

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), ODISHA:  
BHUBANESWAR**

**परिपत्र/ CIRCULAR**

विषय/Sub - 2025 की SAS/RA/CPD-I, II और III परीक्षा-2 में उपस्थित होने के इच्छुक नए / पुनरावर्तक उम्मीदवारों से आवेदन आमंत्रित किये जाने के संबंध में / **Calling for applications from repeater candidates intending to appear in SAS/RA/CPD-I, II & III Examination-2 of 2025.**

मुख्यालय कार्यालय परिपत्र संख्या 10 ऑफ 2020 के अनुसार जारी संख्या 370/04-परीक्षा/एमएसओ अध्याय 9-संशोधन/2020 दिनांक 15.10.2020, परिपत्र 11 ऑफ 2020 जारी संख्या-75/03-परीक्षा/अतिरिक्त अवसर/2016/खंड-I, दिनांक 19.10.2020 के अनुसार, निर्धारित प्रोफार्मा (संलग्न) में प्रधान महालेखाकार (लेखा परीक्षा-I) एवं उप निदेशक/सीआरए, बीबीएसआर कार्यालय के पात्र और इच्छुक उम्मीदवारों से 2025 की SAS/RA/CPD-I, II & III परीक्षा-2 में उपस्थित होने के लिए आवेदन आमंत्रित किए जाते हैं। 2025 की एसएसएस/आरए/सीपीडी I, II और III परीक्षा-2 के लिए अधिकारियों की पात्रता निर्धारित करने की कट ऑफ तिथि 1 सितम्बर 2025 है।

**SAS परीक्षा के लिए पात्रता मानदंड**

परीक्षा विंग के 13.11.2024 के पत्र के अनुसार, SAS का संशोधित पाठ्यक्रम 2025 की SAS परीक्षा-2 से लागू किया जाएगा। परीक्षा विंग के दिनांक 19.11.2025 के परिपत्र-2 के अनुसार, जिन उम्मीदवारों ने प्रारंभिक परीक्षा में छूट प्राप्त कर ली है/पहले ही उत्तीर्ण हो चुके हैं और वे उन कार्यालयों से संबंधित हैं जहाँ रिक्रियाँ उपलब्ध हैं, साथ ही मौजूदा विभागीय उम्मीदवार और DRAAO, 2025 की SAS परीक्षा-2 के लिए पात्र हैं। अंतिम तिथियाँ और कार्यक्रम की पुष्टि नियत समय में की जाएगी।

पारस्परिक स्थानांतरण पर शामिल होने वाले अधिकारियों के लिए SAS/RA/CPD परीक्षाओं में शामिल होने के लिए पात्रता मानदंड, नए कार्यालय में कार्यभार ग्रहण करने की तिथि से गिना जाएगा।

इच्छुक उम्मीदवारों से अनुरोध है कि वे SAS/RA/CPD-I, II और III परीक्षाओं में बैठने के लिए पात्रता मानदंड निर्धारित करने के लिए MSO (Admn) I के संशोधित अध्याय IX का पालन करें। आवेदन जमा करने से पहले इस संबंध में जारी मुख्यालय कार्यालय परीक्षा विंग परिपत्रों को संदर्भित किया जा सकता है।

सभी पहलुओं से पूर्ण विधिवत भरे हुए आवेदन पत्र, जो नियंत्रण अनुभागों के माध्यम से भेजे गए हों, **19.12.2025** तक प्रशिक्षण एवं परीक्षा अनुभाग को भेजे जा सकते हैं। आवेदन पत्र कार्यालय की वेबसाइट से डाउनलोड किए जा सकते हैं।

In terms of Headquarters Office Circular No. 10 of 2020 issued vide No 370/04-Exam/MSO Chapter 9-Revision/2020 dated 15.10.2020 and Circular 11 of 2020 issued vide No-75/03-Exam/ Addl chances/2016/ Vol- I, dated-19.10.2020, applications in the prescribed proforma (enclosed) are invited from eligible and intending candidates of O/o the Pr. Accountant General ( Audit-I) & Dy. Director/CRA, Bhubaneswar to appear in the SAS/RA/CPD-I, II & III Examination-2 of 2025. The cut-off date for determining the eligibility of the officers/officials for the above Examination is 1<sup>st</sup> September 2025.

**Eligibility criteria for the SAS Examination**

As per Exam wing letter of 13.11.2024, revised syllabus of SAS will be implemented from SAS Exam-2 of 2025. As per Exam wing Circular-2 of 2025 dated 19.11.2025, the candidates who have exempted/already qualified the Preliminary Examination and belong to offices where vacancies are available, as well as existing departmental candidates and DRAAOs are eligible for SAS Exam-2 of 2025. The final dates and schedule will be confirmed in due course.

The eligibility criteria for the officials joining on mutual transfer, for appearing the



SAS/RAE/CPD examinations, will be counted from the date of joining in the new office.

The intending candidates are requested to follow the revised Chapter IX of MSO (Admn) I for determining the eligibility criteria for appearing the SAS/RA/CPD I, II & III Examinations. Further Headquarters Office Examination Wing Circulars issued in this regard may be referred prior to submitting the application.

Duly filled applications which are complete in all aspect and routed through controlling sections may be forwarded to Trg. & Exam section latest by **19.12.2025**. The application forms may be downloaded from the office website.

 09-12-25  
उप महालेखाकार/प्रशासन

**Memo No. T&E/02/01/2025-26/488**

**Date: 10.12.2025**

Copy for kind information and necessary action forwarded to:-

1. Secretary. To the Pr. Accountant General (Audit-I), Odisha
2. Steno to Group Officers- Admin, /AMG I/ AMG II/ AMG III/ AMG-IV/ AMG-V, O/o Pr. AG (Audit-I).
- ✓ 3. Steno to Dy. Director/CRA, O/o DG/CRA Odisha Branch, Bhubaneswar.
4. Sr. Audit Officer-Admin/ITA/Conf. Cell/ Estate Cell /Rajbhasha Section/Legal Cell/OE/ OM/ AMG I/AMG II/AMG III/AMG IV/AMG V/Report (Main)/Report (ECPA)/Report (PAC)/Report LG, (Audit -I).
5. Sr. Audit Officer--Admin, O/o the Dy. Director (CRA), Bhubaneswar with request for wide circulation.
- ✓ 6. Sr. Administrative Officer- Establishment, O/o the C&AG of India, New Delhi for intimation to S/Sri Praveen Kumar, SAO, Parshant Kumar Ujlayan AAO, & Suman Sudhir Lakra, Sr. Auditor who are on deputation.
- ✓ 7. Sr. Audit Officer, (Admin ) RCBKI, Ranchi for intimation to S/Sri Punit Bharati AAO, Nishant Kumar Agrawal, AAO & Ashish Ranjan, Steno-II who are on deputation.
- ✓ 8. Sr. Audit Officer, (Admin) RCBKI, Kolkota, for information to Sri Dipankar Mitra, Sr. Auditor, on deputation.
- ✓ 9. Sr. Audit Officer-O/o the Accountant General (Audit), Patna for intimation to Sri Santosh Kumar AAO, on deputation.
- ✓ 10. Sr. Audit Officer-Admn, O/o the Pr. Director of Audit (Infrastructure), Delhi for intimation to Ms Meenu Panwar, Sr. Auditor, on deputation.
- ✓ 11. Sr. Audit Officer-Admin, O/o the PAG (Au-I), Karnataka, Bangalore for intimation to Sri Subash Kumar, Sr. Auditor, on deputation.
- ✓ 12. The Pr. Accountant General (Audit-1), MP, Gwalior for information and intimation to Prashant Singh Bhaduriya, Sr. Auditor.
- ✓ 13. The Principal Director/ RCB & KI, Prayagraj, UP for information and intimation to Rahul Yadav, Auditor.
14. AAO, DA&RC with the request to upload the circular in our office website.

- 15. Notice Board.
- 16. OOC Guard file

 9.12.25

वरिष्ठ लेखापरीक्षा अधिकारी/प्रशि. तथा परीक्षा

### Application Form for Revenue Audit Examination (Examination 2 of 2025)

01	Full name as per Service Book	
02	Designation & Section	
03	Father's Name (As per Service Book)	
04	Date of Birth ( As per Service Book)	
05	Employee ID No.	
06	Qualification, Please indicate Graduate or Non-Graduate; If Graduate, Whether Commerce /Non-Commerce Graduate	
07	Category (General/SC/ST)	
08	Sl. No. & Page No as per Gradation -2025	
09	Permanent Account Number	
10	Working Phone Number & Email Id	
11	Whether Persons with Benchmark Disability	
12	Year of passing SAS/SOGE	
13	SAS/SOGE passed in (Civil/Commercial) stream	
14	Date of promotion to AAO cadre/Date of Confirmation in case of DRAAO	
15	If joined on Mutual transfer, attach a copy of the office order	
16	No. of chances availed so far	
17	Details of exemption, if any	
18	CAG Login Id	
19	Index No. of last examination appeared ( <b>attach a copy of the admit card</b> )	
20	Full signature of the candidate	
21	Recommendation of the Group Officer	

**Application Form for CPD-I/II/III Examination (Examination 2 of 2025)**

01	Full name as per Service Book	
02	Designation & Section	
03	Father's Name (As per Service Book)	
04	Date of Birth ( As per Service Book)	
05	Employee ID No.	
06	Qualification, Please indicate Graduate or Non-Graduate; If Graduate, Whether Commerce /Non-Commerce Graduate	
07	Category (General/SC/ST/)	
08	Sl. No. & Page No as per Gradation -2025	
09	Permanent Account Number	
10	Working Phone Number & Email Id	
11	Whether Persons with Benchmark Disability	
12	Year of passing SAS/SOGE	
13	Date of promotion to AAO cadre/Date of Confirmation in case of DRAAO	
14	If joined on Mutual transfer, attach a copy of the office order	
15	Level of CPD Exam. intend to appear	
16	Date of passing SAS/CPD I/II/III Examination	
17	No. of chances availed so far	
18	Details of exemption, if any	
19	CAG Login Id	
20	Index No. of last examination appeared <b>(attach a copy of the admit card)</b>	
21	Full signature of the candidate	
22	Recommendation of the Group Officer	



**Application Form for SAS Examination (Examination 2 of 2025)**

01	Full Name as per Service Book	
02	Father's Name (As per Service Book)	
03	Date of Birth ( As per Service Book)	
04	Designation	
05	Name of the section & Office	
06	Employee ID No.	
07	Qualification, Please indicate Graduate or Non-Graduate; If Graduate, Whether Commerce /Non-Commerce Graduate	
08	Category (General/SC/ST)	
09	Whether Persons with Benchmark Disability	
10	If joined on mutual transfer, attach a copy of the office order	
11	If DRAAO, mention date of joining	
12	Sl. No. & Page No as per Gradation -2025	
13	Permanent Account Number	
14	Working Phone Number & Email Id	
15	No. of chances already availed so far	
16	Details of exemption, if any,	
17	CAG Login Id	
18	Index No of last SAS Exam. appeared ( <b>attach a copy of the Admit card</b> )	
19	Full signature of the candidate	
20	Recommendation of the Branch Officer	

### Paper wise Exemption Matrix

Candidate need not appear in:	If he/she has secured exemption in these papers in the earlier SAS Exam:
<b>Group-I: PC-1 to PC-8</b>	
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

<b>Candidate need not appear in:</b>	<b>If he/she has secured exemption in these papers in the earlier SAS Exam:</b>
<b>Group-II: PC-9 to PC-20</b>	
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)