

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

EXAMINATION WING

Circular No. 06 of 2026

No. 429/08-Exam/SAS etc. Exam/2026

Dated: 25/05/2026

To

All Head of Department of IA&AD offices
(As per standard e-mail list)

Subject- SAS/RA/I/CPD-I, II, &III Examination –1 of 2026

Madam/Sir,

The SAS/RA/I/CPD-I, II &III Exam-1 of 2026 as per the revised syllabus is proposed to be held in late June 2026. The date sheet of the examination will be intimated in due course. The cut-off date for eligibility for the examination is 1st March 2026.

The Revised syllabus contains 20 papers of six branches. In revised syllabus, a candidate is required to pass 08 papers in 02 Groups of four papers each. Also, an exemption matrix is incorporated in the revised syllabus which clearly indicates to candidates to pass the paper where no exemption exists. The new paper added i.e. PC-12, PC-13, PC-14, PC-15 & PC-16 have to be attempted by all the candidates of respective streams.

The papers will include case studies/application and assertion/reasoning based question having a graded difficulty level, in proportion to their weightage. The detailed syllabus and sample model questions have been uploaded on the official website of the CAG under the Examination tab.


Further, for SAS candidates who register for the first time (fresh candidates) the following condition will be applicable:

- i) The overall passing percentage in each paper will be 50%.
- ii) There will also be a sectional pass percentage of 40% in each paper.
- iii) The exemption threshold for each paper will be 60% with the currency of exemption limited to three years.

The final dates of SAS Exam-I of 2026, eligibility criteria etc. will be informed in due course.

This issues with the approval of the competent authority.

Yours faithfully,


(Raj Kamal Ranjan)
Director (Exam)

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Madam/Sir,

The SAS/RA/I/CPD-I, II &III Exam-1 of 2026 as per the revised syllabus is proposed to be held in late June 2026. The date sheet of the examination will be intimated in due course. The cut-off date for eligibility for the examination is 1st March 2026.

The Revised syllabus contains 20 papers of six branches. In revised syllabus, a candidate is required to pass 08 papers in 02 Groups of four papers each. 3 out of 4 papers in Group-I are common to all branches details mentioned in Annexure-I. Also, an exemption matrix is incorporated in the revised syllabus. Which clearly indicates to candidates to pass the paper where no exemption exists. The new paper added i.e. PC-12, PC-13, PC-14, PC-15 & PC-16 have to be attempted by all the candidates of respective streams.

The papers will include case studies/application and assertion/reasoning based question having a graded difficulty level, in proportion to their weightage. The detailed syllabus and sample model questions have been uploaded on the official website of the CAG under the Examination tab.


Further, for SAS candidates who register for the first time (fresh candidates) the following condition will be applicable:

- a. The overall passing percentage in all subjects have been revised from 45% to 50%, while retaining sectional passing percentage of 40% in each paper for each section.
- b. The exemption threshold for any paper has been enhanced from 45% to 60%, whereas, the currency of the exemption period shall be limited to three years.

The final dates of SAS Exam-I of 2026, eligibility criteria etc. will be informed in due course.

This issues with the approval of the competent authority.

Yours faithfully,


(Raj Kamal Ranjan)
Director (Exam)

**Annexure
Group I**

| Civil Accounts | Civil Audit including LAD | Defence Audit | F&C Audit | Railway Audit | Commercial Audit |
|---|---|--|--|--|---|
| PC – 1 Language Skills (Fully descriptive) | PC – 1 Language Skills (Fully descriptive) | PC – 1 Language Skills (Fully descriptive) | PC – 1 Language Skills (Fully descriptive) | PC – 1 Language Skills (Fully descriptive) | PC – 1 Language Skills (Fully descriptive) |
| PC – 2 Government Audit | PC – 2 Government Audit | PC – 2 Government Audit | PC – 2 Government Audit | PC – 2 Government Audit | PC – 2 Government Audit |
| PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) | PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) | PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) | PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) | PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) | PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40) |
| PC – 4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA | PC – 4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA | PC – 5 Financial Rules, Service Rules & Principles of Defence Accounts | PC – 6 Financial Rules, Service Rules and Basic Principles of Postal and Telecom Accounts | PC – 7 Railways Service Rules, Financial Rules, and Principles of Railways Accounts | PC – 8 Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards (Mix of MCQ-70 & descriptive-30) |

Group II

| Civil Accounts | Civil Audit including LAD | Defence Audit | F&C Audit | Railway Audit | Commercial Audit |
|---|---|---|---|---|---|
| PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70) | PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70) | PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70) | PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70) | PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70) | PC – 10 Advanced Accounting and Cost & Management Accounting (Fully descriptive) |
| PC – 11 Advanced Government Accounts and Government Accounting Standards | PC – 12 Performance Audit and Compliance Audit | PC – 12 Performance Audit and Compliance Audit | PC – 12 Performance Audit and Compliance Audit | PC – 12 Performance Audit and Compliance Audit | PC – 12 Performance Audit and Compliance Audit |
| PC–13 Government Budgeting and Flow of Resources | PC–14 Financial Audit | PC–14 Financial Audit | PC–14 Financial Audit | PC–14 Financial Audit | PC–14 Financial Audit |
| PC – 15 Entitlement Functions and Treasury Inspection | PC – 16 Revenue Audit, Audit of Local Bodies; Public Works Audit | PC – 17 Defence Audit | PC – 18 Finance and Communication Audit | PC – 19 Railway Audit | PC – 20 Commercial Audit, Commercial Laws and Corporate Tax Laws (Mix of MCQ 50 & descriptive 50) |

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) |