



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),  
ODISHA : BHUBANESWAR**

No. Admn-I(A&E)/T&E/SAS/I/CPD-I&II/2022/896

Dated:24.11.22

**Sub: Hdqrs Examination Wing circulars regarding Revised Syllabus of SAS Examination.**

A copy of the following circular on above subject received from Hdqrs is enclosed for information of all concerned.

Sl No	Hdqrs Letter / Circular No	Subject
1	Circular-18 of 2022 circulated vide letter No-476/16-Exam/ SAS/Papers review/2022 dated 27.10.2022.	It has been intimated that the recommendations of the committee constituted by C&AG to review the Subordinate Audit / Accounts Services (SAS) Examination Syllabus, papers, and the patter of Questions. The Competent Authority has accepted and approved the recommendations on revised syllabus along with paper wise exemption matrix of SAS Examination.

Encl: As above.

(P Chitti Babu)

Sr. Accounts Officer (Admn)

To

1. Deputy Accountant General (Works Accounts), Puri. - The revised syllabus along with paper wise exemption matrix and the above circular may be viewed / downloaded from CAG's website (cag.gov.in>Departmental Examinations>Syllabus & Books)
- ✓ 2. Branch Officer (EDP) for hosting in the Office Website.
3. Notice Board of Main Office for display.

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

**Circular No. 18 of 2022**

(For IA&AD only)

No. 476/16-Exam/SAS/Papers Review/2022

Dated: 27/10/2022

To

Heads of Department of IA&AD offices  
DG (Staff)/DG (HQ)  
(As per standard e-mail list)

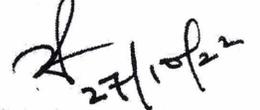
**Sub: Revised Syllabus of Subordinate Audit/Accounts Services (SAS) Examination**

Madam/Sir,

The Comptroller and Auditor General of India constituted a committee headed by ADAI (Staff) to review the Subordinate Audit/Accounts Services (SAS) Examination syllabus, papers and the pattern of Questions. The Competent Authority has accepted the recommendations of the committee so constituted and has approved the **revised syllabus along with paper wise exemption matrix** of SAS Exam.

2. The salient features of the revised syllabus and pattern of SAS Examination, are as follows:
  - a) The number of branches of exams have been rationalised from 7 to 6 branches combining Civil Audit and Local Audit.
  - b) The number of papers (PCs), have been rationalised from 27 to 20 papers.
  - c) A candidate has to pass 8 papers in 2 groups of 4 papers each.
  - d) 3 out of 4 papers in Group-I, are common to all branches [PC-1: Language Skills, PC-2: Government Audit & PC-3: Information Technology (Theory & Practical)].
3. The revised syllabus of SAS Examination shall be implemented from Examination-II of 2024.
4. The revised syllabus along with paper wise exemption matrix is attached herewith for information. The same may be viewed/downloaded from CAG's website (cag.gov.in>Departmental Examinations>Syllabus & Books).

Yours faithfully,



(Hirak Bagchi)

Sr. Administrative Officer (Exam)