

**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)