



प्रधान महालेखाकार (लेखापरीक्षा-I) का कार्यालय ओडिशा भुवनेश्वर  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) ODISHA  
BHUBANESWAR

Circular No.: 23

Date: 10.06.2026

**Sub: Preparatory training and Doubt Clearance Sessions for candidates due for SAS Examination reg.**

It has been decided by the Headquarters to discontinue the SAS preparatory training being offered to all candidates in due for appearing the SAS examination in terms of K&CB Wing (erstwhile Training Division) letter dated 21.05.2014 and KCB Wing letter no.354 File No.32/K&CB Wing/2024 dated 06.01.2025 and replaced with a self-learning mode .

The Self Learning Modules (SLMs) prepared to assist candidates appearing in the SAS Examination are presently under review by the Headquarters Office. The SLMs are intended to serve only as supplementary learning resources. Candidates are advised to refer to the original reference materials prescribed in the revised SAS Syllabus issued by the Examination Wing including relevant Manuals, Acts, Rules and Standard Books, for comprehensive understanding and clarification of concepts.

Keeping in view the preparation requirements of the candidates, the Headquarters office has approved the use of the draft Handbooks/SLMs and uploaded in the SAI CB Portal (available under reference material tab) to facilitate the candidates in their training.

Further in terms of Headquarters office Circular no. ई सं 362/131/ज्ञा.क्ष.नि अनु /2025-26 dated 03.06.2026, two dedicated doubt clearance sessions for each paper for candidates appearing in the SAS Examination 2026 has been scheduled to be conducted during the period 12 to 19 June 2026. These sessions will be utilized for doubt resolution, discussion of key concepts, and addressing candidate-specific queries arising from the study of the draft SLMs. The details of Sessions are mentioned in the **Annexure**.

Hence, all the candidates due for appearing SAS Examination 2026 in the revised syllabus are directed to attend the doubt clearance session as per the schedule.

Sd/-

Sr. Audit Officer (Trg. & Exam)

Memo No.Trg & Exam/01/02/2025-26/119

Date: 10.06.2026

Copy for kind information and necessary action forwarded to:

1. Secretary to the Principal Accountant General (Audit-I), Odisha.
2. Secretary to the Accountant General (Audit-I), Odisha

3. Steno to DD, DGA(Central) Hyderabad branch office at Bhubaneswar
4. PA to the Group Officers- Admn./ AMG-I/ AMG-II/ AMG-III/ AMG-IV/ AMG-V
5. Branch Officers-Admn./Rep(M)/Rep(PAC)/OE/Estate/OM-I/Legal Cell/ DA&RC/ ITA/ Welfare/ AMG-I / AMG-II/ AMG III/ AMG- IV/ AMG-V
6. O/o the Pr. AG (Au-I), UP, Prayagraj for intimation to Shri Rahul Dwivedi, Sr. Auditor on deputation.
7. O/o the Pr. AG (Au-I), MP, Gwalior for intimation to Shri Prashant Singh Bhadauria Sr. Auditor on deputation.
8. RCBKI, Prayagraj for intimation to Ms. Supriya Pandit, Sr. Auditor on deputation.
9. AAO/DA&RC (Audit-I) is requested host it on office website.
10. Faculty / Participants through group controlling sections.

31/9/24  
10/06/24

Asst. Audit Officer (Trg. & Exam)



प्रधान महालेखाकार (लेखापरीक्षा-1) का कार्यालय ओडिशा भुवनेश्वर  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) ODISHA  
BHUBANESWAR

Circular No.: 23

Date: 10.06.2026

**विषय: एसएस परीक्षा में बैठने वाले परीक्षार्थियों के लिए तैयारी प्रशिक्षण और शंका निवारण सत्र।**

मुख्यालय ने एस.ए.एस परीक्षा में बैठने वाले सभी उम्मीदवारों को दी जा रही एस.ए.एस तैयारी प्रशिक्षण को बंद करने का निर्णय लिया है। यह प्रशिक्षण के.एंड. सीबी विंग (पूर्ववर्ती प्रशिक्षण प्रभाग) के दिनांक 21.05.2014 के पत्र और के.सी.बी विंग के पत्र संख्या 354, फाइल संख्या 32/केएंड सीबी विंग/2024 दिनांक 06.01.2025 के अनुसार दिया जा रहा था। इसके स्थान पर स्व-अध्ययन प्रणाली लागू की जा रही है।

एस.ए.एस परीक्षा में बैठने वाले परीक्षार्थियों की सहायता के लिए तैयार किए गए स्व-अध्ययन मॉड्यूल (एस.एल.एम) की वर्तमान में मुख्यालय द्वारा समीक्षा की जा रही है। ये एस.एल.एम केवल पूरक शिक्षण संसाधन के रूप में कार्य करने के लिए हैं। परीक्षार्थियों को सलाह दी जाती है कि वे व्यापक समझ और अवधारणाओं के स्पष्टीकरण के लिए परीक्षा विंग द्वारा जारी संशोधित एस.ए.एस पाठ्यक्रम में निर्धारित मूल संदर्भ सामग्री, जिसमें संबंधित नियमावली, अधिनियम, नियम और मानक पुस्तकें शामिल हैं, का संदर्भ लें।

परीक्षार्थियों की तैयारी संबंधी आवश्यकताओं को ध्यान में रखते हुए, मुख्यालय ने मसौदा हैंडबुक/एस.एल.एम के उपयोग को मंजूरी दे दी है और इसे एस.ए.आई सीबी पोर्टल (संदर्भ सामग्री टैब के अंतर्गत उपलब्ध) पर अपलोड कर दिया है ताकि परीक्षार्थियों को प्रशिक्षण में सुविधा मिल सके।

इसके अलावा, मुख्यालय के परिपत्र संख्या ई सं 362/131/ज्ञा.क्ष.नि अनु/2025-26 दिनांक 03.06.2026 के अनुसार, एस.ए.एस परीक्षा 2026 में उपस्थित होने वाले परीक्षार्थियों के लिए प्रत्येक पेपर के लिए दो विशेष संदेह निवारण सत्र 12 से 19 जून 2026 के दौरान आयोजित किए जाने हैं। इन सत्रों का उपयोग संदेह निवारण, प्रमुख अवधारणाओं पर चर्चा और मसौदा एस.एल.एम के अध्ययन से उत्पन्न होने वाले परीक्षार्थियों के विशिष्ट प्रश्नों के समाधान के लिए किया जाएगा। सत्रों का विवरण **अनुलग्नक** में दिया गया है।

अतः, संशोधित पाठ्यक्रम में एस.ए.एस परीक्षा 2026 में उपस्थित होने वाले सभी परीक्षार्थियों को निर्धारित कार्यक्रम के अनुसार संदेह निवारण सत्र में उपस्थित होने का निर्देश दिया जाता है।

*हस्ता/-*

वरिष्ठ लेखापरीक्षा अधिकारी / प्र. एवं प. (ले. प.-1)

ज्ञापन सं. प्र. एवं प. 01/02/2025-26/119

दिनांक: 10.06.2026

सूचना एवं आवश्यक कार्रवाई के लिए प्रतिलिपि भेजी गई है:

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1. Secretary to the Principal Accountant General (Audit-I), Odisha.

2. Secretary to the Accountant General (Audit-I), Odisha
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10. Faculty / Participants through group controlling sections.

*3/7/22*  
*10/06/22*

Asst. Audit Officer (Trg. & Exam)

**Annexure-I**

Schedule for doubt clearance session for SAS Examination 2026 scheduled to be conducted from 12.06.2026 to 19.06.2026

<b>Sl. No.</b>	<b>Topic of the training</b>	<b>Dates of the training</b>	<b>Name of Faculty</b>
1.	PC-14: Financial Audit ( <b>All branches</b> )  I. General understanding of Financial Audit: II. Financial Audit of Union and State Government: III. Audit of Financial Statements of Autonomous Bodies: IV. Certification of Externally Aided Projects:	12.06.2026 (10.30 AM to 01.15PM)	Shri Ramakanta Meher, AAO/AMG-IV
2.	PC 2: Government Audit ( <b>For all branches</b> )  1. Audit & CAG's Mandate 2. Principles and Standards of Auditing 3. Audit Process 4. Audit Specialisations 5. Statistics and its Application for Audit	12.06.2026 (03.15 PM to 06.00 PM)	Shri Rajkishore Mohapatra, SAO/AMG-IV
3.	PC-3: Information Technology (Theory and Practical) ( <b>For all branches</b> )  1. Theory 2. Practical	15.06.2026 (10.30 AM to 01.15PM)	Shri Prajnamaya Debadatta Das, AAO/T&E
4.	PC-4: Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA ( <b>Civil Audit</b> )  SECTION I – Service Rules and Regulations SECTION II – General Financial Rules SECTION III – Civil Accounts	15.06.2026 (03.15 PM to 06.00 PM)	Shri Shashank Tripathi, AAO (P)/AMG-IV
5.	PC-09: Basic Financial Accounting and Analysis of financial Statements (Commercial) ( <b>Civil Audit</b> )  Part-I. Financial Accounting Part-II Accounting Standards	16.06.2026 (10.30 AM to 01.15PM)	Shri Abhishek Kumar, AAO (P)/T&E
6.	PC-12: Performance Audit and Compliance Audit	16.06.2026	Shri Amarendra Mohapatra, AAO/Report(PAC)

	(All branches) Performance Audit (Part I): Compliance Audit (Part II):	(03.15 PM to 06.00 PM)	
7.	PC 1: Language Skills ( <b>For all branches</b> )  1. Draft Paragraph / Draft Audit Comments 2. Short Essay 3. Precis (One-third length of the given passage; 4. Answering Questions after Reading a Passage 5. Letter Writing / Drafting Office Memorandum (OM)	17.06.2026 (10.30 AM to 01.15PM)	Shri Rik Sarkar, AAO/Report (PAC)
8.	PC 16 Revenue Audit; Audit of Local Bodies; Public Works Audit ( <b>Civil Audit</b> )  1. Revenue Audit: 2. Local Bodies Audit: 3. Public Works Audit:	17.06.2026 (03.15 PM to 06.00 PM)	Shri Sudhir Kumar Nanda, AAO/AMG-IV
9.	PC-20: Commercial Audit, Commercial Laws and Corporate Tax Laws ( <b>Commercial Audit</b> ) Part I: Commercial Audit Part II-A: Commercial Laws Part II-B: Corporate Tax Laws	18.06.2026 (10.30 AM to 01.15PM)	Shri Harmohan Pradhan, SAO (C)/AMG-I
10.	PC-8: Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards ( <b>Commercial Audit</b> ) I. Financial Rules and Principles of Government Accounts II. Introduction to Finance and Appropriation Accounts of Union and State Governments and their Statements III. Provisions of Central Public Works Accounts Code IV. Service Rules V. Accounting Standards	18.06.2026 (03.15 PM to 06.00 PM)	Shri T Srinivas, SAO/AMG-IV
11.	PC 10: Advanced Accounting and Cost &	19.06.2026	Shri Paresha Kumar Mohanty, SAO/AMG-IV

11.	PC 10: Advanced Accounting and Cost & Management Accounting ( <b>Commercial Audit</b> ) Section I – Advanced Accounting Section II – Cost & Management Accounting	19.06.2026 (10.30 AM to 01.15PM)	Shri Paresha Kumar Mohanty, SAO/AMG-IV
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**Officials on deputation to other offices may attend the training in online mode on the shared link**

**Venue of the training: 04<sup>th</sup> floor training hall of Audit-I office.**

**Tea breaks (15 minutes): 11.45AM & 04.30 PM**

*अभिषेक 10/06/26*

**Asst. Audit Officer/T&E (Au-I)**