

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI

EXAMINATION WING

Circular No. 1 of 2026

100

No Exam/MCQ/SAS/2025-37/

Dated 21-01-2026

To

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

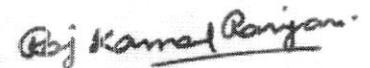
**Sub: Merger of Incentive Examination (IE) Papers, IE-3 and IE-4 into revised IE-3 (Information Technology – Theory & Practical).**

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)

**Fwd: [Cag-all-offices] Circular 1 and 2 of 2026 for Exam Wing**

**AG AE Bihar Patna** <agaebihar@cag.gov.in >

Thu, 22 Jan 2026 4:21:19 PM +0530

To "Abhijit Kumar" <abhijitk.wbl.au@cag.gov.in>

Cc "Omnikar K" <omnikar@cag.gov.in>

**O/o the Principal Accountant General (A&E), Bihar, Patna  
Veerchand Patel Path, R. Block  
Patna-800001**

==== Forwarded message =====

From: Prashant Kumar <saoexam@cag.gov.in>

To: "cag-all-offices" <cag-all-offices@ismgr.nic.in>

Date: Thu, 22 Jan 2026 15:21:04 +0530

Subject: [Cag-all-offices] Circular 1 and 2 of 2026 for Exam Wing

==== Forwarded message =====

Sir/Madam

Please find the attachment on the subject cited above.

*With Regards,*

**Prashant Kumar**

Senior Administrative Officer(Exam)

Office of the C&AG of India

9 Deen Dayal Upadhyaya Marg,

New Delhi-110124,

Phone: 011-23236510

*With Regards,*

**Prashant Kumar**

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