

प्रधान महालेखाकार (ले०&ह०) का
कार्यालय
बीरचंद पटेल पथ,
पटना, बिहार - 800001



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
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 Sept./2026-27/33
Date 22/09/2026

कार्यालय आदेश

In continuation of this Office Order No.-WM-III/DAGE/2026-27/27 dated 11/09/2026, the Date Sheet for the Divisional Accountant Grade Examination (DAGE) – Sept. 2026, partially revised by the Office of the Comptroller and Auditor General of India vide Circular No.728/06-Exam/Departmental Exam/2026 dated 14/09/2026, is circulated herewith for information of all concerned.

Enclosure:- As above

वरिष्ठ 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 & Works)
3. The P.A. to Sr. Dy. Accountant General (Pension, VLC & Fund)
4. The concerned officers (through official website).
5. Sr. A.O./AAO- Admn-I, WM-I, TM, GM, Pen-1, WM-II, ITS & GD – for information.
6. Sr. AO/AAO- Training & Exam for information and further necessary action.

वरिष्ठ लेखा अधिकारी (WM-III)

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

EXAMINATION WING

No. 728/06-Exam/ Departmental Exam/ 2026
Dated:14/09/2026

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, End of Training Examination of Sr. Auditors/Sr. Accountants for promotion as Assistant Supervisors and Departmental Examination for 12th Pass MTS (for promotion as Clerks) will be held from 23/09/2026 to 28/09/2026. The exam schedule is as under:

Divisional Accountant Grade Examination (DAGE)

Examination Date	Day	Paper Name
23/9/2026 Forenoon Session (11.00 to 1.30 PM) 2.30 Hours	Wednesday	Paper-1 Essay or Precis, Grammar, Letter & Drafting
23/9/2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours	Wednesday	Paper-2 Bookkeeping, Government & Commercial Accountancy
24/9/2026 Forenoon Session (11.00 to 1.00 PM) 2 Hours	Thursday	Paper-3 Mandate of the CAG of India and Service Regulations
24/9/2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours	Thursday	Paper-4 Government Audit and Basic Concepts of Taxation
25/9/2026 Forenoon Session (11.00 to 1.00 PM) 2 Hours	Friday	Paper-5 General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)
25/9/2026 Afternoon Session (3.00 PM to 5.30 PM) 2.30 Hours	Friday	Paper-6 Public Works and Accounts & Procedure
28/9/2026 Afternoon Session (3.00 PM to 5.30 PM) 2.30 Hours	Monday	Paper-7 Information Technology

Departmental Examination for Auditors/Accountants (DAE)

Exam date and time	Civil Accounts	Civil Audit	Civil Local Audit	Commercial Audit	Defence Audit	F & C Audit	Railway Audit
23/9/2026 Forenoon Session 11.00 to 1.00 PM 2 Hours (Wednesday)	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: Railways Accounts and Expenditure Audit
23/9/2026 Afternoon Session 3.00 PM to 5.00 PM 2 Hours (Wednesday)	Paper 2: Mandate and Functioning of A&E Offices	Paper 2: Mandate of CAG and Service Regulation	Paper 2: Mandate of CAG and Service Regulation	Paper 2: Commercial and Government Auditing	Paper 2: Mandate of CAG and Service Regulation	Paper 2: Finance and Communication Accounting and Commercial Accounting	Paper 2: Mandate of CAG and Service Regulation
24/9/2026 Forenoon Session 11.00 to 1.00 PM 2 Hours (Thursday)	Paper 3: Service Regulation	Paper 3: Government Audit and Basic Concept of Income Tax and Goods and Service Tax	Paper 3: Government Audit and Basic Concept of Income Tax and Goods and Service Tax	Paper 3: Commercial Law and Service Regulations	--	Paper 3: Revenue Audit F & C	Paper 3: Revenue Audit Railways
24/9/2026 Afternoon Session 3.00 PM to 5.00 PM 2 Hours (Thursday)	Paper 4: Information Technology Practical	Paper 4: 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
25/9/2026 Forenoon Session 11.00 to 1.00 PM 2 Hours (Friday)			Paper -5 Local Audit			Paper 4: Elementary Bookkeeping and Commercial Audit	

End of Training Examination of Sr. Auditors/Sr. Accountants for promotion as Assistant Supervisors

Examination Date	Day	Paper Name
24.09.2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours	Thursday	End of Training Examination of Sr. Auditors
24.09.2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours		End of Training Examination of Sr. Accountants

Departmental Examination for 12th Pass MTS (for promotion as Clerks)

Examination Date	Day	Paper Name
24.09.2026 Forenoon Session (11.00 to 1.00 PM) 2 Hours	Thursday	Paper-1 English

24.09.2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours	Thursday	Paper-2 Arithmetic and Tabulation (MCQ)
25.09.2026 Forenoon Session (11.00 to 1.00 PM) 2 Hours	Friday	Paper-3 General Knowledge and Office Procedure (MCQ)
25.09.2026 Afternoon Session (3.00 PM to 5.00 PM) 2 Hours	Friday	Paper-4 Information Practical (on Computer)

Branch-specific question papers will be provided to the concerned field offices. The password-protected question papers for the forenoon session will be emailed to the official/personal email ID of the HoD/nominated officer by 12:00 noon on one working day prior to the date of examination. For the afternoon session, the password-protected question papers will be forwarded on the same day by 10:00 AM to enable the concerned office to take printouts of the required number of question papers.

In case the question papers are not received by 2:00 PM for the forenoon session or by 10:00 AM for the afternoon session, the concerned office shall immediately contact the Sr. AO (Exam).

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.

Any case involving the use of unfair means shall be dealt with strictly in accordance with the instructions issued by headquarters' Circular No. 30-Staff (App.I)/2014 dated 30.07.2014. Further, the Presiding Officer/Invigilators shall ensure strict vigilance throughout the conduct of the examination.

After completion of the examination, the answer scripts shall be forwarded to the respective Link Offices at the earliest, so that the evaluation process may be completed in a timely manner and the result may be declared within one month from the date of completion of the examination.

This is issued with the approval of Competent Authority.

Yours faithfully,


(Harpal Singh Sodhi)
Sr.AO (Exam)