

कार्यालय महालेखाकार (लेखा एवं हकदारी), उत्तर प्रदेश, प्रयागराज
OFFICE OF THE ACCOUNTANT GENERAL (A&E), U.P., PRAYAGRAJ

NO. Exam/SAS(PreliminaryTest)/2026/ 8124

दिनांक: 28.04.2026

Office Order (कार्यालय आदेश)

मुख्यालय के पत्रांक: 343/06-Exam/OCDEP/2025 दिनांक 24.04.2026 के अनुपालन में, एस.ए.एस. (SAS) प्रारम्भिक परीक्षा का आयोजन दिनांक **14.05.2026** को किया जाना निर्धारित है। उक्त परीक्षा में सम्मिलित होने के इच्छुक पात्र कर्मचारी अपना आवेदन-पत्र निर्धारित प्रपत्र (Proforma) में भरकर परीक्षा अनुभाग में दिनांक **30.04.2026** तक अनिवार्य रूप से जमा कर दें।

In pursuance of Headquarters' letter No. 343/06-Exam/OCDEP/2025 dated 24.04.2026, the Preliminary Test for the SAS Examination is scheduled to be conducted on **14.05.2026**. Eligible employees wishing to appear in the SAS (PT) Examination must submit their application forms in the prescribed proforma to the Examination Section by **30.04.2026**.

सी एंड एजी के एमएसओ (प्रशासन) खंड-1 के पैरा 9.2.6 में निहित प्रावधानों के अनुसार, केवल वे व्यक्ति जिन्होंने IA&AD के किसी विशेष क्षेत्रीय कार्यालय में निम्नलिखित में से एक या अधिक पदों पर न्यूनतम 3 वर्ष की निरंतर सेवा की हो और जिन्होंने कट-ऑफ तिथियों तक अपनी परिवीक्षा अवधि सफलतापूर्वक पूरी कर ली हो, वे ही वर्ष 2026 की परीक्षा-1 और परीक्षा-2 के लिए पात्र होंगे। (परीक्षा-1 के लिए कट-ऑफ तिथि 1 मार्च, 2026 और परीक्षा-2 के लिए 1 सितंबर, 2026 है)

In accordance with the provisions contained in para 9.2.6 of the C&AG's MSO (Admn) Vol-I", only persons who have put in minimum of 3 years continuous service in one or more of the following capacities in a particular filed office of IA&AD and who have successfully completed their probation period by cut-off dates will be eligible for Examination-1 and Examination-2 of 2026. (cut-off date for Examination-1 is 1st March, 2026 and for Examination-2 is: 1st September, 2026).

- (i) As a Clerk (Level 2 of Pay Matrix) or Accountant (Level 5 of Pay Matrix) or Sr.Accountant (Level 6 of Pay Matrix) or Assistant Supervisor (Level 7 of Pay Matrix) in an Accounts Office.
- (ii) As a Clerk (Level 2 of Pay Matrix) or Auditor (Level 5 of Pay Matrix) or Sr. Auditor (Level 6 of Pay Matrix) or Assistant Supervisor (Level 7 of Pay Matrix) in an Audit Office.
- (iii) As a Data Entry Operator Grade 'A' (Level 4 of Pay Matrix) or Data Entry Operator Grade 'B' (Level 5 of Pay Matrix) or Data Entry Operator Grade 'D' (Level 6 of Pay Matrix) in an Accounts Office/Audit Office.
- (iv) As a Stenographer Grade-II (Level 4 of Pay Matrix) or Stenographer Grade-I (Level 6 of Pay Matrix) or Private Secretary (PS) (Level 7 of Pay Matrix) in an Accounts Office/Audit Office.
- (v) As a Divisional Accountant (Level 6 of Pay Matrix) or Divisional Accounts Officer Grade II (Level 7 of Pay Matrix) under the administrative control of O/o the AG (A&E), U.P. Prayagraj.
- (vi) As a Junior Translator (Level 6 of Pay Matrix) or Senior Translator (Level 7 of Pay Matrix) in an Accounts Office/Audit Office.
- (vii) As a Supervisor (Level 8 of Pay Matrix) in an Accounts Office/Audit Office.

इसके अतिरिक्त, पात्र अधिकारियों को सी.बी.टी. (CBT) के प्रथम पंजीकरण से बारह (12) अवसर अथवा आठ (08) वर्ष, जो भी पहले हो, पूर्ण होने के पश्चात एस.ए.एस. (SAS) परीक्षा में पुनः नए सिरे से (Afresh) सम्मिलित होने की अनुमति दी जाएगी, जिसमें पूर्व में उत्तीर्ण (Exempted) विषयों का कोई लाभ (Carry forward) प्रदान नहीं किया जाएगा। ऐसे पात्र अधिकारी जो प्रथम (सामान्य) छह अवसरों के भीतर पांच विषय उत्तीर्ण नहीं कर पाए हैं, उन्हें भी एस.ए.एस. परीक्षा में नए सिरे से बैठने की अनुमति होगी (इसके लिए आठ वर्ष पूर्ण होने की प्रतीक्षा करना आवश्यक नहीं है), तथा उन्हें भी पूर्व में उत्तीर्ण विषयों का लाभ नहीं मिलेगा। ('पुनः नए सिरे से/Afresh' का अर्थ है कि अभ्यर्थियों को प्रारम्भिक परीक्षा (Preliminary Test), अनिवार्य प्रशिक्षण आदि जैसी उन सभी प्रक्रियाओं से पुनः गुजरना होगा, जो प्रथम बार परीक्षा में बैठने वाले अभ्यर्थियों के लिए लागू होती हैं।)

Further, the eligible officials will be allowed to appear afresh in the SAS Examination after exhausting either twelve chances or eight years whichever is earlier from the first registration of CBT without any carry forward of exempted papers. The eligible officials who could not pass five papers within the first (normal) six chances will also be allowed to appear afresh in the SAS Examination without any carry forward of exempted papers (no need to wait for completion of eight years). (Afresh means that the candidates are required to be screened through the Preliminary test, mandatory training etc. as applicable to candidates appearing for the first time.)

(Reference: Exam wing circular No. 11 of 2020 No. 75/03/Exam/Addl Chance/2016/Vol-1 dated 19/10/2020)

इसके अतिरिक्त, एस.ए.एस. (प्रारम्भिक परीक्षा) परीक्षा 2026 उत्तीर्ण करने के बाद उम्मीदवारों के लिए परीक्षा-1 और परीक्षा-2 दोनों के लिए एक प्रशिक्षण कार्यक्रम आयोजित किया जाएगा। उनके लिए इस प्रशिक्षण कार्यक्रम में शामिल होना अनिवार्य है, अन्यथा उन्हें 2026 की एस.ए.एस. परीक्षा-1 और परीक्षा-2 में बैठने की अनुमति नहीं दी जाएगी।

Further, a training programme will be organized for both Examination-I and Examination-2 for candidates after qualifying SAS (PT) Examination 2026. For them it is compulsory to attend the training programme, else they will not be allowed to appear in the SAS Examination-1 and Examination-2 of 2026.

समस्त अभ्यर्थियों को निर्देशित किया जाता है कि वे आवेदन-पत्र के सभी स्तंभों (Columns) को अत्यंत सावधानीपूर्वक भरें तथा किसी भी स्थिति में किसी स्तंभ को रिक्त न छोड़ें। गलत/अनुपयुक्त सूचना देने अथवा सूचना छिपाने की स्थिति में अभ्यर्थी की अभ्यर्थिता (Candidature) निरस्त की जा सकती है। कृपया यह सुनिश्चित कर लें कि अभ्यर्थी द्वारा प्रदान की गई सूचना उसकी सेवा-पुस्तिका (Service Book) में दर्ज विवरणों से पूर्णतः मेल खाती हो।।

All candidates are directed to fill in all the columns of the application form with utmost care and ensure that no column is left blank. Providing incorrect/inappropriate information or withholding required details may lead to the cancellation of their candidature. It must be ensured that the information furnished by the candidate strictly matches the records in his/her Service Book.

महालेखाकार (लेखा एवं हकदारी), उत्तर प्रदेश, प्रयागराज कार्यालय के समस्तखंडीय लेखाकार (लेवल-6) एवं खंडीय लेखा अधिकारी (ग्रेड-II) (लेवल-7), जो वर्ष 2026 की एस.ए.एस. (SAS) परीक्षा-1 एवं परीक्षा-2 में सम्मिलित होना चाहते हैं, वे अपना आवेदन इस कार्यालय के डब्लू.एम. (WM) अनुभाग को प्रेषित करें। डब्लू.एम. अनुभाग द्वारा पात्र अभ्यर्थियों के विवरणों की जाँच कर, उनकी एक संकलित सूची (Compiled List) परीक्षा अनुभाग को अनिवार्य रूप से दिनांक 30.04.2026 तक उपलब्ध करानी होगी, ताकि उनके नाम अनिवार्य प्रशिक्षण (Mandatory Training) सूची में सम्मिलित किए जा सकें। निर्धारित अंतिम तिथि के पश्चात किसी भी नाम पर विचार नहीं किया जाएगा।

All Divisional Accountants (Level-6) and Divisional Accounts Officers (Grade-II, Level-7) of the O/o AG (A&E), U.P., Prayagraj, intending to appear in SAS Examination-1 and Examination-2 of the year 2026, are directed to submit their applications to the WM Section. The WM Section shall verify and forward a consolidated list of eligible candidates to the

Examination Section latest by 30.04.2026, ensuring their inclusion in the mandatory training list. No applications will be entertained after the stipulated deadline.

ऐसे अधिकारी जो इस कार्यालय में प्रतिनियुक्ति (Deputation) पर कार्यरत हैं, वे अपना आवेदन सीधे अपने पैतृक कार्यालय (Parent Office) को प्रस्तुत कर सकते हैं। इसकी सूचना इस कार्यालय के परीक्षा अनुभाग को अनिवार्य रूप से दी जानी चाहिए।

Officials currently serving in this office on deputation may submit their willingness/applications directly to their respective parent offices, with a formal intimation to the Examination Section of this office.

संलग्नक: 1. आवेदन पत्र प्रोफॉर्मा, 2. Circular 05 of 2026

गौरी आवाले 28/4

व. उप महालेखाकार/प्रशासन

दिनांक: 28.04.2026

NO. Exam/SAS(PreliminaryTest)/2026/8125 - 8133, 8135

Copy forwarded for information and necessary action to:

1. Secy. To AG. (A&E), O/o the AG (A&E), U.P. Prayagraj;
2. All Group Officers, O/o the AG (A&E), U.P. Prayagraj;
3. All Branch Officers, O/o the AG (A&E), U.P. Prayagraj;
4. Secretary to Principal Director, RCB&KI, Prayagraj;
5. Sr. A.O./Estt., O/o the A.G. (A&E), U.P., Audit Bhawan, TC-35-V-I, Vibhuti Khand, Gomti Nagar, Lucknow- 226010 with the request to intimate all the officials/officers;
6. Sr. A.O./W.M., O/o the A.G. (A&E), U.P. Prayagraj, with the request to give a wide publicity to this order and intimate all the officers/officials of D.A. cadre;
7. Sr.A.O./ITCG, O/o the A.G.(A&E), U.P. Prayagraj for uploading in the office website/Intranet;
8. Asstt. Director./Rajbhasha, O/o the A.G. (A&E), U.P. Prayagraj;
9. Officials posted on deputation to various offices from this office;
10. All Notice Boards.

Lokesh

वरिष्ठ लेखाधिकारी/परीक्षा

OFFICE OF THE ACCOUNTANT GENERAL (A&E), U.P., PRAYAGRAJ
APPLICATION FORM FOR PRELIMINARY TEST OF SAS

1. Name of the candidate : _____
 2. Designation: _____ Personal Number: _____
 3. Date of Birth: _____
 4. Gradation List No (As per 01.03.2026) _____ Page Number: _____
 5. Date of Joining (in AG UP): _____
 6. Length of Service:
For Examination-1 of 2026 (As On 01.03.2026): _____
For Examination-2 of 2026 (As On 01.09.2026): _____
 7. Whether Belonging to SC/ST: _____
(a) Whether Passed Type Test: _____
- (To be Filled in by Serving Clerks)
8. BRANCH OPTED: (Civil Accounts / Civil Audit): _____
(Note:- Branch opted for in the Preliminary Test will be decided / governed by the Hqrs Staff Wing Circular No. 34- staff (App-1)/2021 vide letter No. 12.03-Staff (App-1)/17-2021 dated 24.09.2021.)
 9. Paperwise Option (Hindi/ English) for Preliminary Test

NAME OF PAPERS FOR PRE-TEST	MEDIUM (HINDI/ENGLISH)
1ST PAPER :- Constitution of India & Precis & Draft	
2ND PAPER :- F. R., S.R. & Principles of Government Accounts	

DATED: _____

(SIGNATURE OF CANDIDATE)

SECTION: _____

Mobile No: _____

Email Id: _____

RECOMMENDATION OF BRANCH OFFICER

1. WHETHER REGULAR IN ATTENDANCE: _____
2. CHARACTER: (A) ENERGY: _____
(B) BUSINESS HABITS: _____
(C) GENERAL: _____
3. APTITUDE FOR WORK AS A.A.O.: _____
4. PROSPECTS OF PASSING THE EXAMINATION: _____
5. REMARKS: _____

CERTIFIED THAT I HAVE PERSONALLY SATISFIED MYSELF AS TO THE FITNESS OF THE CANDIDATE TO SIT IN THE EXAM.

(SIGNATURE OF BRANCH OFFICER)

FULL NAME: _____

NOTE:- THE BRANCH OFFICER SHOULD CERTIFY WITH DUE RESPONSIBILITY & NOT AS A MATTER OF FORM THAT THE CANDIDATE RECOMMENDED IS REGULAR IN ATTENDANCE, ENERGETIC, OF GOOD MORAL CHARACTER & BUSINESS HABITS & POSSESSING THE APTITUDE FOR WORK AS SECTION OFFICER & HAS A REASONABLE PROSPECT OF PASSING THE EXAMINATION.

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

EXAMINATION WING

Circular No. 05 of 2026

No. 343 /06-Exam/ OCDEP/ 2025

Dated: 24/04/2026

To

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

Subject: Date sheet of Centralised Departmental examination

Madam/Sir,

The Centralised Divisional Accountant Grade Examination, Departmental Examination for Auditors/Accountant, Incentive Examination for Sr. Auditors/Sr. Accountants and Preliminary examination for SAS Examination will be held from 11.05.2026 to 14.05.2026. The exam schedule is as under:

Divisional Accountant Grade Examination (DAGE)

SI.No	Examination Date	Day	Papers Name
1.	11.05.2026 Forenoon Session 11 AM to 01.30 PM 2.30 Hours	Monday	Paper-1 Essay or Precis, Grammar, Letter & Drafting
	Afternoon Session 3.00 PM to 5.00 PM 2 Hours		Paper -2 Bookkeeping, Government & Commercial Accountancy
2.	12.05.2026 Forenoon Session 11 AM to 01.00 PM 2 Hours	Tuesday	Paper-3 Mandate of the CAG of India and Service Regulations
	Afternoon Session 3.00 PM to 5.00 PM 2 Hours		Paper-4 Government Audit and Basic Concepts of Taxation
3.	13.05.2026 Forenoon Session 11 AM to 01.00 PM 2 Hours	Wednesday	Paper-5 General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)
	Afternoon Session 03 PM to 5.30 PM 2.30 Hours		Paper-6 Public Works and Accounts & Procedure
4.	14.05.2026 Forenoon Session 11 AM to 01.30 PM 2.30 Hours	Thursday	Paper-7 Information Technology

Departmental Examination for Auditors/Accountants (DEA)

Exam date and time	Civil Accounts	Civil Audit	Civil Local Audit	Commercial Audit	Defence Audit	F & C Audit	Railway Audit
11.05.2026 Monday Forenoon Session 11 AM to 01.00 PM 2 Hours	Paper 1: Government Accounts and Codes	Paper 1: Government Accounting and Commercial Accounting	Paper 1: Government Accounting and Commercial Accounting	Paper 1 Bookkeeping and Company Accounts	Paper 1: Government Accounting and Audit in Defence Services	Paper 1: General Outline and Service Regulations	Paper 1: Railway Accounts and Expenditure Audit
11.05.2026 Monday Afternoon Session 3.00 PM to 5.00 PM 2 Hours	Paper 2: Mandate and Functioning of A&E Offices	Paper 2: Mandate of CAG and Service Regulations	Paper 2: Mandate of CAG and Service Regulations	Paper:2 Commercial and Government Auditing	Paper 2: Mandate of CAG and Service Regulations	Paper2: Finance and Communication Accounting and Commercial Accounting	Paper 2: Mandate of the CAG and Service Regulations
12.05.2026 Tuesday Forenoon Session 11 AM to 01.00 PM 2 Hours	Paper 3: Service Regulations	Paper 3: Government Audit and Basic Concepts of Income Tax and Goods and Service Tax	Paper 3: Government Audit and Basic Concepts of Income Tax and Goods and Service Tax	Paper3: Commercial Law and Service Regulations	-	Paper 3: Revenue Audit F & C	Paper 3: Revenue Audit Railways
12.05.2026 Tuesday Afternoon Session 3.00 PM to 5.00 PM 2 Hours	Paper 4: Information Technology Practical	Paper 4: hours Information Technology Practical	Paper 4: Information Technology Practical	Paper 4: Information Technology Practical	Paper-3 Information Technology Practical	Paper 5: Information Technology Practical	Paper 4: Information Technology Practical
13.05.2026 Wednesday Forenoon Session 11 AM to 01.00 PM 2 Hours	-	-	Paper -5 Local Audit (LAD West Bengal)	-	-	Paper 4: Elementary Bookkeeping and Commercial Audit	-

Incentive Exam for Sr.Auditors /Sr.Accountants

SI.No	Examination Date	Day	Papers Name
1.	13.05.2026 Forenoon Session 11 AM to 01.00 PM 2 Hours	Wednesday	Finance, Accounts and Audit (For Sr. Auditors)
	13.05.2026 Forenoon Session 11 AM to 01.00 PM 2 Hours		Finance & Government Accounts (For Sr. Accountants)

SAS Preliminary Exam

SI.No	Examination Date	Day	Papers Name
1.	14.05.2026 Forenoon Session 11 AM to 1.00 PM 2 Hours	Thursday	Paper-1
	14.05.2026 Afternoon Session 3.00 PM to 5.00 PM 2 Hours	Thursday	Paper-2

Branch specific question papers will be provided to the field offices concerned. The password protected question papers will be emailed to the personal email id of HoD/nominated officers by 12 noon one working day before the exam date to take printout of required number of question papers. In case anyone is not in receipt of the question papers by 2 PM, the offices are instructed to contact Sr. AO (Exam) immediately.


The candidates will mark the answer on the question papers itself for MCQ based papers. IT Practical should be conducted on Computer. For deputationists, cadre controlling offices will provide question paper to the borrowing offices. The answer keys will be provided after conclusion of the examination.

Before all departmental exams, it is to be ensured that all computers are compatible to MS Word, MS Excel, MS Power Point and MS Access. If such computers are not available in office, then the office may outsource appropriate number of computers.

The answer scripts of the Departmental Examination apart from SAS Preliminary are evaluated by offices nominated within IA&AD, which are different from the offices where the candidates are posted. These designated field offices are responsible for the evaluation of the answer scripts of the Departmental Examination.

This is issued with the approval of Competent Authority

Yours faithfully,


24/04/2026
(Prashant Kumar)
Sr.AO (Exam)