

प्रधान महालेखाकार (से०&ए०) का  
कार्यालय  
बीरचंद पटेल पथ,  
पटना, बिहार - 800001



SUPREME AUDIT INSTITUTION OF INDIA  
सौक्यसिद्धि सत्यसिद्धि  
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL  
ACCOUNTANT GENERAL (A&E),  
BIRCHAND PATEL PATH  
PATNA, BIHAR - 800001

Letter No.-WM-III/DAGE/2026-27/04  
Date 24 /04/2026

### कार्यालय आदेश

### Subject: Circulation of Date Sheet for Divisional Accountant Grade Examination (DAGE) – 2026.

The Date Sheet for the Divisional Accountant Grade Examination (DAGE) – 2026, issued by the Office of the Comptroller and Auditor General of India vide Circular No. 05 of 2026 dated 24.04.2026, is circulated herewith for information of all concerned.

The said examination is scheduled to be held from 11.05.2026 to 14.05.2026 as per the enclosed programme.

All eligible officials may take note of the examination schedule and act accordingly.

Detailed instructions regarding the conduct of the examination and other related matters shall be issued separately.

Encl: as above

Digitally signed by  
DEVENDRA PRATAP SRIVASTAVA  
Date: 24-04-2026 16:33:39  
उप महालेखाकार (कार्य)

Copy forwarded to:

1. The Secretary to the Pr. Accountant General (A&E), Bihar, Patna
2. The P.A. to Sr. Dy. Accountant General (Admn.& GE)
3. The P.A. to Sr. Dy. Accountant General (Pension)
4. The P.A. Dy. Accountant General (Works)
5. The concerned officials (through official website).
6. The concerned Executive Engineers (through official website).
7. Sr. A.O./AAO- WM-I & WM-II – for information
8. Sr. AO/AAO- ITS for uploading on Official Website under DA's & DAO's Cadre Tab
9. Notice Board

Digitally signed by  
Santosh Kumar Rajak  
Date: 24-04-2026  
16:33:39

वरिष्ठ लेखा अधिकारी (WM-III)

**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.    | <b>11.05.2026</b><br>Forenoon Session<br>11 AM to 01.30 PM<br>2.30 Hours | Monday    | Paper-1<br>Essay or Precis, Grammar, Letter & Drafting   |
|       | Afternoon Session<br>3.00 PM to 5.00 PM<br>2 Hours                       |           | Paper -2<br>Bookkeeping, Government & Commercial<br>Accountancy                                    |
| 2.    | <b>12.05.2026</b><br>Forenoon Session<br>11 AM to 01.00 PM<br>2 Hours    | Tuesday   | Paper-3<br>Mandate of the CAG of India and Service Regulations                                     |
|       | Afternoon Session<br>3.00 PM to 5.00 PM<br>2 Hours                       |           | Paper-4<br>Government Audit and Basic Concepts of Taxation   |
| 3.    | <b>13.05.2026</b><br>Forenoon Session<br>11 AM to 01.00 PM<br>2 Hours    | Wednesday | Paper-5<br>General Accounts, Treasury, Financial & Contract<br>Rules (Central & State Governments) |
|       | Afternoon Session<br>03 PM to 5.30 PM<br>2.30 Hours                      |           | Paper-6<br>Public Works and Accounts & Procedure   |
| 4.    | <b>14.05.2026</b><br>Forenoon Session<br>11 AM to 01.30 PM<br>2.30 Hours | Thursday  | Paper-7<br>Information Technology  |

**Departmental Examination for Auditors/Accountants (DEA)**

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

**Incentive Exam for Sr.Auditors /Sr.Accountants**

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

**SAS Preliminary Exam**

| <b>SI.No</b> | <b>Examination Date</b>   | <b>Day</b> | <b>Papers Name</b> |
|--------------|---|------------|--------------------|
| 1.           | <b>14.05.2026</b><br>Forenoon Session<br>11 AM to 1.00 PM<br>2 Hours    | Thursday   | Paper-1            |
|              | <b>14.05.2026</b><br>Afternoon Session<br>3.00 PM to 5.00 PM<br>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)