कार्यालय प्रधान महालेखाकार (ले व ह)-II, महाराष्ट्र
सिविल लाईन्स, नागपुर-४४०००१
OFFICE OF PRINCIPAL ACCOUNTANT GENERAL (A&E)-II, MAHARASHTRA,
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लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

आज़ादी का अमृत महोत्सव

No. WM-1/E-III/F-536

Date- 30/10/2026

Circular/परिपत्र -102

As per Headquarters Examination Wing circular dated 23.10.2026, the next proposed SAS/I/CPD-I, II & III Examination-II of 2026 will be held from 05th December 2026 to 09st December 2026 as per date sheet enclosed in Annexure-1. Applications are invited from eligible candidates willing to appear in this Examination in the prescribed format for registration of the said examination latest by **06.11.2026**.

मुख्यालय के परीक्षा विंग के दिनांक 23.10.2026 के परिपत्र के अनुसार, अगली प्रस्तावित SAS/I/CPD-I, II & III Examination-II of 2026, परीक्षा परिशिष्ट-1 में दर्शाए दिनांक शीट (Annexure-1) के अनुसार 05 दिसम्बर 2026 से 09 दिसम्बर 2026 तक आयोजित की जाएगी। अतः, इस परीक्षा में समल्लित होने के इच्छुक पात्र उम्मीदवारों से परीक्षा के लिए रजिस्ट्रेशन करने हेतु विहित प्रारूप में दिनांक **06/11/2026** आवेदन आमंत्रित किए जाते हैं।

The eligibility criteria for appearing in SAS/I/CPD-I, II & III Examination-II of 2026 is mentioned below:

वर्ष 2026 की एसएएस/आई/सीपीडी-I, II और III परीक्षा-II में उपस्थित होने के लिए पात्रता मानदंड नीचे दिए गए हैं:

SAS Examination:

SAS Examination-II of 2026 will be conducted in new revised syllabus.

एसएएस परीक्षा-II, 2026, नए संशोधित पाठ्यक्रम के अनुसार आयोजित की जाएगी।

Only persons who have put in minimum of 3 years continuous service in one or more of the following capacities in a particular field office of IA&AD and who had successfully completed their probation period are eligible to appear for the examination.

किसी विशेष क्षेत्रीय कार्यालय (Field Office) में भारतीय लेखा एवं लेखा परीक्षा विभाग (IA&AD) की निम्नलिखित में से एक या अधिक पदों पर न्यूनतम 3 वर्ष की निरंतर सेवा पूरी कर चुके तथा अपनी परिवीक्षा अवधि (Probation Period) सफलतापूर्वक पूर्ण कर चुके व्यक्ति ही इस परीक्षा में सम्मिलित होने के पात्र होंगे।

All eligible candidates have to appear in the respective papers are per exemption matrix.
सभी पात्र उम्मीदवारों को छूट मैट्रिक्स के अनुसार संबंधित प्रश्नपत्रो में उपस्थित होना अनिवार्य है ।

The details of syllabus, objectives, reference books for every paper and paper-wise exemption matrix have been uploaded on CAG's official website. Also, the simple model questions have been uploaded on CAG's official website under departmental examination tab.

प्रत्येक प्रश्नपत्र के लिए पाठ्यक्रम, उद्देश्य, संदर्भ पुस्तकें और प्रश्नपत्रवार छूट मैट्रिक्स का विवरण सीएजी की आधिकारिक वेबसाइट पर अपलोड कर दिया गया है। साथ ही, नमूना मॉडल प्रश्न भी सीएजी की आधिकारिक वेबसाइट पर विभागीय परीक्षा टैब के अंतर्गत अपलोड किए गए हैं।

Incentive Examination:

Divisional Accounts Officer Grade-I who have put in one-year continuous service in the grade as on **01.09.2026** and all Sr. DAOs who did not appear in this examination or could not clear the said examination while working as DAO-I are also eligible to appear/reappear in this examination.

वे विभागीय लेखा अधिकारी ग्रेड-I, जिन्होंने **01.09.2026** को इस ग्रेड में एक वर्ष की निरंतर सेवा पूरी कर ली है, तथा वे सभी वरिष्ठ लेखा अधिकारी, जो इस परीक्षा में शामिल नहीं हुए थे या विभागीय लेखा अधिकारी श्रेणी-1 के रूप में कार्य करते हुए उक्त परीक्षा उत्तीर्ण नहीं कर सके थे, वे भी इस परीक्षा में शामिल होने/पुनः शामिल होने के पात्र हैं।

CPD-I:

All Sr. DAOs are eligible to appear in the CPD-I Examination-II of 2026, DAO-I would be eligible to appear in the examination only after completion of four years of continuous service as on 01.09.2026.

सभी वरिष्ठ विभागीय लेखा अधिकारी सीपीडी-आई परीक्षा-II वर्ष 2026 में उपस्थित होने के लिए पात्र हैं| सभी विभागीय लेखा अधिकारी श्रेणी-1, जो 01.09.2026 को चार वर्ष की निरंतर सेवा सफलतापूर्वक पूरी कर ली है वे 2026 की CPD-I परीक्षा-II के लिए पात्र है ।

CPD-II:

All those candidates who have successfully completed 4 years of regular service as on 01.09.2026 after passing the CPD-I Examination are eligible for CPD-II Exam-II of 2026.

वे सभी उम्मीदवार जिन्होंने सीपीडी-I परीक्षा उत्तीर्ण करने के बाद 01.09.2026 तक नियमित सेवा के 4 वर्ष सफलतापूर्वक पूरे कर लिए हैं, वे वर्ष 2026 की सीपीडी-II परीक्षा-II के लिए पात्र हैं।

CPD-III:

All those candidates who have successfully completed 3 years of regular service as on 01.09.2026 after passing the CPD-II Examination are eligible for CPD-III Exam-II of 2026.

वे सभी उम्मीदवार जिन्होंने सीपीडी-II परीक्षा उत्तीर्ण करने के बाद 01.09.2026 तक नियमित सेवा के 3 वर्ष सफलतापूर्वक पूरे कर लिए हैं, वे 2026 की सीपीडी-III परीक्षा-II के लिए पात्र हैं।

Such of the eligible candidates who intend to appear in the SAS/I/CPS-I, II & III Examination-II of 2026 may submit their duly filled in applications in the prescribed proforma (Enclosed) and mail the same to **wm1.mh2.ae@nic.in** by 06:11.2026. No application will be accepted after due date.

वे सभी पात्र उम्मीदवार जो 2026 की एसएएस/आई/सीपीएस-I, II और III परीक्षा-II में शामिल होना चाहते हैं, वे निर्धारित प्रपत्र (संलग्न) में विधिवत भरे हुए आवेदन पत्र **06.11.2026** तक **wm1.mh2.ae@nic.in** पर भेज सकते हैं। निर्धारित तिथि के बाद कोई भी आवेदन स्वीकार नहीं किया जाएगा।

—sd—
Sr. Accounts Officer/WM-I

Encl: Exam Application Form

No. WM-I/E-I/SAI-Training/ Dated: 30/10/2026

Copy to:

1. The Sr. Accounts Officer/WM Cell O/o the Accountant General (A&E)-I Maharashtra, 101, M.K. Road, Second floor, Pratistha Bhavan, Mumbai-20 for information.
2. Secretary to DAO/DA Association, Maharashtra.
3. Sr. Accounts officer/EIS for uploading in website.
4. Circular file.

Sr. Accounts Officer/WM-I

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
EXAMINATION WING

Circular No. 15 of 2026

File No. 971/19-Exam/SAS etc.Exam/2026
Dated:23/10/2026

To

All Heads of Departments

Subject: Conduct of SAS/RA/I/CPD-I, II & III Examination-2 of 2026 – Schedule and instructions regarding registration and conduct of examination.

The SAS/RA/I/CPD-I, II & III Examination-2 of 2026 is proposed to be conducted from 5 December 2026 to 9 December 2026, in co-ordination with the Staff Selection Commission (SSC), The proposed schedule of the examination is as under:

Exam Date	Day	Forenoon Session (11.00 AM to 01.00 PM)	Afternoon Session (03.00 PM to 5.00 PM)
05/12/2026	Saturday	PC-2, RAE-1, IE-1	C-1, C-3, C-5
06/12/2026	Sunday	RAE-2, IE-2, PC-11, PC-12	PC-13, PC-14, C-2, C-4, C-6
07/12/2026	Monday	PC-4, PC-5, PC-6, PC-7, PC-8	PC-3, IE-3
08/12/2026	Tuesday	PC-15, PC-16	PC-9, PC-10
09/12/2026	Wednesday	PC-17, PC-18, PC-19, PC-20	PC-1(03:00 PM to 06.00PM)

2. Eligibility for the Examination

- All existing departmental candidates and Direct Recruited Assistant Audit/Accounts Officers who are eligible to appear in SAS Exam-2 of 2026.
- New candidates shall be permitted to register only in those offices where vacancies exist in the cadre of AAO under the respective categories, i.e., SC, ST, and UR, for SAS Exam-2, 2026.
- Fresh candidates who opted for the CEA/CRA cadre during pre-examination registration and qualified in the said examination may also be permitted to appear in the civil stream (Audit) of examination.
- All eligible candidates (both existing and fresh) appearing for RA/Incentive/CPD-I, CPD-II, and CPD-III Exam-1 of 2026
- The cut-off date for determining eligibility to appear in the examinations shall be 1st September 2026.

3. All Heads of Departments shall nominate a Group Officer as the Examination Registration Officer (ERO) to manage and supervise the registration process. Detailed

instructions regarding the registration process shall be communicated separately in due course.

4. Officials on deputation to other offices within the Department shall submit their willingness/applications directly to their parent offices, under intimation to the Administration Branch/Section of the borrowing offices. Such candidates shall correspond directly with their parent offices regarding registration and other examination-related matters to ensure timely completion of the requisite formalities.

5. Candidates shall be permitted to appear in the examination only in the city of their present posting or in a city designated by the Examination Wing. Candidates appearing for the examination in a city other than their place of posting may be treated as on tour on official duty and shall be entitled to TA/DA as admissible under the applicable rules.

6. SC/ST and Persons with Benchmark Disabilities (PwBD) candidates shall be entitled to a relaxation of 5 percentage in the minimum qualifying marks prescribed for passing each paper and in the marks prescribed for exemption in each paper. The minimum qualifying marks prescribed for each section shall also be relaxed by 5 percentage points, wherever applicable. This relaxation shall apply uniformly to all candidates belonging to these categories.

7. All communications with Exam Wing will be made at email id saoaexam@cag.gov.in. Further, for speedy/timely communication, Sr. AOs/AAOs responsible for examination matters in field offices may share their Mobile No./Email id with Sr. AO (Exam).

This issues with the approval of the Competent Authority.

Raj Kamal Ranjan

(Raj Kamal Ranjan)
Director (Exam)

Application Form for the SAS Examination (Exam II of 2026)

1	Full name (As per Service Book)	
2	Designation & Section	
3	Father's Name (As per Service Book)	
4	Date of Birth (As per Service Book)	
5	Gender	Male / Female
6	Qualification, Please indicate Graduate or NonGraduate: If Graduate, Whether Commerce/Non Commerce	
7	Category:	General/SC/ST
8	Test City	
9	Date of Joining Cadre Controlling Authority	
10	Date of Completion of Probation Period	
11	CAG Login ID of last exam appeared	CAG0_____
12	Medium of answering the papers other than PC-I (Language Skills.) & PC-3 (IT Theory &Practical)	
13	Medium of answering the PC-1 papers	
14	Medium of answering the PC-3 papers	
15	Branch under which **last appeared**	CIVIL ACCOUNTS
16	Branch under which **intends to appear**	CIVIL ACCOUNTS
17	Whether direct recruit AAO	Yes/No
18	No. of chances already availed so far	
19	Particulars of SAS Exam appeared last (Month/Year & Index No of last Exam appeared)	S12
20	Whether already exempted in any papers of ewerstwhile SOGE (Month/Year of Exemption)	
21	Exemption claimed on account of Non-SAS Examination (DA Cadre)	
22	Whether he/She joined on mutual transfer If Yes whether He/She will complete three years as of 1st March 2025 in this office. (Mention Date of Joining in this office)	
23	Whether differently abled	Yes / No
24	Whether appointed under PwBDcategroy	Yes / No
25	CAG Email-ID (e.g.-------@cag.gov.in)	_____@cag.gov.in
26	Mobile Number	
27	PAN Number	
28	Full signature of the candidate	

Application Form for the CPD-II Examination (Examination II of 2026)

1.	Full name (As per Service Book)	
2.	Designation & Section	
3.	Father's Name (As per Service Book)	
4.	Date of Birth (As per Service Book)	
5.	Gender	Male / Female
6.	Qualification, Please indicate Graduate or NonGraduate: If Graduate, Whether Commerce/Non Commerce	
7.	Categogry:	General/SC/ST
8.	Test City	
9.	Medium of answering the papers	
10.	Year of passing SOGE/SAS	
11.	SAS stream	Civil Accounts/Civil Audit
12.	Whether Direct recruited AAO or promoted Departmentally	
13.	Date of appointment to AAO Cadre/Date of confirmation for direct recruit AAO	
14.	CAG Login ID of last exam appeared	CAG0
15.	No. of chances already availed so far	
16.	Index No. of lastCPD- II Exam appeared (Month/Year of exam)	CB 12
17.	Whether already passed CPD-I (Month/Year of exam)	
18.	Whether IE passed	
19	Exemptions in CPD-II Examination if any	
20.	Whether differently abled	Yes / No .
21	Whether appointed under PwBDcategroy	Yes / No
22.	CAG Email-ID (e.g.------@cag.gov.in)	_____@cag.gov.in
23.	Mobile Number	
24.	PAN Number	
25.	Full signature of the candidate	

Application Form for the Incentive Examination (Examination II of 2026)

1.	Full name (As per Service Book)	
2.	Designation & Section	
3.	Father's Name (As per Service Book)	
4.	Date of Birth (As per Service Book)	
5.	Gender	Male / Female
6.	Qualification, Please indicate Graduate or NonGraduate: If Graduate, Whether Commerce/Non Commerce	
7.	Category:	General/SC/ST
8.	Test City	
9.	Medium of answering the papers	
10.	Year of passing SOGE/SAS	
11.	SAS stream (Civil Accounts/Civil Audit)	Civil Accounts/Civil Audit
12.	Whether Direct recruited AAO or promoted Departmentally	
13.	No. of chances already availed so far	
14.	Particulars of Incentive Examination in which appeared last (Month/Year & Index No of last Exam appeared)	I12
15.	Whether already exempted in any papers of Incentive Examination	
16.	Whether differently abled	Yes / No
17	Whether appointed under PwBDcategroy	Yes / No
18.	CAG Login ID of last exam appeared	CAG0
19.	Email-ID (cag email id:e.g.-----cag.gov.in)	_____@cag.gov.in
20.	Mobile Number	
21.	PAN Number	
22.	Full signature of the candidate	

Application Form for the CPD-I Examination (Examination II of 2026)

1.	Full name (As per Service Book)	
2.	Designation & Section	
3.	Father's Name (As per Service Book)	
4.	Date of Birth (As per Service Book)	
5.	Gender	Male / Female
6.	Qualification, Please indicate Graduate or NonGraduate: If Graduate, Whether Commerce/Non Commerce	
7.	Category:	General/SC/ST
8.	Test City	
9.	Medium of answering the papers	
10.	Year of passing SOGE/SAS	
11.	SAS stream (Civil Accounts/Civil Audit)	Civil Accounts / Civil Audit
12.	Whether Direct recruited AAO or promoted Departmentally	
13.	Date of appointment to AAO Cadre/Date of confirmation for direct recruit AAO	
14.	No. of chances already availed so far	
15.	Particulars of CPD-I in which appeared last (Index No. of last Exam appeared)	C12
16.	Whether already exempted in any papers of CPD-I (Month/Year of exam)	
17.	Whether Incentive Examination passed	
18.	Whether he/she has joined on mutual transfer If Yes, Mention Date of Joining in this office	
19.	Whether differently abled	Yes / No
20	Whether appointed under PwBDcategroy	Yes / No
2.	CAG Login ID of last exam appeared	CAG0
22.	CAG Email-ID (e.g.-------@cag.gov.in)	_____@cag.gov.in
23.	Mobile Number	
24.	PAN Number	
25.	Full signature of the candidate	

Application Form for the CPD-III Examination (Examination II of 2026)

1.	Full name (As per Service Book)	
2.	Designation & Section	
3.	Father's Name (As per Service Book)	
4.	Date of Birth (As per Service Book)	
5.	Gender	**Male / Female**
6.	Qualification, Please indicate Graduate or NonGraduate: If Graduate, Whether Commerce/Non Commerce	
7.	Category:	General/SC/ST
8.	Test City	
9.	Medium of answering the papers	
10.	Year of passing SOGE/SAS	
11.	SAS stream (Civil Accounts/Civil Audit)	Civil Accounts / Civil Audit
12.	Whether Direct recruited AAO or promoted Departmentally	
13.	Date of appointment to AAO Cadre/Date of confirmation for directed recruit AAO	
14.	No. of chances already availed so far	
15.	Particulars of CPD-III in which appeared last (Index No. of last Exam appeared)	CC12
16.	Whether already exempted in any papers of CPD-III (Month/Year of exam)	
17.	Whether CPD-II Examination passed (Month/Year of exam)	
18.	Whether he/she has joined on mutual transfer If Yes, Mention Date of Joining in this office	
19.	Whether differently abled	Yes / No
20	Whether appointed under PwBDcategroy	Yes / No
21.	CAG Login ID of last exam appeared	CAG0
22.	CAG Email-ID (e.g.------@cag.gov.in)	_____@cag.gov.in
23.	Mobile Number	
24.	PAN Number	
25.	Full signature of the candidate	