

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)-II,
MAHARASHTRA, NAGPUR

No. HRM-II/A&E/TR

Date: - 22/01/2026

Circular No. 19

- Subject-** 1. Merger of Incentive Examination IE-3 and IE-4 papers into revised IE- 3.
2. Revised Date sheet for SAS/RAI/CPD-I,II&III Examination in Examination-2 of 2025

As per Headquarters' Examination Wing Circulars no 01 of 2026 dated 21/01/2026, Competent Authority has decided to merge the existing Incentive Examination papers IE-3 IT (Theory) and IE-4 IT (Practical) into a single paper titled as IE-3 IT (Theory and Practical). This change is being implemented from the ensuing Exam-2 of 2025. (Copy enclosed)

Exemption to this revised IE-3- IT (Theory and Practical) paper shall be admissible to only those candidates who have already passed both IE-3 and IE-4 papers under old syllabus.

Also, as per para 9.9.10 of CAG's MSO (Admn.) vol.I AAOs/Sr. AOs who have already passed erstwhile SOGE/SAS Examination with "computer systems" paper need not have to appear in revised IE-3- IT (Theory and Practical) paper.

Accordingly, date sheet of the above examination has also been revised vide Circular-02 of 2026.

All the candidates appearing in the ensuing Exam-2 of 2025 shall therefore note change in schedule as per revised date sheet enclosed herewith.

Encl: As above

Sd
Sr. Dy. Accountant General (Admin.)

No. HRM-II/ A&E/Exam/ SAS/ TR- 1091

Date: - 22/01/2026
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1. Personal Assistant to Sr. Dy. Accountant General (Admin)
2. Sr.A.O./ L&S section for displaying on the notice board of both the buildings.
3. Sr. A.O./WM-I Section for circulation to DA Cadre
4. Sr. A.O./HRM-I Section.
5. For circulation to all the candidates

18/01/2026
Sr Accounts Officer/HRM-II

22/01/2026
23/01/2026
23/01/2026
23/01/2026

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI

EXAMINATION WING

Circular No. 1 of 2026

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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

(Raj Kamal Ranjan)
Director (Exam)

OFFICE OF THE COMPTROLLER AUDITOR GENERAL OF INDIA
NEW DELHI

EXAMINATION WING

Circular No. 02 of 2026

No. 101-26-Exam/SAS etc. Exam/2025
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 |
| 01/02/2026 | Sunday | PC-17, PC-18, PC-19, PC-20 | PC-1 (03:00 PM to 06:00PM) |

Yours faithfully,



(Raj Kamal Ranjan)
Director (Exam)