



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
ODISHA, BHUBANESWAR**

**NOTICE**

**Sub: - Calling for application from intending eligible candidates to appear Preliminary Test for ensuing SAS Exam-1 and SAS Exam-2 (Civil Accounts) 2026-reg.**

The SAS (Civil Accounts) Examination -1 & II are going to be conducted during 2026 for which this office has to conduct, screen all the intending candidates who are willing to appear the said examinations during 2026 through a Preliminary Test which will be conducted centrally by Examination Wing of Headquarters office in terms of Examination Wing Circular 05 of 2026. The syllabus for Preliminary Examination will be same as the revised SAS syllabus of respective papers as well as branches.

Further, in terms of Headquarter Office Examination Wing Circular 10 of 2020 issued vide letter No. 370/04-Exam/MSO Chapter 9-Revision/2020 dated 15.10.2020 the cut off dates may be treated as 1<sup>st</sup> March and 1<sup>st</sup> September for SAS Exam-1 & SAS Exam- 2 Examinations respectively. However, it is also mentioned that Preliminary Examination and necessary training of all the fresh candidates who will be eligible to appear for SAS Exam-1 & SAS Exam-2 Examinations of ensuing / during the year should be conducted only once in a year by the field offices. Further, the eligibility criteria were reviewed and revised **from two year of continuous service to three years of continuous service** vide Circular-6 -Staff (App 1)/2023 issued vide letter No. 379-Staff (App 1)/18-2010/KW dated 03.03.2023.

The following categories officials who have completed **three years** of continuous service in one or more capacities in a particular field office of IA&AD and who have / will be successfully completed their probation period on or before 1<sup>st</sup> March 2026 and 01<sup>st</sup> September 2026 may be allowed to appear in the SAS Exam-1 & SAS Exam-2 Examinations of 2026 accordingly.

1. As a Clerk/ Accountant / Sr. Accountant.
2. As a Data Entry Operator Grade "A" / Grade "B" & Grade "D".
3. As a Stenographer Grade-II / Grade-I/ Private Secretary.
4. As a Divisional Accountant / Divisional Accounts Officer Grade-II.
5. As Junior Translator / Senior Translator.
6. As Supervisor.

Applications are only invited for SC /.ST candidates from the above categories. No New Departmental candidates are allowed where the vacancy position is not available. Since, the vacancy position for this office for the General, OBC & SC/ST are on hand for which they are allowed to appear the Preliminary Test scheduled to be conducted centrally in May 2026 in the given below-date sheet:

Further, such officials who are yet to complete their probation in a particular field office but are likely to complete the same on **01.03.2026** and **01.09.2026**, will be allowed to appear in the SAS (Preliminary) Test and in case of passing the SAS (Preliminary) Test, registered as a candidate for the ensuing SAS-Exam-1 and SAS Exam-2 Examinations 2026 accordingly. In case of failure to complete the probation period successfully on **01.03.2026** and **01.09.2026** for SAS-1 and SAS-2 Examinations 2026 as the case may be, the candidature of such officials will be cancelled. This would, however, not be counted as an attempt at the SAS Examination.

**NB: -**

1. The preliminary test prescribed for the Subordinate Audit/ Accounts Service (SAS) Examination is not necessary in the case of qualified Divisional Accountants who have passed the Divisional Accountants Grade Examination.
2. A candidate who has already qualified in the preliminary test of the branch to which she/he originally belongs will not be required to appear again in the preliminary test

3. A candidate who has qualified a preliminary test but absents or withdraws his/ her candidature from the immediate next subordinate Audit/ Accounts service (SAS) Examination will be required to be re-screened in the preliminary test for eligibility to appear in subsequent examination.
4. Those candidates who have exhausted either twelve chances or eight years whichever is earlier from the first registration of CBT will be allowed to appear afresh in the SAS Examination without any carry forward of exempted papers. However, such candidates are required to be screened through the Preliminary test, mandatory training etc., as applicable to candidates appearing for the first time.

The pattern of Questions for the above said examinations will be MCQ in accordance with Headquarters Office Examination Wing Circular No-01 of 2022 issued vide letter No-04/08-Exam/Syllabus Revision/2021 dated 06.01.2022 and subsequent clarification communicated by Examination Wing Circular 10 of 2022 issued vide Letter No. 145/07-Exam / Clarification MCQ Pattern/2022 dated 24.03.2022. The said circular(s) are available on CAG Website on this link

<https://cag.gov.in/en/exam-wing-circulars>

Eligible SC/ST Officials intending to appear the Preliminary Test may submit their applications in prescribed Proforma available in Trg., Examination & Conferences Section latest by **05.05.2026**.

Incomplete applications will summarily be rejected, and applications received after last date shall not be entertained.

**The Venue, Date & Time will be intimated in due course of time.**

*Sd/-*

**(Manoj Ekka)**

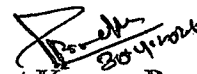
**Sr. Deputy Accountant General (Admn.)**

**Memo No. Trg., Exam & Conf./SAS-Preliminary/2026-27/19(6)**

**Date-30.04.2026**

Copy forwarded for information and necessary action to:-

1. Sr. DAG (Works Accounts) Puri / DAG (VLC & A/cs) /DAG (Pension)/ DAG (Funds).
2. Principal Accountant General's Secretariat.
3. All Group Controlling Branch Officers of Main Office/ Branch Office, Puri with a request to circulate among the staff.
4. Steno Grade-I to Sr. DAG (Admn.).
5. Deputation seat of Admn.I for intimating the eligible staff if any on deputation.
6. NOTICE BOARD.

  
**(Prabhat Kumar Pradhan)**  
**Sr. Accounts Officer (T&E)**

**APPLICATION FORM FOR PRELIMINARY TEST TO APPEAR AT THE ENSUING SAS  
EXAMINATION-1 (CIVIL ACCOUNTS) & SAS EXAMINATION-2 (CIVIL ACCOUNTS) – 2026**

1	Name in full (In capital letter)	
2	Designation	
3	Educational Qualification	
4	Section to which attached	
5	Date of joining in Office as:-	
(i)	Clerk	
(ii)	Data Entry Operator	
(iii)	Accountant	
(iv)	Stenographer	
(v)	Divisional Accountant	
(vi)	Junior Hindi Translator.	
6	Whether probation period is completed and confirmed in the entry cadre. If so, date of confirmation and OOC number may be furnished.	
7	Medium of answering (English/ Hindi)	
8	Length of service as on <b>01.3.2026</b> / <b>01.09.2026</b>	
9	Whether joined on Mutual Transfer. If so, date of joining new office.	
10	Length of service in new office as on <b>01.03.2026</b> / <b>01.09.2026</b>	
11	Page No. & Sl. No. of Gradation list 2025-26	
Full signature of the candidate with date		

**Recommendation of the Sectional Head.**

- (i) Regularity in attendance
- (ii) Character
- (iii) Energy
- (iv) Business aptitude
- (v) General
- (vi) Aptitude for working as AAO
- (vii) Prospect of passing SAS Exam.
- (viii) General Remarks, if any

Name and Signature of Sectional Head.

Recommended

Name and Signature of Branch Officer

Smt./ Sri \_\_\_\_\_, has successfully completed her/his probation period as on \_\_\_\_\_.