

भारतीय लेखा एवं लेखापरीक्षा विभाग
कार्यालय प्रधान महालेखाकार (लेखा व हकदारी)
हिमाचल प्रदेश, शिमला 171003
दूरभाष: 0177-2814935



INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (A&E),
HIMACHAL PRADESH, SHIMLA-171003
E-mail: agaehimachalpradesh@cag.gov.in

संख्या : प्रशासन/ए/2025-26/391

दिनांक : 24-12-2025

परिपत्र / Circular

वर्ष 2025 की SAS/RAE/IE/CPD-I, II एवं III परीक्षा-2, जो मुख्यालय कार्यालय द्वारा दिनांक 28 जनवरी से 01 फरवरी 2026 तक आयोजित की जानी है, हेतु ऑनलाइन पंजीकरण के लिए निर्धारित प्रारूप में आवेदन आमंत्रित किए जाते हैं। इच्छुक एवं पात्र अधिकारी / कर्मचारी अपने आवेदन (संलग्न निर्धारित प्रारूप में) पूर्ण रूप से भरकर प्रशासन अनुभाग में दिनांक 29.12.2025 तक अनिवार्य रूप से जमा करें। परीक्षा हेतु पात्रता की निर्णायक तिथि 01 सितम्बर 2025 होगी। अपूर्ण आवेदन तथा निर्धारित अंतिम तिथि के उपरांत प्राप्त आवेदन स्वीकार नहीं किए जाएंगे। एक बार ऑनलाइन पंजीकरण हो जाने के पश्चात अभ्यर्थी का आवेदन अंतिम एवं मान्य माना जाएगा तथा पंजीकरण निरस्तीकरण की कोई व्यवस्था नहीं होगी।

Applications are invited in the prescribed format for online registration for the SAS/RAE/IE/CPD-I, II & III Examination-2025, which is scheduled to be conducted by the Headquarters Office from January 28 to February 1, 2026. Interested and eligible officers / officials are required to submit their duly filled in applications (in the attached prescribed format) to the Administration Section by December 29, 2025. The crucial date for determining eligibility for the examination will be September 1, 2025. Incomplete applications and applications received after the last date will not be accepted. Once online registration is completed, the candidate's application will be considered final and valid, and there will be no provision for cancellation of registration.

इस कार्यालय के वे सभी अधिकारी / कर्मचारी, जो वर्तमान में अन्य कार्यालयों में प्रतिनियुक्ति पर कार्यरत हैं, संबंधित कार्यालय के प्रशासन को सूचित करते हुए, अपने आवेदन सीधे इस कार्यालय में प्रस्तुत कर सकते हैं।

All officers / official of this office who are currently working on deputation in other offices may submit their applications directly to this office, after informing the administration of their respective offices.

इस परिपत्र के साथ वर्ष 2025 की परीक्षा-2 का परीक्षा तिथि-पत्रक, जिसमें SAS परीक्षा हेतु पात्रता का विवरण भी दर्शाया गया है, तथा इस संबंध में मुख्यालय कार्यालय द्वारा जारी अन्य परिपत्र संलग्न किए जा रहे हैं।

This circular is accompanied by the examination schedule for Examination-2 of the year 2025, which also includes details of the eligibility criteria for the SAS examination, and other circulars issued by the headquarters office in this regard.

प्राधिकार : प्रधान महालेखाकार महोदय के आदेश दिनांक 24-12-2025.

संलग्न : उपरोक्त ।

-हस्ता-

उप महालेखाकार (प्रशासन)

पृष्ठांकन संख्या: Admn/EI-01/SAS,I,CPD-I,II&III/2025-26/ 3508-17 दिनांक : 24-12-2025

प्रतिलिपि निम्नलिखित को सूचनार्थ और आवश्यक कार्रवाई के लिए अग्रेषित की जाती है (ई-मेल के माध्यम से):-

1. वरिष्ठ निजी सचिव, प्रधान महालेखाकार (लेखा व हकदारी), हिमाचल प्रदेश, शिमला-3 ।
2. निजी सहायक, वरिष्ठ उप महालेखाकार (A/cs & VLC) ।
3. निजी सहायक, उप महालेखाकार (प्रशासन) ।
4. वरिष्ठ प्रशासनिक अधिकारी (स्थापना), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली को इस अनुरोध के साथ कि वे इस परिपत्र को इस कार्यालय से मुख्यालय कार्यालय में प्रतिनियुक्ति पर कार्यरत अधिकारियों / कर्मचारियों के संज्ञान में लाएँ ।
5. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय महालेखाकार (लेखापरीक्षा), देहरादून, उत्तराखण्ड को इस अनुरोध के साथ कि वे इस परिपत्र को इस कार्यालय से इनके कार्यालय में प्रतिनियुक्ति पर कार्यरत अधिकारियों / कर्मचारियों के संज्ञान में लाएँ ।
6. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय महालेखाकार (लेखापरीक्षा), तेलंगाना, हैदराबाद को इस अनुरोध के साथ कि वे इस परिपत्र को इस कार्यालय से इनके कार्यालय में प्रतिनियुक्ति पर कार्यरत अधिकारियों / कर्मचारियों के संज्ञान में लाएँ ।
7. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I), उत्तर प्रदेश, प्रयागराज को इस अनुरोध के साथ कि वे इस परिपत्र को इस कार्यालय से इनके कार्यालय में प्रतिनियुक्ति पर कार्यरत अधिकारियों / कर्मचारियों के संज्ञान में लाएँ ।
8. ईडीपी सेल से अनुरोध है कि इस परिपत्र को कार्यालय की आधिकारिक वेबसाइट पर अपलोड करें।
9. इस कार्यालय के सभी अधिकारी / कर्मचारी, प्रभागीय लेखाकार संवर्ग सहित ।
10. 'ए' श्रृंखला फ़ाइल/प्रशासन ।

Digitally signed by
Sudershan Sharma
Date: 24-12-2025
14:18:21
वरिष्ठ लेखा अधिकारी (प्रशासन)

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

EXAMINATION WING

Circular No.03 of 2025

No. 612/26-Exam/SAS Etc. Exam/2025

Dated: 19.12.2025

To

**All heads of Department of IA&AD offices
(As per standard email list)**

Sub: SAS/RA/I/CPD-I, II & III Examination-2 of 2025

Madam/Sir,

In continuation of Exam Wing letter No. 529/26-Exam/SAS Etc./Exam/2025 dated 19.11.2025, the SAS/RA/I/CPD-I, II & III Exam-2 of 2025 will be held from 28th January 2026 to 01st February 2026. The Date Sheet of the Examination is as under:

Exam Date	Day	Forenoon Session (11:00 AM to 01:00 PM)	Afternoon Session (03:00 PM to 05:00 PM)
28/01/2026	Wednesday	PC-2, RAE-1, IE-1	PC-9, PC-10, C-2, C-4, C-6
29/01/2026	Thursday	PC-3, IE-3, RAE-2	PC-11, PC-12, IE-2
30/01/2026	Friday	PC-4, PC-5, PC-6, PC-7, PC-8	PC-13, PC-14
31/01/2026	Saturday	PC-15, PC-16	C-1, C-3, C-5
01/02/2026	Sunday	PC-17, PC-18, PC-19, PC-20	PC-1 (03:00 PM to 06:00PM)

2. The registration will be opened to the candidates who have been exempted/already qualified the Preliminary Examination and belong to offices where vacancies are available as well as existing departmental candidates & all DRAAOs for SAS Exam-II of 2025 & all candidates (fresh/existing) for RA/Incentive/CPD-I, II & III Exam-II of 2025. Registration period for the candidates eligible for appearing in these exams will be from 22.12.2025 to 02.01.2026. The cut-off date for eligibility for the examination is 1st September 2025.

3. All HoDs are required to nominate a Group Officer as Examination Registration Officer (ERO) to manage and supervise the registration process. The basic data i.e. Name, DoB, Category etc. as mentioned in Service Books of the new candidates will be entered into the first part of the Registration Form by the ERO. Thereafter, the fresh candidates will complete the second part (exam details) of the Registration Form by themselves. The existing candidates will fill up the second part of the Registration Form after activation by the ERO. The ERO will


verify and validate the data entered into the online registration forms to enable the HoD to approve their candidature. The onus of correctness of eligibility and data will be completely on the field offices. The registration process including ERO validation/HoD approval may be completed as soon as possible but latest by 09.01.2026. Chance of a candidate would be counted once she/he registers and there is no scope for withdrawal. The link for Registration and user id & password of ERO & HoD for registration/validation/approval will be the same as in the previous SAS/RA/I/CPD-I, II & III Exam-1 of 2025.

4. The officials who are on deputation to other offices within the department may submit their willingness/ application directly to their parent offices under intimation to Administration branch/section of the borrowing offices. Such candidates will make all examination related communication with their parent offices directly, for timely completion of registration process/other examination related issues.

5. The examination will be conducted in the 28 cities (copy enclosed). Candidates are permitted to appear only in their city of present posting or the city designated for that city by the Examination Wing. Candidates appearing for the examination at city other than their station of posting may be treated as on tour on official duty and shall be entitled to TA/DA as admissible.

6. All communications with exam wing will be made at email id saoexam@cag.gov.in. Further, for speedy/timely communication, Sr. AOs/AAOs who look after the examination matter in field offices may share their Mobile No./Email id with Sr.AO (Exam) .

Yours faithfully,


(Prashant Kumar)
Sr.AO (Exam)


Annexure-A		
Sl. No.	State/City of posting	Test Cities
1	Odisha	Bhubaneswar
2	West Bengal	Kolkata
3	Jammu & Kashmir (UT) Srinagar	Srinagar
4	Jammu & Kashmir (UT) Jammu	Jammu
5	Chandigarh (UT)/Punjab/Haryana	Delhi
6	Delhi (NCT), Meerut	
7	Uttarakhand	Dehradun
8	Himachal Pradesh	Shimla
9	Rajasthan	Jaipur
10	Bihar	Patna
11	Jharkhand	Ranchi
12	Uttar Pradesh (Lucknow)	Lucknow
13	Uttar Pradesh (Gorakhpur)	
14	Uttar Pradesh (Prayagraj)	Prayagraj
15	Andhra Pradesh	Vijayawada
16	Karnataka (Bengaluru)	Bengaluru
17	Karnataka (Hubballi)	
18	Kerala (Thiruvananthapuram)	Thiruvananthapuram
19	Kerala (Kochi)	Kochi
20	Kerala (Trissur)	
21	Tamil Nadu	Chennai
22	Telangana	Hyderabad

Sl. No.	State/City of posting	Test Cities
23	Goa	Panaji
24	Maharashtra (Pune)	Mumbai
25	Maharashtra (Mumbai)	
26	Maharashtra (Nagpur)	Nagpur
27	Chhattisgarh (Raipur)	Raipur
28	Chhattisgarh (Bilaspur)	
29	Gujarat (Ahmedabad)	Ahmedabad
30	Gujarat (Rajkot)	Rajkot
31	Madhya Pradesh (Bhopal)	Bhopal
32	Madhya Pradesh (Jabalpur)	
33	Madhya Pradesh (Gwalior)	Gwalior
34	Tripura	Agartala
35	Manipur	Guwahati
36	Nagaland	
37	Sikkim	
38	Arunachal Pradesh	
39	Assam	
40	Meghalaya	
41	Mizoram	

Registration Form of SAS Examination in Exam-2 of 2025

Note: All Fields are compulsory.

Last Index No.		Paste your latest passport size photograph duly signed below
Full Name as per service book		
Father's name		
Date of Birth		
Gender		
Category		
PAN Number		
Date of appointment in IA&AD as Clerk/DEO/Acctt./Sr. Acctt/DA/Steno/Jr. translator.		
Whether joined this office on mutual transfer		
Total length of service in this office as on 01/09/2025		
Office Code	Pr. AG (A&E) Himachal Pradesh, Shimla (083)	
Exam Centre		
Medium of answering the PC-1 Paper		
Branch under which he / she has already taken SAS Exam		
Whether Permission to switch over branch has been granted; If yes, permission letter No.		
Branch under which he/she intend to appear	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Civil Accounts ▼ </div>	
Whether directly recruited AAO		
Designation *		
Qualification *	Graduate/Non-Graduate 1. Commerce 2. Non Commerce	
Chances already availed for SAS		
Current chance number		
Which group to appear * "Candidates have the option to take either Group I or Group II or Both "	<input type="radio"/> Group I <input type="radio"/> Group II <input checked="" type="radio"/> Both	

Exemption on account of Non-SAS Examination (like CA/ICWA etc.,)	<input type="radio"/> YES <input checked="" type="radio"/> Not applicable																													
Papers Status :Whether already exempted or not	<table border="1"> <thead> <tr> <th>Sl. No</th> <th>Paper Code</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PC 1: Language Skills (Common to all branches)</td> <td></td> </tr> <tr> <td>2</td> <td>PC 2: Government Audit (For all branches)</td> <td></td> </tr> <tr> <td>3</td> <td>PC-3: Information Technology (Theory and Practical) (For all branches)</td> <td></td> </tr> <tr> <td>4</td> <td>PC-4: Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA (Civil Accounts, Civil Audit & Local Audit)</td> <td></td> </tr> <tr> <td>5</td> <td>PC-09: Basic Financial Accounting and Analysis of financial Statements (Commercial) (Civil Accounts, Civil Audit)</td> <td></td> </tr> <tr> <td>6</td> <td>PC11- Advanced Government Accounts and Government Accounting Standards (Civil Accounts) / PC-12: Performance Audit and Compliance Audit (All branches except Civil Accounts)</td> <td></td> </tr> <tr> <td>7</td> <td>PC 13: GOVERNMENT BUDGETING AND FLOW OF RESOURCES (Civil Accounts) / PC-14: Financial Audit (All branches except Civil Accounts)</td> <td></td> </tr> <tr> <td>8</td> <td>PC-15: Entitlement Functions and Treasury Inspection (Civil Accounts) / PC 16 Revenue Audit; Audit of Local Bodies; Public Works Audit (Civil Audit & Local Audit Branch)</td> <td></td> </tr> </tbody> </table>			Sl. No	Paper Code	Status	1	PC 1: Language Skills (Common to all branches)		2	PC 2: Government Audit (For all branches)		3	PC-3: Information Technology (Theory and Practical) (For all branches)		4	PC-4: Financial Rules, Service Rules and Basic Principles of Government Accounts and CPWA (Civil Accounts, Civil Audit & Local Audit)		5	PC-09: Basic Financial Accounting and Analysis of financial Statements (Commercial) (Civil Accounts, Civil Audit)		6	PC11- Advanced Government Accounts and Government Accounting Standards (Civil Accounts) / PC-12: Performance Audit and Compliance Audit (All branches except Civil Accounts)		7	PC 13: GOVERNMENT BUDGETING AND FLOW OF RESOURCES (Civil Accounts) / PC-14: Financial Audit (All branches except Civil Accounts)		8	PC-15: Entitlement Functions and Treasury Inspection (Civil Accounts) / PC 16 Revenue Audit; Audit of Local Bodies; Public Works Audit (Civil Audit & Local Audit Branch)	
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Whether have completed three years by cut off date (other than DRAAOs)	<input checked="" type="radio"/> YES <input type="radio"/> NO																													
Whether have completed probation by cut off date	<input type="radio"/> YES <input type="radio"/> NO																													
Unique ID Number allotted by the Office	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; align-items: center; justify-content: center;">  </div> Note: The Unique ID number as per Headquarter circular No. 35-NGE/2005 issued vide No. 315-NGE(App)/11-2004 Dated 11-5-2005																													
Official Email-Id																														
Mobile																														
Signature of the candidate																														
Remarks & Signature of Sr. Accounts Officer Concerned																														
Section / Division where presently posted																														

Note : The candidates is require to attach his/her Latest passport size photograph .

Declaration:

I hereby declare that the particulars in this application form are correct to 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 state, my candidature/admission shall be cancelled. I further declare that I shall abide by the provision of the Act and rules made there under or any directions/instruction of the CAG.

Signature of the candidate

Registration Form for the CPD-I/II/III Examination (Examination 2 of 2025)

Note: All Fields are compulsory.

1	Full Name (As per Service Book)		Paste your latest passport size photograph duly signed below
2	Designation & Section / Division		
3	Father's Name (As per Service Book)		
4	Date of Birth (As per Service Book)		
5	Gender		
6	Qualification, Please indicate Graduate or Non Graduate: If Graduate, Whether Commerce/Non-Commerce		
7	Whether SC/ST/PwBD		
8	Applied for (CPD-I/II/III)		
9	Test City		
10	Year of passing SOGE/SAS		
11	Date of appointment to Sr. AO/Sr. DAO/AAO/DAO-I cadre		
12	CAG Login ID of last exam appeared and name of exam		
13	Last Index No		
14	No. of chances already availed so far for CPD-1/II/III		
15	Particulars of last exam in which appeared (Including Index No. of last Exam appeared)		
16	Whether already exempted in any paper of CPD-I/II/III (Month/Year of exam)		
17	As on 01.09.2025, total services since passing of CPD-I/II.		
18	Whether he/she has joined on mutual transfer If Yes, Mention Date of Joining in this office		
19	Official Email-ID (cag email id: e.g.----- @cag.gov.in)		
20	Mobile Number		
21	PAN Number		
22	Full signature of the candidate		

Declaration:

I hereby declare that the particulars in this application form are correct to 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 state, my candidature/admission shall be cancelled. I further declare that I shall abide by the provision of the Act and rules made there under or any directions/instruction of the CAG.

Signature of the candidate

Candidates Registration Form for Incentive Examination (Exam-02 of 2025)

Note: All Fields are compulsory.

1	Full Name (As per Service Book)		Paste your latest passport size photograph duly signed below
2	Designation & Section/ Division		
3	Father's Name (As per Service Book)		
4	Date of Birth (As per Service Book)		
5	Gender		
6	Qualification, Please indicate Graduate or Non Graduate: If Graduate, whether Commerce/Non-Commerce		
7	Whether SC/ST/PwBD		
9	Test City		
10	Year of passing SOGE/SAS		
11	Date of appointment to Sr. AO/Sr. DAO/AAO/DAO-I cadre		
12	CAG Login ID of last exam appeared and name of exam		
13	Last Index No		
14	No. of chances already availed so far for Incentive Examination		
15	Particulars of last exam in which appeared (Including Index No. of last Exam appeared)		
16	Whether already exempted in any paper of Incentive Examination (Month/Year of exam)		
17	As on 01.09.2025, total service since promotion as AAO/DAO-I / date of completion of probation period in case of DR AAOs		
18	Whether he/she has joined on mutual transfer If Yes, Mention Date of Joining in this office		
19	Official Email-ID (cag email id: e.g.----- @cag.gov.in)		
20	Mobile Number		
21	PAN Number		
22	Full signature of the candidate		

Declaration:

I hereby declare that the particulars in this application form are correct to 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 state, my candidature/admission shall be cancelled. I further declare that I shall abide by the provision of the Act and rules made there under or any directions/instruction of the CAG.

Signature of the candidate

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10 BAHADUR SHAH ZAFAR MARG
NEW DELHI – 110124**

Examination Wing

Circular No. 11 of 2020

No.75 /03-Exam/Addl Chance/2016/Vol. I

Dated 19th October 2020

To

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

Subject: Number of permissible chances to pass the SAS Examination

Madam/ Sir,

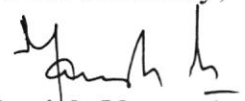
In supersession of Examination Wing Circular No. 08 of 2020 and other earlier circulars/orders regarding chances to pass the SAS Examination, the Competent Authority has increased the number of chances to pass the SAS Examination from 10 to 12. The details of the modified system are as under:

- a) Under the modified system, the total chances to pass the SAS Examination will be twelve (6 normal +6 additional)
- b) The time limit for passing the SAS Examination will be **eight years** considering two Examinations in a year (8 years for 12 chances). The six additional chances are not consecutive as earlier.
- c) The additional six chances may be admissible only to those candidates who have cleared five papers within first (normal) six attempts (6+6=12)
- d) 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**
- e) 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) .

- f) **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
- g) Those who have already exhausted ten chances will be allowed two more chances from next SAS Examination-1 and has to avail these two chances within two years i.e. four Examinations (counting from Examination-1 of 2021)
- h) In the modified system also, chance will be counted once a candidate registers for the SAS Examination
- i) **No** scope for withdrawal of candidature under the modified system
- j) In respect of direct recruit AAOs, they have to qualify the SAS Examination in respective branches during the period of probation for confirmation and regular appointment as AAO
- k) This modified system including the counting of eight years of SAS Examination will be applicable from next SAS Examination-1 of 2021.

Yours faithfully,



(Manish Kumar)

Director General (Exam)

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10 BAHADUR SHAH ZAFAR MARG
NEW DELHI – 110124

Examination Wing

Circular No. 10 of 2020

No. 370/04-Exam/MSO Chapter 9-Revision/2020

Dated 15th October 2020

To

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

Subject: Re-naming the Main and Supplementary SAS/RA/I/CPD Examinations

Madam/ Sir,

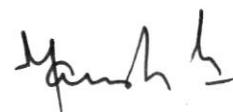
The SAS/RA/I/CPD Examinations are conducted biannually - the Main and Supplementary Examinations. Fresh candidates can appear in Main Examination only in accordance with the cut-off date fixed as 1st September.

2. The Competent Authority has now decided that the distinction between the Main and Supplementary Examinations will be removed and the fresh/existing candidates will be allowed to appear in both the examinations which will be renamed as **Examination-1** and **Examination-2** of the year. The cut-off dates for determining the eligibility of the officials for SAS/RA/I/CPD Examinations will be **1st March** for **Examination-1** and **1st September** for **Examination-2** of the year, unless otherwise notified by the competent authority in a particular year.

3. Preliminary Examination and necessary training of all the fresh candidates who will be eligible for **Examination-1** and **Examination-2** of ensuing/during the year should be conducted only once in a year by the field offices.

4. The above modification will be applicable for the examinations from the first examination to be held in the year 2021.

Yours faithfully,



(Manish Kumar)
Director General (Exam)