०/स०ले०प०अ०/परीक्षा/2025-26/2373-75

1. सचिव, प्रधान महालेखाकार
2. निजी सहायक,वरिष्ठ उप महालेखाकार (प्रशासन)
3. सभी सम्बंधित कर्मचारी

वरि० लेखापरीक्षा अधिकारी (प्रशासन)
24/11

Phone: +91-177-2652607 E-mail: agauhimachalpradesh@cag.gov.in

Paper wise Exemption Matrix

Candidate need not appear in: **Group-I: PC-1 to PC-8**	**If he/she has secured exemption in these papers in the earlier SAS Exam:**
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 Defence 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 Postal 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: **Group-II: PC-9 to PC-20**	**If he/she has secured exemption in these papers in the earlier SAS Exam:**
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)