

No. X-11004/1/2026-EXAM-CGA/(E-20922)/4179

Govt. of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
(Examination Section)

Mahalekha Niyantak Bhawan
GPO Complex, E-Block, INA, New Delhi.

Dated: 7th July, 2026

To,
The Pr. CCA/CCA/CA
Min./Dept. _____,
New Delhi.

Subject: Limited Departmental Competitive Examination for promotion of Lower Division Clerks to the grade of Accountant – reg.

Sir/Madam,

It is proposed to conduct the Limited Departmental Competitive Examination for promotion of Lower Division Clerks to the grade of Accountant, as per provisions under Rule 5(3) of Central Civil Accounts Service (Accountant Group 'C' post) Recruitment Rules, 2021, **tentatively in October 2026**. The Examination is proposed to be conducted at four Centres, viz, Delhi/Mumbai/Chennai/Kolkata, subject to adequate number of candidates at these centres.

2. Lower Division Clerks belonging to the Central Civil Accounts Service and having rendered not less than three years of service in the grade as on **01.01.2027** are eligible to appear for the examination. No request for relaxation eligibility conditions will be entertained in this office. While determining the eligibility of the candidates the following may be kept in view:

“Ad-hoc service shall not count for the purpose of computing the 03 years of regular service in the grade of LDC in light of DoPT/GoI rules on the subject matter.”

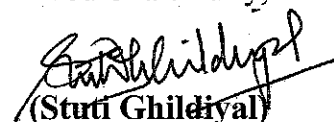
3. It is requested that a consolidated list of eligible candidates, as per para 2 above, approved by Pr. CCA/CCA/CA (IC), may please be forwarded to this office in the enclosed proforma **in hard copy (PDF format)** latest by **31.07.2026**. The approved list should be signed by the ACA/DCA/CA/CCA in-charge of administration. **A soft copy of the list (in Excel format) should also be forwarded on email Id – pariksha-cga@gov.in .**

4. **Hall tickets for this examination shall be issued by O/o CGA.** Pr. CCA/CCA/CA (with independent charge) are requested to forward three copies of hall tickets (Draft specimen enclosed) for each candidate where signature and photographs of the candidates are attested by HOO. **Columns of Index Number and Centre may be left blank which will be allotted by O/o CGA.**

5. The Examination shall comprise of 3 Descriptive type Papers as per Terms & Conditions.
6. The detailed Instructions to Candidates are also enclosed for information and strict compliance.
7. The last date for receipt of the information will be one month from the date of issue of this Notification.

**Encl: 1. Format for Information.
2. Hall Ticket Proforma.
3. Terms & Conditions.
4. Instructions to Candidates.**

Yours faithfully,


(Stuti Ghildiyal)

Deputy Controller General of Accounts

Copy to:

The Senior Accounts Officer (ITD), O/o CGA for uploading on CGA's website.

Proforma

List of candidates for Departmental Competitive Examination for Promotion of LDCs as Accountants under Rule 5(3) of RR, 2021 to be held in 2026

Ministry/Department: _____

<u>S.NO</u>	<u>Name of the Candidate</u>	<u>Qualification</u>	<u>Present Post and Station where working</u>	<u>Date of Birth</u>	<u>Date of Continuous Services In the Grade of LDCs in CCAS.**</u>	<u>Whether SC/ST</u>	<u>Remarks</u>

****Note:** Ad-hoc service shall not count for the purpose of computing the 03 years of regular service in the grade of LDC in light of DoPT/GoI rules on the subject matter

CERTIFICATE

- i. The particulars of above candidate(s) is/are correct and
- ii. I have satisfied myself that the above candidate(s) fulfil the eligibility conditions laid down in extant recruitment rules of the post of Accountant vide Column 11-Promotion:(b) of schedule to the Central Civil Accounts Service (Accountant, Group 'C' post) Recruitment Rules, 2021.

(Signature of ACA/DCA/CA/CCA)

HALL TICKET

Photo of the
candidate duly
attested by Head
of Office

1. This is to certify that Mr./Ms. _____
designation _____ has been authorised by the Controller
General of Accounts to appear in the _____ (name
of examination) *being held at _____
Centre. *He/She has been allotted Index No. _____.
2. Mr./Ms. _____ is working as
_____ under the Pr.CCA /CCA /CA, Ministry/Department of
_____.
3. The specimen signature of Mr./Ms. _____ is
given below, duly attested.
4. Mr./Ms. _____ is in possession of Identity Card
No. _____ issued by _____ which he/she
will produce on demand at the time of taking the examination.

OR

**Mr./Ms. _____ has not been issued any
Identity Card by the office.

** To be filled in by O/o CGA.*

***strike out whichever is not applicable.*

(Name & Full designation with official seal
of the Head of Office and Telephone No.)

Signature of Mr./Ms. _____

Attested by _____

Name & Designation with official seal of the HOO with Telephone No.)

Note: -

1. This Hall Ticket must be signed by the Head of Office in which the candidate is working.
2. The specimen signature of the candidate should be affixed in the presence of the Head of Office who should counter-sign the same on the spot.
3. The Hall Ticket complete in all respects (**except Centre and Index Number**) should be prepared in Triplicate, and sent to Examination Section, O/o CGA. Hall Ticket should bear the photograph of the candidate duly attested by the Head of Office. The Hall Ticket after incorporating Index Number and Centre will be sent to Pr. Accounts Office, and then it will be handed over to the candidate by them.
4. Candidates are strictly prohibited from carrying mobile phone/pagers/other electronic communication devices etc. in the Examination Hall. Possession of such gadgets inside the Examination Hall will render the candidate liable for disciplinary proceedings.
5. **Making any identification mark or writing the roll number at places other than specified place in the answer script during examination is not permitted.**
6. **Do not use different pens/ink while answering questions during examination. Failure to comply with this instruction may render the answer script invalid.**
7. **Question Papers will be available in both Hindi and English, and candidates may choose to answer in either language. However, candidates must start and finish their paper in a single language. Those who do not follow this instruction and answer bilingually – using portions in both Hindi and English – will be disqualified from that particular paper.**

Terms and Conditions of Limited Departmental Competitive Examination :

1 - As per method of recruitment prescribed under Col.10 of schedule to the extant Central Civil Accounts Service (Accountant, Group 'C' post) Recruitment Rules, 2021, the 5% of vacancies in the grade of Accountant are to be filled by promotion on the basis of Limited Departmental Competitive Examination.

Para 1.2 – As per Rule 5(3) of the extant Central Civil Accounts Service (Accountant, Group 'C' post) Recruitment Rules, 2021,

- a. Where promotion is based on departmental competitive examination, each Ministry shall, in accordance with the directive of the Controller General of Accounts, forward to it a list of candidates considered fit to appear in the departmental competitive examination.
- b. The Controller General of Accounts shall conduct the department competitive examination from time to time and prepare a select list of candidates in order of their merit in the examination.
- c. The number of candidates in the select list shall be restricted to the total number of vacancies available under the departmental competitive examination quota otherwise ordered by the Controller General of Accounts.
- d. The Controller General of Accounts shall allocate candidates from the select list to the Ministries.

Para 1.3 – The eligibility of LDCs for promotion as Accountant is prescribed in extant recruitment rules of the post of Accountant vide Column 11-Promotion:(b) of schedule to the Central Civil Accounts Service (Accountant, Group 'C' post) Recruitment Rules, 2021 is as under:-

In the manner specified in item (iii) column (10) shall be made from Lower Division Clerks belonging to the service with three years of regular service in the grade and who qualify in the departmental confirmatory examination conducted by the Controller General of Accounts, as per procedure laid down under sub-rule (3) of rule 5.

Para 1.4 – Accordingly, a list of candidates considered fit to appear in the Limited Department Competitive Examination to be conducted by the CGA, shall be invited from O/o Pr.CCAs/CCAs.CAs in Ministries/Departments by the Examination Section.

2 The Examination will be conducted at the available Centres i.e. Delhi, Mumbai, Chennai and Kolkata Centres.

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(Centres at Mumbai, Kolkata and Chennai subject to adequate number of candidates at these centres).

3. The crucial date for determining eligibility of candidates for appearing in the examination shall be the date of 1st of Month in which the Limited Departmental

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Arawat

Competitive Examination for LDCs is held, however, the promotion of passed candidates shall be subject to fulfilling the eligibility conditions prescribed in the extant Central Civil Accounts Service (Accountant, Group 'C' post) Recruitment Rules, 2021

4. The Examination will Consists of 3 Papers: Paper 1 Arithmetic: 50 Marks: Time 75 Minutes. Paper 2 General English/Hindi : 50 Marks Time 75 Minutes. Paper 3 Government Accounts 100 Marks 120 Minutes. (All the Paper will be without books). Total Marks for the examination will be 200 Marks.

5. The Minimum Qualifying marks fixed for each Paper will be 40% for General Category and 35% marks for SC/ST Category candidates.

6. The criteria for fixing interse rank is as under:

- i. The rank of the candidate will be fixed on the basis of total marks secured by him/her out of total of 200 marks.
- ii. In case of two or more candidates securing same total marks then the rank of the candidates will be fixed as under:
 - a. Since this examination consists of three papers out of which the Paper on Government Accounts carries more marks than the other Papers and which is more relevant to the functions of an Accountant, the candidate who secures higher marks in this paper may be ranked higher than those who secure lesser marks in this paper.
 - b. If the tie is still not broken, the date of appointment in the grade of LDC on regular basis may be taken to break the tie, the one who joined earlier being ranked senior to the one who joined later.



ADDITIONAL INSTRUCTIONS TO CANDIDATES

1. Candidates should NOT write their names/roll number/identity at any place in the answer sheet, except filling up their roll numbers on the Fly leaf which is affixed on top of the Front sheet. (The front sheet space for signature of Examiner/ Invigilator is NOT to be filled by Candidates).
2. Candidates need to ensure while answering Questions on such matters as letter writing, preparing O.M. etc, that the name of addressee and addressor are mentioned as given in the Question itself. In case the name is not mentioned in question, only XYZ in place of name is to be used. In no case the candidates should write his/her real name.
3. Question Papers will be available in both Hindi and English, and candidates may choose to answer in either language. However, candidates must start and finish their paper in a single language. Those who do not follow this instruction and answer bilingually – using portions in both Hindi and English will be disqualified from that particular paper.