



सत्यमेव जयते

कार्यालयमहालेखाकार (लेखाएवंहक), पश्चिमबंगाल
ट्रेजरीबिल्डिंग्स, 2, गवर्नमेंटप्लेस, वेस्ट, कोलकाता-700001

OFFICE OF THE PR.ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, 2, GOVERNMENT PLACE WEST, KOLKATA-
700001



लोकहितार्थं समर्पितम्
Dedicated to Truth in Public Interest

No. PAGAEWB/03/57/02/MISC-III/121

Date:22/01/26

ORDER

Copy of Office circular No. PAGAEWB/02/06/29/2025-26/151 dated 21.01.2026 regarding merger of IE papers,IE-3 &IE-4 into revised IE-3(IT-Theory & Practical) and Data sheet revision of SAS/RA/I/CPD Exam-2 of 2025, is enclosed herewith for information and necessary action to all eligible Officials/Officers of Divisional Accountant Cadre.

Enclosure: As stated above,

Sr. Accounts Officer/W.M

No. PAGAEWB/03/57/02/MISC-III/1046

Date:22/01/26

1.Sr. A.O/ITSC with request to upload the order in DA Cadre platform of the official website.

Sr. Accounts Officer/W.M

কার্যালয় প্রধান মহালেখাকার (লেখা ও হক) পশ্চিমবঙ্গ
ট্রেজারি বিল্ডিং, ২য় সরকারি স্থান (পশ্চিম), কোলকাতা-
700001

কার্যালয় প্রধান মহালেখাকার (লেখা এবং হক) পশ্চিম বঙ্গাল
ট্রেজারি বিল্ডিং, ২ সরকারি স্থান পশ্চিম, কোলকাতা-700001



**Office of the Pr. Accountant General
(Accounts and Entitlement) West
Bengal**

**Treasury Building, 2nd Government
Place West, Kolkata-700001.**

Supreme Audit Institution of India
লোকহিতার্থ সত্যনিষ্ঠা
Dedicated To Truth in Public Interest

Circular No. PAGAEWB/02/06/29/2025-26/151

Date: 21.01.2026

CIRCULAR

Subject :- Merger of IE papers, IE-3 & IE-4 into revised IE-3 (IT-Theory & Practical) and Date sheet revision of SAS/RA/I/CPD Exam-2 of 2025.

Headquarters office Examination Wing Circular No. 1 of 2026 & Circular No. 2 of 2026 dated 21.01.2026 circulated vide letter No. 100 Exam/MCQ/SAS/2025-37 and No. 101-26/Exam/SAS etc/Exam 2025 respectively have intimated the Merger of IE papers, IE-3 & IE-4 into revised IE-3 (IT-Theory & Practical) and Date sheet revision of SAS/RA/I/CPD Exam-2 of 2025.

As per circular No. 1 of 2026, it is stated that competent authority has decided to merge the existing IE-3 and IE-4 papers into a single paper to be title as IE-3 (IT-Theory & Practical) in alignment with the revised PC-3 syllabus. The revised syllabus of PC-3 is available on CAG's website. Exemption in the revised IE-3 shall be admissible only to those candidates who have already passed both IE-3 & IE-4 papers under the old/existing format. Further, as per para 9.9.10 of the CAG's MSO (Admn) Vol. I, AAOs/Sr.AOs who have passed the erstwhile SOG/SAS Exam with 'Computer Systems' paper shall not be required to appear in the revised IE-3 paper.

Further, as per circular No. 2 of 2026, Hqtrs office has stated that due to technical and administrative reasons, the shifts of papers scheduled to be held on 29.01.2026 have been revised (copy attached).

However, both the Headquarters wing above Circular Nos are attached herewith for information.

[Authority :- Sr. DAG(Admn.)'s order dated 21.01.2026]

Sd/-

Sr. Accounts Officer/ Training

Copy forwarded for information and necessary action to:-

1. Secretary to the Pr. Accountant General (A&E), West Bengal.
2. PA to Sr. DAG (Admn.) / DAG (Fund) / DAG (A/cs) & DAG (Pension)
3. Sr. Accounts Officer (W.M.), with the request to inform the officers/officials posted in different divisions across the state.
4. Asstt. Director/Rajbhasha for Hindi version.

Sd/-

Assistant Accounts Officer/ Training

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI

EXAMINATION WING
Circular No. 1 of 2026

No 100 Exam/MCQ/SAS/2025-37/
:Dated 21.01.2026

To

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

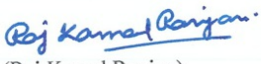
Sub: **Merger of Incentive Examination (IE) Papers, IE-3 and IE-4 into revised IE-3 (Information Technology – Theory & Practical).**

The syllabus of SAS Exam has been revised and is to be implemented w.e.f. Exam-2 of 2025. PC-3, IT (Theory) and PC-4, IT (Practical) papers of existing SAS syllabus, have been merged in a single paper PC-3, IT (Theory and Practical)- (PC-3) in the revised SAS syllabus. In this regard, it is stated that competent authority has decided to merge the existing Incentive Examination IE-3 [IT (Theory)] and IE-4 [IT (Practical)] papers into a single paper to be titled as Incentive Examination IE-3 – Information Technology (Theory & Practical) in alignment with the revised PC-3 syllabus. The revised syllabus of PC-3 is available on CAG's website.

2. Exemption in the revised IE-3 (Information Technology – Theory & Practical) shall be admissible only to those candidates who have already passed both IE-3 and IE-4 papers under the old/existing format.

3. Further, as per para 9.9.10 of the CAG's MSO (Administration) Vol. I, AAOs/Sr. AOs who have passed the erstwhile SOG/SAS Examination with "Computer Systems" paper shall not be required to appear in the revised IE-3 (Information Technology – Theory & Practical) paper.

Yours faithfully,


(Raj Kamal Ranjan)
Director (Exam)

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI

EXAMINATION WING

Circular No. 02 of 2026

No. 101-26/Exam/SASetc./Exam2025

Dated: 21.01.2026

To

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

Sub: Date-sheet revision of SAS/RA/I/CPD Exam-2 of 2025

In continuation of Exam Wing letter No. 612/26-Exam/SAS etc. Exam/2025 dated 19.12.2025, whereby the Date-Sheet and other examination-related instructions were circulated, it is stated that, due to technical and administrative reasons, the shifts of papers scheduled to be held on 29.01.2026 have been revised. Accordingly, the revised Date-Sheet of the SAS/RA/I/CPD Examination-2 of 2025 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	RAE-2, IE-2, PC-11, PC-12	PC-3, IE-3
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
01/02/2025	Sunday	PC-17, PC-18, PC-19, PC-20	PC-1 (03:00 PM to 06:00PM)

Yours faithfully,



(Raj Kamal Ranjan)
Director (Exam)