

कार्यालय प्रधान निदेशक लेखापरीक्षा
उद्योग एवं कॉरपोरेट कार्य,
नई दिल्ली- 110002

परिपत्र

In accordance with the instructions received vide Headquarters letter dated 25.05.2026 it is hereby informed that the SAS/RAE/CPD-I, II & III Examination-I of 2026 as per the revised syllabus is proposed to be held in late June 2026. The detailed date sheet of the examination will be intimated separately in due course. The cut-off date for eligibility for the examination is 1st March 2026.

Applications are invited from eligible and willing candidates for appearing in the said examinations. Interested candidates are required to fill up the application form in the prescribed format and submit the same (in hard copy) to the Confidential Cell by 05.06.2026 positively.

Applications received after the stipulated date shall not be entertained.

Candidates desirous of appearing in two examinations, i.e., RAE and CPD are required to submit separate application forms for each examination.

The examination-wise eligibility criteria are enclosed as Annexure-II. The process for online registration by the candidates is enclosed as Annexure-III. Separate application forms for SAS/RAE/CPD-I, II & III examinations are also enclosed herewith.

भवदीय,

संलग्नक: यथोपरि

EET. / -
उप निदेशक (प्रशासन)

संख्या : गो.कक्ष/एस.ए.एस./आर.ए./सीपीडी/ परीक्षा/1(3)/2026/158

दिनांक: 29.05.2026

प्रति निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित -

1. सभी ग्रुप अधिकारी (स्थानीय)
2. प्रधान निदेशक लेखापरीक्षा के सचिव (स्थानीय)
3. सहायक निदेशक, हिन्दी अनुभाग
4. वरिष्ठ लेखापरीक्षा अधिकारी प्रशासन.
5. वरिष्ठ लेखापरीक्षा अधिकारी बिल.
6. वरिष्ठ लेखापरीक्षा अधिकारी दावा अनुभाग.
7. वरिष्ठ लेखापरीक्षा अधिकारी स्थापना अनुभाग
8. वरिष्ठ लेखापरीक्षा अधिकारी विनियोग एवं वित्तलेखे अनुभाग
9. वरिष्ठ लेखापरीक्षा अधिकारी ए.एम.जी. I, II, III.

10. वरिष्ठ लेखापरीक्षा अधिकारी समन्वय.
11. वरिष्ठ लेखापरीक्षा अधिकारी रिपोर्ट एवं आं. लेखापरीक्षा अनुभाग
12. वरिष्ठ लेखापरीक्षा अधिकारी ई.डी.पी. अनुभाग (कृपया उक्त पत्र को कार्यालय की वेबसाइट पर उपलब्ध कराएं)
13. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन) कार्यालय महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय, पर्यावरण एवं वैज्ञानिक विभाग, ए.जी.सी.आर. भवन, आई.पी. एस्टेट, नई दिल्ली
14. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन) कार्यालय महानिदेशक लेखापरीक्षा (इन्फ्रा.) नई दिल्ली (सिविल कैडर)
15. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन) कार्यालय महानिदेशक लेखापरीक्षा (ऊर्जा) नई दिल्ली (सिविल कैडर)
16. सभी सूचना पट्ट

१०
मोहन 28/5/26
व. लेखापरीक्षा अधिकारी
(गोपनीय कक्ष)

Annexure -I

Eligibility criteria for SAS/RA/CPD – I, II & III Examination-I of 2026.

Eligibility criteria for appearing in the SAS examination:

Only persons who have put in a minimum of 3 years of continuous service in one or more of the following capacities in a particular field office of IA&AD, and who have successfully completed their probation period, passed the SAS Preliminary Examination, and attended the mandatory pre-examination training, are eligible to appear for the examination.

1. As a Clerk (Pay Level 2)/ Accountant (Pay Level 5)/ Sr. Accountant (Pay Level 6) or Assistant Supervisor (Level 7) in an Accounts Office.
2. As a Clerk (Pay Level 2)/ Auditor (Pay Level 5)/ Sr. Auditor (Pay Level 6) or Assistant Supervisor (Level 7) in an Audit Office.
3. As a Data Entry Operator Grade 'A' (Pay Level 4) or Data Entry Operator Grade 'B' (Level 5) or Data Entry Operator Grade 'D' (Level 6) in an Accounts Office/ Audit Office.
4. As a Stenographer Grade-II (Pay Level 4) in an Accounts Office/ Audit Office.
5. As a Stenographer Grade-I (Pay Level 6) in an Accounts Office/ Audit Office.
6. As a Private Secretary (PS) (Pay Level 7) in an Accounts Office/ Audit Office.
7. As a Divisional Accountant (Pay Level 6) and Divisional Accounts Officer Grade II (Pay Level 7) under the administrative control of a Principal Accountant General/Accountant General (A&E).
8. As a Junior Translator (Pay Level 6) in an Accounts Office/ Audit Office.
9. As a Senior Translator (Pay Level 7) in an Accounts Office/ Audit Office.
10. As a Supervisor (Pay Level 8) in an Accounts Office/ Audit Office.

Eligibility criteria for candidates who have appeared in the examination concerned earlier:

- Candidates who have previously appeared in the relevant examination but have not cleared it and have not exhausted all permissible chances.

Eligibility conditions for Subordinate Audit Service:

- All DRAAO are allowed to appear in SAS Examination -I of 2026 (must have completed mandatory training for SAS Examination.).
- All existing candidates who have not passed since the first attempt (not more than eight years or 12 chances) are allowed to appear in SAS Examination -I of 2026.

Revenue Audit:

- Sr. AOs, after having one year of continuous service in the Revenue Audit Branch as AAO/Sr. AO or after having prescribed training in the Revenue Audit.
- Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit Branch or have attended the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.
- Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year of regular service in Revenue Audit Branch as a regular AAO or have attended prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

Continuous Professional Development – I, II and III

- All Senior Audit Officers (Sr. AOs) shall be eligible to appear in the First CPD Test. Departmental Assistant Audit Officers (AAOs) shall be eligible to appear in the First CPD Test after completion of four years of continuous service in the grade. In respect of Direct Recruit Assistant Audit Officers (DRAAOs), the requisite four years of regular service shall be reckoned from the last date of the SAS Examination which they have successfully passed.
- The second CPD test can be taken by Sr. AO/AAO after elapse of four years from qualifying their first CPD test.
- The third and final CPD test can be taken by the Sr. AO/AAO after elapse of three years from qualifying their second CPD test.


Senior Audit Officer (Confidential Cell)

Annexure -II

**Registration Process and important instructions for the candidates of
SAS/RA/CPD – I, II & III Examination 2 of 2025.**

The registration for SAS/RA/CPD – I, II & III Examination 1 of 2026 will be completed in following 4 phases.

Phase-1: Preliminary Registration by the office.	Preliminary Registration will be done by the office based on the application received from willing candidates. After the registration Login ID and Password will be sent through text message to the candidates on their mobile number mentioned in application form.
Phase-2: Examination wise registration by candidates.	The candidates need to register for the examination as they are willing to appear using ID and Password.
Phase-3 and 4: Verification and Approval.	Verification and approval will be done by the office.

Website link for the online registration and downloading the admit card-
<https://cagexam.in/CAGI/index.html>

Admit cards will be available for downloading one week before the commencement of the examination.

(Handwritten signature)
28/5/26

Senior Audit Officer (Confidential Cell)

Candidate Registration Module Examination-I of 2026

SAS Examination

Note: Fields Marked with an asterisk* are compulsory.

Candidate Profile					
Full Name as per service book*					
Father's Name*					
Date of Birth* (DD/MM/YEAR)					
Previous exam login ID*					
Gender* (tick ✓)	Male		Female		
Category* (tick ✓)	SC		ST		GENERAL
Cadre Control Office Name and Code*	O/o the Principal Director of Audit (I&CA), New Delhi. DL005				
Presentably working (Office/Section) *					
Date of Joining present Office *					
Examination Centre*	Delhi				
Branch under which intend to appear*	Civil Audit		Commercial Audit		
Designation*					
Education Qualification*					
Stream of Graduation (tick ✓) *	Commerce		Non-Commerce		
Whether attended Mandatory Training * (tick ✓)	Yes		No		
Chances already availed*					
Current Number of Chance*					
Last appearing Exam Index No. and Month/Year*					
Exemption(s) secured, if any*					
Papers appearing for as per the revised SAS syllabus					
Whether specially abled, or not (if yes, mention the type of disability)					

Email ID (in capital letter) *	
Employee ID *	
PAN Card Number*	
Mobile*	

Declaration: I hereby declare that the particulars furnished in this application form are correct to the best of my knowledge and understanding. I have verified my eligibility to apply against the category to which I am entitled. In case of incomplete information, I understand that my candidature is likely to be cancelled and in case any information furnished in the form is found to be incorrect or false, at any stage, my candidature shall be cancelled.

(Signature of Candidate)

· Candidate Registration Module Examination-I of 2026

Revenue Audit Examination

Note: Fields Marked with an asterisk* are compulsory.

Candidate Profile					
Full Name as per service book*					
Father's Name*					
Date of Birth* (DD/MM/YEAR)					
Previous exam login ID*					
Gender* (tick ✓)	Male		Female		
Category* (tick ✓)	SC		ST		GENERAL
Cadre Control Office Name and Code*	O/o the Principal Director of Audit (I&CA), New Delhi. DL005				
Presentably working (Office/Section) *					
Date of Joining / Date of confirmation as AAO (for DRAAO) *					
Examination Centre*	Delhi				
Whether attended RAE Training * (tick ✓)	Yes		No		
Branch under which intend to appear*	Civil Audit		Commercial Audit		
Designation*					
Education Qualification*					
Stream of Graduation (tick ✓) *	Commerce		Non-Commerce		
Chances already availed*					
Current Number of Chance*					
Whether already exempted in any papers of erstwhile RAE *	Paper	Index No.		Date of Exemption	
Last appearing Exam Index No./ Year*					
Whether Directly Recruited/ Promoted *					
Date of passing SAS Examination *					

Whether specially abled or not (if yes, mention the type of disability)	
Email ID (in capital letter) *	
Employee ID *	
PAN Card Number*	
Mobile*	

Declaration: I hereby declare that the particulars furnished in this application form are correct to the best of my knowledge and understanding. I have verified my eligibility to apply against the category to which I am entitled. In case of incomplete information, I understand that my candidature is likely to be cancelled and in case any information furnished in the form is found to be incorrect or false, at any stage, my candidature shall be cancelled.

(Signature of Candidate)

Candidate Registration Module Examination-I of 2026

CPD-I Examination

Note: Fields Marked with an asterisk* are compulsory.

Candidate Profile					
Full Name as per service book*					
Father's Name*					
Date of Birth* (DD/MM/YEAR)					
Previous exam login ID*					
Gender* (tick ✓)	Male		Female		
Category* (tick ✓)	SC		ST		GENERAL
Cadre Control Office Name and Code*	O/o the Principal Director of Audit (I&CA), New Delhi. DL005				
Presentably working (Office/Section) *					
Date of Joining Date of confirmation * (for DRAAO)					
Examination Centre*	Delhi				
Branch under which intend to appear*	Civil Audit		Commercial Audit		
Designation*					
Education Qualification*					
Stream of Graduation (tick ✓) *	Commerce		Non-Commerce		
Chances already availed*					
Current Number of Chance*					
Whether already exempted in any papers of erstwhile CPD-I *	Paper		Index No.		Date of Exemption
Last appearing Exam Index No./ Year*					
Whether Directly Recruited/ Promoted *					
Date of passing SAS Examination *					
Whether specially abled or not (if yes, mention the type of disability)					

Email ID (in capital letter) *	
Employee ID *	
PAN Card Number*	
Mobile*	

Declaration: I hereby declare that the particulars furnished in this application form are correct to the best of my knowledge and understanding. I have verified my eligibility to apply against the category to which I am entitled. In case of incomplete information, I understand that my candidature is likely to be cancelled and in case any information furnished in the form is found to be incorrect or false, at any stage, my candidature shall be cancelled.

(Signature of Candidate)

Candidate Registration Module Examination-I of 2026

CPD-II Examination

Note: Fields Marked with an asterisk* are compulsory.

Candidate Profile					
Full Name as per service book*					
Father's Name*					
Date of Birth* (DD/MM/YEAR)					
Previous exam login ID*					
Gender* (tick ✓)	Male		Female		
Category* (tick ✓)	SC		ST		GENERAL
Cadre Control Office Name and Code*	O/o the Principal Director of Audit (I&CA), New Delhi. DL005				
Presentably working (Office/Section) *					
Date of Joining *					
Examination Centre*	Delhi				
Branch under which intend to appear*	Civil Audit		Commercial Audit		
Designation*					
Education Qualification*					
Stream of Graduation (tick ✓) *	Commerce		Non-Commerce		
Chances already availed*					
Current Number of Chance*					
Whether already exempted in any papers of erstwhile CPD-II *	Paper	Index No.		Date of Exemption	
Last appearing Exam Index No./ Year*					
Whether Directly Recruited/ Promoted *					
Date of passing CPD-I Examination *					
Whether specially abled or not (if yes, mention the type of disability)					

Email ID (in capital letter) *	
Employee ID *	
PAN Card Number*	
Mobile*	

Declaration: I hereby declare that the particulars furnished in this application form are correct to the best of my knowledge and understanding. I have verified my eligibility to apply against the category to which I am entitled. In case of incomplete information, I understand that my candidature is likely to be cancelled and in case any information furnished in the form is found to be incorrect or false, at any stage, my candidature shall be cancelled.

(Signature of Candidate)

Candidate Registration Module Examination-I of 2026

CPD-III Examination

Note: Fields Marked with an asterisk* are compulsory.

Candidate Profile					
Full Name as per service book*					
Father's Name*					
Date of Birth* (DD/MM/YEAR)					
Previous exam login ID*					
Gender* (tick ✓)	Male			Female	
Category* (tick ✓)	SC		ST		GENERAL
Cadre Control Office Name and Code*	O/o the Principal Director of Audit (I&CA), New Delhi. DL005				
Presentably working (Office/Section) *					
Date of Joining *					
Examination Centre*	Delhi				
Branch under which intend to appear*	Civil Audit			Commercial Audit	
Designation*					
Education Qualification*					
Stream of Graduation (tick ✓) *	Commerce			Non-Commerce	
Chances already availed*					
Current Number of Chance*					
Whether already exempted in any papers of erstwhile CPD-III *	Paper	Index No.		Date of Exemption	
Last appearing Exam Index No./ Year*					
Whether Directly Recruited/ Promoted *					
Date of passing CPD-II Examination *					
Whether specially abled or not (if yes, mention the type of disability)					

Email ID (in capital letter) *	
Employee ID *	
PAN Card Number*	
Mobile*	

Declaration: I hereby declare that the particulars furnished in this application form are correct to the best of my knowledge and understanding. I have verified my eligibility to apply against the category to which I am entitled. In case of incomplete information, I understand that my candidature is likely to be cancelled and in case any information furnished in the form is found to be incorrect or false, at any stage, my candidature shall be cancelled.

(Signature of Candidate)

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

EXAMINATION WING

Circular No. 06 of 2026

No. 429/08-Exam/SAS etc. Exam/2026

Dated: 25/05/2026

To

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

Subject- SAS/RA/I/CPD-I, II, &III Examination –1 of 2026

Madam/Sir,

The SAS/RA/I/CPD-I, II &III Exam-1 of 2026 as per the revised syllabus is proposed to be held in late June 2026. The date sheet of the examination will be intimated in due course. The cut-off date for eligibility for the examination is 1st March 2026.

The Revised syllabus contains 20 papers of six branches. In revised syllabus, a candidate is required to pass 08 papers in 02 Groups of four papers each. Also, an exemption matrix is incorporated in the revised syllabus which clearly indicates to candidates to pass the paper where no exemption exists. The new paper added i.e. PC-12, PC-13, PC-14, PC-15 & PC-16 have to be attempted by all the candidates of respective streams.

The papers will include case studies/application and assertion/reasoning based question having a graded difficulty level, in proportion to their weightage. The detailed syllabus and sample model questions have been uploaded on the official website of the CAG under the Examination tab.

Further, for SAS candidates who register for the first time (fresh candidates) the following condition will be applicable:

- i) The overall passing percentage in each paper will be 50%.
- ii) There will also be a sectional pass percentage of 40% in each paper.
- iii) The exemption threshold for each paper will be 60% with the currency of exemption limited to three years.

The final dates of SAS Exam-I of 2026, eligibility criteria etc. will be informed in due course.

This issues with the approval of the competent authority.

Yours faithfully,


(Raj Kamal Ranjan)
Director (Exam)

**Annexure
Group I**

Civil Accounts	Civil Audit including LAD	Defence Audit	F&C Audit	Railway Audit	Commercial Audit
PC – 1 Language Skills (Fully descriptive)	PC – 1 Language Skills (Fully descriptive)	PC – 1 Language Skills (Fully descriptive)	PC – 1 Language Skills (Fully descriptive)	PC – 1 Language Skills (Fully descriptive)	PC – 1 Language Skills (Fully descriptive)
PC – 2 Government Audit	PC – 2 Government Audit	PC – 2 Government Audit	PC – 2 Government Audit	PC – 2 Government Audit	PC – 2 Government Audit
PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)	PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)	PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)	PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)	PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)	PC – 3 Information Technology (Theory & Practical) (Mix of MCQ 60 & Practical 40)
PC – 4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA	PC – 4 Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA	PC – 5 Financial Rules, Service Rules & Principles of Defence Accounts	PC – 6 Financial Rules, Service Rules and Basic Principles of Postal and Telecom Accounts	PC – 7 Railways Service Rules, Financial Rules, and Principles of Railways Accounts	PC – 8 Financial Rules, Basic Principles of Government and Public Works Accounts, Service Rules and Accounting Standards (Mix of MCQ-70 & descriptive-30)

Group II

Civil Accounts	Civil Audit including LAD	Defence Audit	F&C Audit	Railway Audit	Commercial Audit
PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70)	PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70)	PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70)	PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70)	PC – 9 Basic Financial Accounting and Analysis of financial Statements (Commercial) (Mix of MCQ 30 & descriptive 70)	PC – 10 Advanced Accounting and Cost & Management Accounting (Fully descriptive)
PC – 11 Advanced Government Accounts and Government Accounting Standards	PC – 12 Performance Audit and Compliance Audit	PC – 12 Performance Audit and Compliance Audit	PC – 12 Performance Audit and Compliance Audit	PC – 12 Performance Audit and Compliance Audit	PC – 12 Performance Audit and Compliance Audit
PC–13 Government Budgeting and Flow of Resources	PC–14 Financial Audit	PC–14 Financial Audit	PC–14 Financial Audit	PC–14 Financial Audit	PC–14 Financial Audit
PC – 15 Entitlement Functions and Treasury Inspection	PC – 16 Revenue Audit, Audit of Local Bodies; Public Works Audit	PC – 17 Defence Audit	PC – 18 Finance and Communication Audit	PC – 19 Railway Audit	PC – 20 Commercial Audit, Commercial Laws and Corporate Tax Laws (Mix of MCQ 50 & descriptive 50)

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</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

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