

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

EXAMINATION WING

Circular No. 02 of 2025

No.529/26-Exam/SAS etc. Exam/2025

Dated: 19.11.2025

To

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

Sub: Conduct of SAS Exam-2 of 2025 in the revised SAS exam syllabus

Madam/Sir,

Exam Wing vide letter dated 13.11.2024 had circulated that revised syllabus of SAS exam will be implemented from SAS Exam-2 of 2025 which is supposed to be held in December 2025/January 2026.

In 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.

In the revised syllabus focus will be on case studies/application and assertion/reasoning based questions having a graded difficulty level, in proportion to their weightage. In order to discourage rote learning, focus on testing the practical knowledge and conceptual understanding of the candidates should be there. This will be a major departure from the present exam pattern. The detailed syllabus, objectives, reference books for every paper and paper wise exemption matrix have been updated on the office website. Also, the sample model questions has been uploaded on CAG's official website under departmental examination tab.

It is also informed that candidates who have exempted/already qualified the Preliminary Examination and belong to offices where vacancies are available, as well as existing departmental candidates and DRAOs are eligible for SAS Exam-2 of 2025. The final dates and schedule will be informed in due course.

This issues with the approval of competent authority.

Yours faithfully


(Prashant Kumar)
Sr. AO (Exam)

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)