No. X-11/1/2026-EXAM-CGA/(20009)/4444
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
(Examination Section)

Mahalekha Niyantrak Bhawan
GPO Complex, E-Block,
INA, New Delhi

Dated: 29th October, 2026

OFFICE MEMORANDUM

Subject: Regulation and Syllabus of Limited Departmental Competitive Examination (LDCE) for promotion of Accountant as Sr. Accountant.

Reference is invited to the provisions contained in Col. 10 of Schedule to the Central Civil Accounts Service (Sr. Accountant Group 'B' Non-Gazetted post) Recruitment Rules, 2025 vide which the 50% of vacancies in the grade of Senior Accountant are to be filled by promotion from eligible Accountants of Central Civil Accounts Service on the basis of Limited Departmental Competitive Examination.

In accordance with ibid RRs, the regulation and syllabus of Limited Departmental Competitive Examination (LDCE) computer-based test for promotion of Accountant as Sr. Accountant to be effective henceforth and are annexed herewith at Annexure I & II for information of all concerned.

The Regulation and Syllabus are also available on the website of CGA under 'Examination' tab.

This issues with the approval of the Competent Authority.

(Stuti Ghildiyal)
Dy. Controller General of Accounts (Exam)

To:

1. All Pr.CCAs/CCAs/CAs with independent Charge.
2. All Accountants of CCAS cadre.
3. Sr. AO (GIFMIS) for uploading on the website and Examination tab.

Annexure-I

REGULATIONS FOR LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION COMPUTER BASED TEST [LDCE (CBT)] FOR PROMOTION OF ACCOUNTANT TO THE POST OF SENIOR ACCOUNTANT

1. **TITLE:**
These regulations are called 'Limited Departmental Competitive Examination Computer Based Test [LDCE (CBT)] for promotion of Accountant to the post of Senior Accountant and will be effective from the year 2026.

2. **PURPOSE:**
As per method of recruitment prescribed under Col.10 of schedule to the extant Central Civil Accounts Service (Senior Accountant Group 'B' Non-Gazetted post) Recruitment Rules, 2025, the 50% of vacancies in the grade of Senior Accountant are to be filled by promotion on the basis of Limited Departmental Competitive Examination. Accordingly, eligible departmental candidates in the grade of Accountant are to be considered for promotion as Senior Accountants in the Central Civil Accounts Service (CCAS) in accordance with the extant Recruitment Rules, 2025.

3. **ELIGIBILITY:**
3.1 In the manner specified under item (ii) in Column (10) of the Recruitment Rules, 2025, Accountants belonging to the Central Civil Accounts Service (CCAS) who have (1) three years of regular and continuous service in the grade of Accountant, (2) Cleared probation period/ confirmation; and (3) Passed Departmental Confirmatory Examination for Accountants.

3.2 The crucial date for determining eligibility of candidates for appearing in the examination shall 1st January of the year in which the vacancy arises.

3.3 There will be no upper age limit for appearing in the LDCE (CBT).

4. **PLAN OF EXAMINATION:**
The LDCE (CBT) will comprise of two papers of 100 marks each. The question in both the papers will be objective ***Multiple-Choice Question (MCQ)/Reading Comprehension Questions (RCQ).*** **There will be no negative marking**. The names of the papers, the detailed syllabi and suggested Reading Material for each of the Papers is given in Annexure-I. The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned Departments/agencies from time to time.

5. **NUMBER OF ATTEMPTS**
There will be no limits to the number of attempts in this examination.

6. **LIST OF CANDIDATES:**

6.1 Subject to the instructions contained in these regulations, the candidates eligible and willing to appear in the LDCE (CBT) will have to register themselves in the registration

portal for the LDCE (CBT) which shall be approved by the respective Pr. CCA/CCA/CA (with Independent Charge) concerned and then sent to the Office of Controller General of Accounts in the manner prescribed by the CGA from time to time. The Pr. CCAs/CCAs/CAs (with Independent Charge) should ensure that the particulars furnished in respect of the candidates are correct.

6.2 Registration of Candidates and approval of Applications by Pr. CCA/CCA/CA (IC) for LDCE (CBT) shall be online.

7. RELAXATION IN THE CONDITIONS OF ELIGIBILITY:

All the conditions of eligibility of the candidates to appear in the LDCE (CBT) are laid down in Para 3 above. The Pr. CCAs/CCAs/Cas (IC) who scrutinize the eligibility conditions with reference to the Regulations laid down in Para 3 above must ensure that all candidates recommended by them satisfy all the above conditions of eligibility. **The eligibility conditions cannot be relaxed under any circumstances.**

8. WITHDRAWAL FROM EXAMINATION:

A Candidate who has applied to appear in the Examination will be allowed to withdraw from the examination provided the request for such withdrawal is made in the Registration Portal by the date mentioned in the Notification.

9. RESULT:

9.1 In order to qualify the LDCE (CBT), a candidate should secure a minimum of 50% marks (General Category) and 45% marks [SC/ST/PWD (with more than 40% permanent disability)] in both the papers.

9.2 The candidates, who secure qualifying marks in both the papers shall be arranged in the order of merit and shall be restricted to the total number of vacancies.

9.3 Criteria for fixing inter-se ranks:

(i) The rank of the candidate will be fixed on the basis of total marks secured out of 200 marks.

(ii) In case two or more candidates secure the same marks, the rank of the candidates will be determined as under:

a) The candidate who secures higher marks in Paper-II (Public Finance Management & Government Accounts) will be ranked higher.

b) In case two or more candidates still secure the same marks, then the ranks of the candidates will be decided according to the Date of Birth wherein the older candidate will be ranked higher.

10. LANGUAGE:

Question papers of both the papers will be bilingual, i.e., both in Hindi and English.

11. RESPONSIBILITY FOR SUPPLY OF BOOKS/PUBLICATIONS REQUIRED FOR PREPARATION FOR THE CBT:

Candidates are expected to make their own arrangements for their requirement of supply of study material, prescribed books and suggested readings to prepare for the LDCE (CBT). Candidates may also make use of the material available on the website of CGA office and other organizations as mentioned in the detailed syllabi notified.

No Books will be allowed in the Examination Hall.

12. RE-EVALUATION:

Evaluation of answers will be done through software programme. There will be no manual intervention. Results will be computed from the evaluation-based parameter to be prescribed by the O/o CGA. **Grant of grace marks is not permissible. Requests for re-evaluation will not be considered.**

13. EXAMINATION CENTRES:

The examination will be conducted at such locations and on such dates as may be decided by the Controller General of Accounts. Number of Exam centres and allocation of centres to respective candidate will be done by O/o CGA. The decision of Controller General of Accounts will be final in this regard.

Candidates stationed at places other than the centre of examination will be entitled to travelling allowance as on tour, but without any allowance for halts in the journey, subject to the provisions of S.R. 132, for journeys between their Headquarters and the nearest centre of examination.

14. ADOPTION OF UNFAIR MEANS/MISCONDUCT IN THE EXAMINATION:

The Controller General of Accounts shall have the authority to cancel the candidature of those candidates who are found guilty of misconduct at any stage of the examination. Such candidates shall be debarred from appearing in the LDCE (CBT) again. Disciplinary action may also be initiated against such candidates. The word 'misconduct' shall be interpreted broadly as any act of omission or commission which affects the fair conduct of exam and/or results into undue benefit to anyone. Canvassing in any manner will also be viewed as misconduct.

15. GENERAL:

15.1 All Pr.CCAs/CCAs/CAs shall strictly adhere to the prescribed Regulations and Schedule that may be prescribed for activities connected with the CBT.

15.2 Where circumstances cause any difficulty conducting the exam as per notification issued under these Regulations or cause hardship to any specified class/group of persons, the Controller General of Accounts, for reasons to be recorded in writing, shall relax any of the provisions of these regulations in respect of such specified class/group of persons.

15.3 In all matters relating to the LDCE (CBT), the decision of the Controller General of Accounts shall be final.

Annexure-II

Paper-1: Service Rule and Office procedure

Duration: 2 Hours Maximum Marks: 100

SECTION WISE SYLLABUS CONTENT:

Section I: Service Rule (weightage: 80%)

1. FRSR Part-I - Chapter II (Definitions), Chapter III (General conditions of service) and Chapter IV(Pay)
2. FRSR Part-II- CCS TA Rules
3. FRSR Part-III- CCS (Leave) Rules
4. Central Civil Services (Pension) Rules [Chapters III, IV, V, VI, VII & VIII]
5. New Pension Scheme (NPS) – Part I, Part II (Chapter 1-7), Part III, Part IV (Chapter 1-4), Part V (Chapter 1-7)
6. Unified Pension Scheme (UPS)
7. Leave Travel Concession Rule

Section II: Office Procedure (weightage:20%)

1. Swamy's Manual on Office Procedure
   a. Chapter 2 - Organisational Structure of the Government of India
   b. Chapter 7 - Guidelines on Noting
   c. Chapter 8 – Communication – Forms, Channels and Procedure
   a. Chapter 9 - Guidelines on Drafting of Communications

Suggested Readings:

1. FRSR Part I – General Rules
2. Swamy's FR & SR Part II – TA Rules
3. Swamy's FR & SR Part III – Leave Rules
4. Swamy's pension Compilation (Latest Edition)
5. Swamy's New Pension Scheme (Latest Edition)
6. Gazette Notification dated 24.01.2025 & 02.09.2025 on Unified Pension Scheme and related notifications & orders of Department of Expenditure
7. Swamy's Leave Travel Concession Rules
8. Swamy's Manual on Office Procedure

Paper-2: Public Finance management and Government Accounts

Duration: 2 Hours Maximum Marks: 100

SECTION WISE SYLLABUS CONTENT:

Section I: Government Accounts (weightage: 80%)

1. Civil Accounts Manual (Chapters 1,2,5,11 & 12)
   a. Chapter 1 – Broad features of the Departmentalised Accounting System
   b. Chapter 2 – Pre-check payment procedure in the Central Civil Accounts Offices
   c. Chapter 5 – Compilation, Consolidation of accounts, preparation of Ledger and Summary of balances
   d. Chapter 11 – Appropriation Accounts
   e. Chapter 12 – Finance Accounts
2. Central Government Account (Receipts & Payments Rules) (Chapters 1, 2 & 3 of Part- II)

   a. Chapter 1 – Receipts of Government Revenues
   b. Chapter 2 – Withdrawal from the Government Account
   c. Chapter 3 – Modes of Payment, Banking Arrangement and Acknowledgement

3. General Financial Rule, 2017 (Chapters 3,4,5 & 6)

   a. Chapter 3 – Budget formulation and implementation
   b. Chapter 4 – Government Accounts
   c. Chapter 5 – Works
   c. Chapter 6 – Procurement of goods and services, Procurement of Goods

Section II: Module on PFMS (weightage:20%)

1. **Pre-Check Module of PFMS**
2. **Penson Module of PFMS**
3. CNA (Central Nodal Agency)
4. TSA (Treasury Single Account) Module
5. TSA Hybrid Module
6. SNA (Single Nodal Agency) Module
7. SNA SPARSH
8. REAT (Receipt, Expenditure, Advance, and Transfer) Module

Suggested Readings:

1. Civil Accounts manual (Revised Fourth Edition 2024)
2. Swamy's Receipts & Payments Rules
3. Swamy's General Financial Rules, 2017 incorporating Compendium of Rules on Advances
4. Study Material on PFMS Module available on CGA's website.