

**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)

Sl.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

Sl.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

Sl.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)