

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-प्रथम)

मध्य प्रदेश, ऑडिट भवन, झाँसी रोड, ग्वालियर

क्रमांक प्रशा.वि.क./परीक्षा-II/2025/का.आ.-190

दिनांक :22.12.2025

कार्यालय आदेश

मुख्यालय से प्राप्त परिपत्र No. 612/26-Exam/SAS etc /Exam/2025 दिनांक 19.12.2025 के अनुसार SAS/RA/CPD Exam-II of 2025 का आयोजन 28.01.2026 से 01.02.2026 तक निम्न कार्यक्रमानुसार किया जाना है-

As per the Circular No. 612/26-Exam/SAS etc./Exam/2025 dated 19.12.2025 received from Headquarters, SAS/RA/CPD Exam-II of 2025 is scheduled to be held from 28.01.2026 to 01.02.2026 as per the following schedule-

Examination Date	Day	Forenoon Session (10:30AM to 12:30 PM)	Afternoon Session (02 PM to 04 PM) (For PC-1, 02 PM to 04:30 PM)
28.01.2026	Wednesday	PC-2, RAE-1, IE-1	PC-09, PC-10, C-02, C-04, C-06
29.01.2026	Thursday	PC-3, IE-3, R AE-2	PC-11, PC-12, IE-02
30.01.2026	Friday	PC-4, PC-5, PC-6, PC-7, PC-8	PC-13, PC-14
31.01.2026	Saturday	PC-15, PC-16	C-01, C-03, C-05
01.02.2026	Sunday	PC-17, PC-18, PC-19, PC-20	PC-01 (03:00 PM to 06:00PM)

2. इस हेतु सभी अर्ह एवं इच्छुक उम्मीदवार अपने आवेदन पत्र दिनांक 26.12.2025 तक विधि कक्ष अनुभाग में जमा करना सुनिश्चित करें अपूर्ण आवेदन स्वीकार नहीं किये जायेंगे। दिनांक 26.12.2025 के पश्चात् भेजे गए आवेदनों पर विचार नहीं किया जायेगा। पंजीकरण निम्नानुसार किया जायेगा:

2. For this, all eligible and interested candidates should ensure to submit their application forms to the Legal Cell section by 26.12.2025. Incomplete applications will not be accepted. Applications sent after 26.12.2025 will not be considered. Registration will be done as follows:

- पहले भाग में, इच्छुक उम्मीदवारों से प्राप्त आवेदन के आधार पर इस कार्यालय द्वारा प्री-रजिस्ट्रेशन किया जायेगा और लॉग इन आई डी एवं पासवर्ड, उम्मीदवार को आवेदन में दिए गये मोबाइल नंबर पर एसएमएस के माध्यम से प्राप्त होगा। इसके लिए सभी उम्मीदवार अपने मोबाइल नम्बर और ईमेल को स्पष्ट रूप से अंकित करें। लॉग इन आई डी एवं पासवर्ड प्राप्त नहीं होने की स्थिति में दिनांक 29.12.2025 तक विधि कक्ष अनुभाग को सूचित करने का कष्ट करें।
- In the first part, pre-registration will be done by this office on the basis of the application received from the interested candidates and the login ID and password will be received by the candidate through SMS on the mobile number given in the application. For this, all the candidates should clearly mark their mobile number and email. In case of non-receipt of login ID and password, please inform the Legal Cell section by 29.12.2025.
- लॉग इन आईडी एवं पासवर्ड प्राप्त होने के बाद, उम्मीदवार को CAG के weblink Quick Links>>Examination>>Registration अथवा <https://cagexam.in/CAGI/index.html> के माध्यम से लॉग इन करना होगा। इसके बाद उम्मीदवार को कार्यालय द्वारा भरी गयी जानकारी की जाँच करनी होगी और पंजीकरण का द्वितीय भाग शेष विवरण के साथ आवश्यकतानुसार भरना होगा। उम्मीदवारों को पंजीकरण का द्वितीय भाग दिनांक 02.01.2026 तक पूर्ण करना अनिवार्य है।
- After receiving the login ID and password, the candidate must log in through the CAG weblink Quick Links>>Examination>>Registration or <https://cagexam.in/CAGI/index.html>. The candidate must then

verify the information entered by the office and complete the second part of the registration with the remaining details as required. Candidates must complete the second part of the registration by 02.01.2026.

3. उक्त परीक्षाओं हेतु पात्रता निम्नानुसार है-

- I. इस कार्यालय में पर्यवेक्षक, सहायक पर्यवेक्षक, वरिष्ठ लेखा परीक्षक, लेखा परीक्षक, डी.ई.ओ. ग्रेड ए अथवा बी, लिपिक, स्टेनोग्राफर, तथा अनुवादक में से एक अथवा एक से अधिक पदों में संयुक्त रूप से 03 वर्ष की न्यूनतम सेवा पूर्व की हो अथवा इस संबंध में सक्षम अधिकारी से अधिकतम 02 माह की छूट प्राप्त कर ली हो। (MSO Para 9.2.6 Note 4)
- II. मुख्यालय से प्राप्त परिपत्र NO. 612/26-Exam/SAS etc /Exam/2025 दिनांक 19.12.2025 के अनुसार मौजूदा विभागीय उम्मीदवारों अथवा जिन परीक्षार्थियों द्वारा SAS प्रारंभिक परीक्षा उत्तीर्ण कर ली गयी है एवं सम्बंधित संवर्ग में वैकंसी उपलब्ध है उन्हीं उम्मीदवारों को 2025 की SAS Exam-2 of 2025 में बैठने की अनुमति दी जाएगी।
- III. RA में प्रथम बार सम्मिलित होने वाले अभ्यर्थी की दिनांक 01.09.2025 को सहायक लेखापरीक्षा अधिकारी के पद पर एक वर्ष की सतत सेवा पूर्ण होनी चाहिए एवं जिन्होंने RA परीक्षा पूर्व प्रशिक्षण पूर्ण कर लिया हो अथवा जो एक वर्ष तक CRA/CEA विंग में सतत रूप से कार्य कर चुके हों।
- IV. CPD-I में प्रथम बार सम्मिलित होने वाले अभ्यर्थीयों की दिनांक 01.09.2025 को सहायक लेखापरीक्षा अधिकारी के पद पर 04 वर्ष की सतत सेवा पूर्ण होनी चाहिए।
- V. अभ्यर्थी CPD-II में सम्मिलित हो सकते हैं बशर्ते कि वह अगस्त 2021 में आयोजित CPD-I परीक्षा या उसके पूर्व में सफल घोषित किये गए हो।
- VI. अभ्यर्थी CPD-III में सम्मिलित हो सकते हैं बशर्ते कि वह मई 2022 में आयोजित CPD-II परीक्षा या उसके पूर्व में सफल घोषित किये गए हो।
- VII. अभ्यर्थी RA तथा CPD-I/II/III में एक साथ सम्मिलित हो सकते हैं बशर्ते कि वह RA तथा CPD-I/II/III में अलग-अलग सम्मिलित होने की पात्रता रखते हों।
- VIII. RA तथा CPD-I, II एवं III परीक्षाओं हेतु कुल 06 अवसर प्रदाय किये जायेंगे।
- IX. अभ्यर्थी के द्वारा पंजीकरण के द्वितीय चरण पूर्ण करने के पश्चात, उनके पंजीकरण को परीक्षा के एक अवसर के रूप में गणना की जाएगी।
- X. दौरे पर पदस्थ या अवकाश पर गए अधिकारीयों/कर्मचारियों को समूह के नियंत्रण अनुभाग के वरिष्ठ लेखापरीक्षा अधिकारी फोन/ई-मेल के माध्यम से सूचित करेंगे एवं पात्र अभ्यर्थियों से निर्धारित प्रारूप में आवेदन प्राप्त कर दिनांक 26.12.2025 तक सभी आवेदन एकत्रित कर विधि कक्ष अनुभाग में प्रेषित करना सुनिश्चित करें।
- XI. प्रतिनियुक्ति पर पदस्थ अभ्यर्थी अपने आवेदन पत्र इस कार्यालय को ईमेल agaumadhyapradesh1@cag.gov.in पर आवेदन दिनांक 26.12.2025 तक इस कार्यालय को पाप्त हो सके।
- XII. इस कार्यालय में प्रतिनियुक्ति पर पदस्थ अभ्यर्थियों को सूचित किया जाता है कि वे अपना आवेदन अपने पैतृक कार्यालय को प्रेषित करें।

3. The eligibility for the above examinations is as follows:

- I. Must have a minimum of 03 years of previous service in one or more posts of Supervisor, Assistant Supervisor, Senior Auditor, Auditor, DEO Grade A or B, Clerk, Stenographer, and Translator in this office or must have obtained a maximum of 02 months' relaxation in this regard from the competent authority. (MSO Para 9.2.6 Note 4)
- II. As per Circular No. 612/26-Exam/SAS etc /Exam/2025 dated 19.12.2025 received from Headquarters, only those candidates who are existing departmental candidates or those who have passed the SAS Preliminary Examination and have a vacancy available in the relevant cadre will be allowed to appear in SAS Exam-2 of 2025.
- III. Candidates appearing for the first time in RA must have completed one year of continuous service as Assistant Audit Officer as on 01.09.2025 and must have completed RA pre-examination training or must have worked continuously for one year in CRA/CEA Wing.

IV. Candidates appearing for the first time in CPD-I must have completed four years of continuous service as Assistant Audit Officer as on 01.09.2025.

V. Candidates can appear for CPD-II provided they have passed the CPD-I examination held in August 2021 or earlier.

VI. Candidates can appear for CPD-III provided they have passed the CPD-II examination held in May 2022 or earlier.

VII. Candidates can appear for RA and CPD-I/II/III simultaneously, provided they are eligible to appear for RA and CPD-I/II/III separately.

VIII. A total of 06 attempts will be provided for RA and CPD-I, II, and III examinations.

IX. After a candidate completes the second stage of registration, his/her registration will be counted as one attempt for the examination.

X. The Senior Audit Officer of the Control Section of the Group will inform the officers/employees posted on tour or on leave through phone/e-mail and ensure that applications are received from eligible candidates in the prescribed format and all the applications are collected and submitted to the Legal Cell Section by 26.12.2025.

XI. Candidates posted on deputation may send their applications to this office through email ID agaumadhyapradesh1@cag.gov.in so that the applications are received by this office by 26.12.2025.

XII. Candidates posted on deputation in this office are informed to send their applications to their parent office.

(उप महालेखाकार/प्रशासन महोदय के आदेशानुसार)

हस्ता/-
वरिष्ठ लेखापरीक्षा अधिकारी/विधि कक्ष

क्रमांक प्रशा.वि.क./परीक्षा-II/2025

दिनांक : 22.12.2025

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है:-

1. सचिव, प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), म.प्र., ऑडिट भवन, ग्वालियर
2. सचिव, महानिदेशक लेखापरीक्षा (केंद्रीय प्राप्ति), ए.जी.सी.आर. बिल्डिंग, इंद्रप्रस्थ एस्टेट, नई दिल्ली-110002
3. सचिव, प्रधान महालेखाकार (लेखापरीक्षा-द्वितीय), 53, अरेरा हिल्स, होशंगाबाद रोड, म.प्र., भोपाल- 462011
4. उप महालेखाकार/प्रशासन, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), म.प्र., ऑडिट भवन, ग्वालियर
5. उप महालेखाकार/प्रशासन, कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी)-प्रथम, म.प्र., ग्वालियर को आपदा प्रबंधन के अंतर्गत अभिरक्षा में रखने हेतु।
6. उप महालेखाकार/ AMG-I, AMG-II, AMG-III, AMG-IV, AMG-V, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), म.प्र., ऑडिट भवन, ग्वालियर।
7. उप निदेशक (केंद्रीय), उप निदेशक (केंद्रीय प्राप्ति), कार्यालय महानिदेशक लेखापरीक्षा (केंद्रीय प्राप्ति), नई दिल्ली, शाखा ग्वालियर।
8. वरिष्ठ प्रशासनिक अधिकारी/परीक्षा, भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली -110124
9. वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन-11, 12, 13, 14, ITA, Report, Report (PAC), Hindi Cell, CC, FAAS-M, FAAP, सामान्य अनुभाग, कार्यपालन शाखा, SMU, APDAC। कृपया अपने समूह/अनुभाग में कार्यरत संबंधित कर्मचारियों के आवेदन एकत्रित कर दिनांक 26.12.2025 तक उक्त ईमेल में प्रेषित करना सुनिश्चित करें।
10. वरिष्ठ लेखापरीक्षा अधिकारी/GE, CRA-I, CRA-II, कार्यालय महानिदेशक लेखापरीक्षा (केंद्रीय प्राप्ति), नई दिल्ली, शाखा ग्वालियर। कृपया अपने समूह/अनुभाग में कार्यरत संबंधित कर्मचारियों के आवेदन एकत्रित कर दिनांक 26.12.2025 तक उक्त ईमेल में प्रेषित करना सुनिश्चित करें।
11. वरिष्ठ लेखापरीक्षा अधिकारी/आई.एस. विंग को इंटरनेट एवं इंट्रानेट पर अपलोड करने हेतु।

12. श्री उत्कर्ष यादव, स.ले.प.अ. को इंटरनेट एवं इंट्रानेट पर अपलोड करना सुनिश्चित करने बाबत।
13. सहायक लेखापरीक्षा अधिकारी/ (DAG Cell) AMG-I, AMG-II, AMG-III, AMG-IV, AMG-V, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), म.प्र., ऑडिट भवन, ग्वालियर।
14. प्रतिनियुक्ति पर पदस्थ अधिकारी, श्री/श्रीमती.....द्वारा.....
15. सूचना पटल।

21/2/25
वरिष्ठ लेखापरीक्षा अधिकारी/विधि कक्ष

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
AUDIT BHAWAN, MADHYA PRADESH, GWALIOR**

Application for SAS Examination-II of 2025

Sl.No.	Particulars	Particulars field by candidates	Paste your recent photo
1.	Previous Index Number of SAS		
2.	Full Name, designation & Permanent no as per Service Book		
3.	Unique ID No. allotted by the office		
4.	Father's Name as per Service Book		
5.	Date of Birth		
6.	Date & post of appointment		
7.	Gender		
8.	Category		
9.	Office Name		
10.	Location/Centre of Examination from which intends to appear (Must be nearest to headquarters where posted at present)		
11.	Medium of answering the paper PC-1		
12.	Medium of answering the paper PC-4		
13.	Medium of answering the papers		
14.	Branch under which intends to appear (Civil/Commercial Audit)		
15.	Whether permission to switch over the branch has been granted		
16.	Educational Qualification (Non-Graduate/Commerce Graduate/ Non-Commerce Graduate)		
17.	Current Chanc Number of SAS		
18.	Which group to appear		
19.	Papers in which exemptions claimed		
21.	Exemption claimed on account of Non-SAS Examination		
22.	PAN Card Number		
23	E-Mail ID		
24.	Telephone/Mobile No.		
25	Differently Abled (Yes/No)		

I hereby declare that the information furnished in this application form are correct to the best of my knowledge and understanding.

Place:

Date:

Signature of candidate

NB.

One recent photograph be pasted in the box.

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
AUDIT BHAWAN, MADHYA PRADESH, GWALIOR**

Application for RA Examination-II of 2025

Sl. No.	Particulars	Particulars field by candidates	
1.	Previous Index No of RA		Paste your recent photo
2.	Full Name, designation & Permanent no as per Service Book		
3.	Unique ID No. allotted by the office		
4.	Father's Name		
5	Date of Birth		
6.	Gender		
7.	Category		
8.	Office Name		
9.	Location/Centre of Examination (Must be nearest to headquarters where posted at present)		
10.	Medium of answering the papers		
11.	Educational Qualification (Non-Graduate/Commerce Graduate/ Non-Commerce Graduate)		
12.	Whether directly recruited AAO or promoted departmentally to AAO Cadre		
13.	If directly recruited AAO, then date of confirmation		
14	If promoted to AAO, then date of promotion to AAO Cadre		
15	SAS stream to which belong (Civil/Commercial Audit)		
16	Year of passing SOG/SAS Examination		
17	Current Chanc Number of RA		
18	Papers in which exemptions claimed		
19	PAN Card No.		
20	E-Mail ID		
21	Telephone/Mobile No.		
22	Differently Abled (Yes/No)		

I hereby declare that the information furnished in this application form are correct to the best of my knowledge and understanding.

Place:

Date:

Signature of candidate

NB.

One recent photograph be pasted in the box.

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
AUDIT BHAWAN, MADHYA PRADESH, GWALIOR**

Application for CPD-I Examination-II of 2025

S. No.	Particulars	Particulars field by candidates	Paste your recent photo
1.	Previous CPD-I Index No.		
2.	Full Name, designation & Permanent No. as per Service Book		
3.	Unique ID No. allotted by the office		
4.	Father's Name as per Service Book		
5	Date of Birth		
6	Gender		
7	Category		
8	Office Name		
9	Location/Centre of Examination from which intends to appear (Must be nearest to headquarters where posted at present)		
10	Medium of answering the papers		
11	Educational Qualification (non-Graduate/Commerce Graduate/ Non-Commerce Graduate)		
12	Whether directly recruited AAO/ promoted departmentally to AAO Cadre		
13	If directly recruited AAO, then date of confirmation		
14	If promoted to AAO, then date of promotion to AAO Cadre		
15	SAS stream to which belong (Civil/Commercial Audit)		
16	Year of passing SOG/SAS Examination		
17	Current Chance Number of CPD-I		
18	Whether RAE/IE passed, if yes quote month/year		
19	Papers in which exemptions claimed		
20	PAN Card Number		
21	E-Mail ID		
22	Mobile Number		
23	Differently Abled (Yes/No)		

I hereby declare that the information furnished in this application form are correct to the best of my knowledge and understanding.

Place:

Date:

Signature of candidate

NB.

One recent photograph be pasted in the box.

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
AUDIT BHAWAN, MADHYA PRADESH, GWALIOR**

Application for CPD-II Examination- II of 2025

Sl.No.	Particulars	Particulars field by candidates	Paste your recent photo
1.	Previous Index No. of CPD-I or II		
2.	Full Name, designation & Permanent no as per Service Book		
3.	Unique ID No. allotted by the office		
4.	Father's Name as per Service Book		
5	Date of Birth		
6	Gender		
7	Category		
8	Office Name		
9	Location/Centre of Examination from which intends to appear (Must be nearest to headquarters where posted at present)		
10	Medium of answering the papers		
11	Educational Qualification (Non-Graduate/Commerce Graduate/ Non-Commerce Graduate)		
12	Whether directly recruited AAO/ promoted departmentally to AAO Cadre		
13	If directly recruited AAO, then date of confirmation		
14	If promoted to AAO, then date of promotion to AAO Cadre		
15	SAS stream to which belong (Civil/Commercial Audit)		
16	Year of passing SOG/SAS Examination		
17	Month/Year of passing CPD-I Exam		
18	Current Chance of CPD-II		
19	Whether RAE/IE passed, if yes quote month/year		
20	Papers in which exemptions claimed		
21	PAN Card Number		
22	E-Mail ID		
23	Telephone/Mobile No.		
24	Differently Abled (Yes/No)		

I hereby declare that the information furnished in this application form are correct to the best of my knowledge and understanding.

Place:

Date:

Signature of candidate

NB.

One recent photograph be pasted in the box.

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
AUDIT BHAWAN, MADHYA PRADESH, GWALIOR**

Application for CPD-III Examination- II of 2025

S. No.	Particulars	Particulars field by candidates	Paste your recent photo
1.	Previous Index No. of CPD-II or III		
2.	Full Name, Designation & Permanent No. as per Service Book		
3.	Unique ID No. allotted by the office		
4.	Father's Name as per Service Book		
5	Date of Birth		
6	Gender		
7	Category		
8	Office Name		
9	Location/Centre of Examination from which intends to appear (Must be nearest to headquarters where posted at present)		
10	Medium of answering the papers		
11	Educational Qualification (Non-Graduate/Commerce Graduate/ Non-Commerce Graduate)		
12	Whether directly recruited AAO/promoted departmentally to AAO Cadre		
13	If directly recruited AAO, then date of confirmation		
14	If promoted to AAO, then date of promotion to AAO Cadre		
15	SAS stream to which belong (Civil/Commercial Audit)		
16	Year of passing SOG/SAS Examination		
17	Month/Year of passing CPD-I Exam		
18	Month/Year of passing CPD-II Exam		
19	Current Chance of CPD-III		
20	Whether RAE/IE passed, if yes quote month/year		
21	Papers in which exemptions claimed		
22	PAN Card Number		
23	E-Mail ID		
24	Telephone/Mobile No.		
25	Differently Abled (Yes/No)		

I hereby declare that the information furnished in this application form are correct to the best of my knowledge and understanding.

Place:

Date:

Signature of candidate

NB.

One recent photograph be pasted in the box.

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

EXAMINATION WING

Circular No.03 of 2025

No. 612/26-Exam/SAS Etc. Exam/2025

Dated: 19.12.2025

To

**All heads of Department of IA&AD offices
(As per standard email list)**

Sub: SAS/RA/I/CPD-I, II & III Examination-2 of 2025

Madam/Sir,

In continuation of Exam Wing letter No. 529/26-Exam/SAS Etc./Exam/2025 dated 19.11.2025, the SAS/RA/I/CPD-I, II & III Exam-2 of 2025 will be held from 28th January 2026 to 01st February 2026. The Date Sheet of the Examination is as under:

Exam Date	Day	Forenoon Session (11:00 AM to 01:00 PM)	Afternoon Session (03:00 PM to 05:00 PM)
28/01/2026	Wednesday	PC-2, RAE-1, IE-1	PC-9, PC-10, C-2, C-4, C-6
29/01/2026	Thursday	PC-3, IE-3, RAE-2	PC-11, PC-12, IE-2
30/01/2026	Friday	PC-4, PC-5, PC-6, PC-7, PC-8	PC-13, PC-14
31/01/2026	Saturday	PC-15, PC-16	C-1, C-3, C-5
01/02/2026	Sunday	PC-17, PC-18, PC-19, PC-20	PC-1 (03:00 PM to 06:00PM)

2. The registration will be opened to the candidates who have been exempted/already qualified the Preliminary Examination and belong to offices where vacancies are available as well as existing departmental candidates & all DRAAOs for SAS Exam-II of 2025 & all candidates (fresh/existing) for RA/Incentive/CPD-I, II & III Exam-II of 2025. Registration period for the candidates eligible for appearing in these exams will be from 22.12.2025 to 02.01.2026. The cut-off date for eligibility for the examination is 1st September 2025.

3. All HoDs are required to nominate a Group Officer as Examination Registration Officer (ERO) to manage and supervise the registration process. The basic data i.e. Name, DoB, Category etc. as mentioned in Service Books of the new candidates will be entered into the first part of the Registration Form by the ERO. Thereafter, the fresh candidates will complete the second part (exam details) of the Registration Form by themselves. The existing candidates will fill up the second part of the Registration Form after activation by the ERO. The ERO will

verify and validate the data entered into the online registration forms to enable the HoD to approve their candidature. The onus of correctness of eligibility and data will be completely on the field offices. The registration process including ERO validation/HoD approval may be completed as soon as possible but latest by 09.01.2026. Chance of a candidate would be counted once she/he registers and there is no scope for withdrawal. The link for Registration and user id & password of ERO & HoD for registration/validation/approval will be the same as in the previous SAS/RA/I/CPD-I, II & III Exam-1 of 2025.

4. The officials who are on deputation to other offices within the department may submit their willingness/ application directly to their parent offices under intimation to Administration branch/section of the borrowing offices. Such candidates will make all examination related communication with their parent offices directly, for timely completion of registration process/other examination related issues.

5. The examination will be conducted in the 28 cities (copy enclosed). Candidates are permitted to appear only in their city of present posting or the city designated for that city by the Examination Wing. Candidates appearing for the examination at city other than their station of posting may be treated as on tour on official duty and shall be entitled to TA/DA as admissible.

6. All communications with exam wing will be made at email id saoexam@cag.gov.in. Further, for speedy/timely communication, Sr. AOs/AAOs who look after the examination matter in field offices may share their Mobile No./Email id with Sr.AO (Exam) .

Yours faithfully,



19/12/25
(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 Accounts</u>
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 Accounts</u>
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)