# F.No. x-11002/2/2025-EXAM-CGA/E-19401/ 3856 GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF EXPENDITURE CONTROLLER GENERAL OF ACCOUNTS MAHALEKHA NIYANTRAK BHAWAN E-BLOCK, GPO COMPLEX, INA NEW DELHI-110023

Dated: 17 October, 2025

To,

The Pr. CCA/CCA/CA (I/C),
Min./Dept.
New Delhi.

Sub: Notification for Departmental Confirmatory Examination for Accountants, January, 2026 - reg.

Sir/Madam,

The Departmental Confirmatory Examination for Accountants is proposed to be held in the first fortnight of January, 2026 at UPSC, New Delhi and Regional Training Centres of INGAF at Mumbai, Chennai & Kolkata.

- 2. Accordingly, the list of candidates who fulfil the eligibility conditions mentioned below may please be forwarded to this office in the enclosed proforma so as to reach this office <u>latest</u> <u>by 14.11.2025</u>. The information is to be sent to CGA Office in Hard and Soft copy. The list of candidates should be forwarded both in:
  - i. Excel format and
  - ii. PDF format

The information may be mailed at pariksha-cga@gov.in.

- 3. Eligibility to appear in the Exam is as follows:
  - a. All directly recruited Accountants who have rendered or will be rendering not less than 6 months of regular service as on 01.01.2026 and not more than 3 years of service on the said date. However, deficiency up to a maximum of one month in the minimum service of 6 months may be condoned by the Appointing Authority at its discretion. While forwarding such cases, the fact that the appointing authority has condoned the deficiency in service, may please be mentioned in the "remarks" column of the list of candidates.
  - b. A Lower Division Clerk promoted as Accountant must take the examination provided it commences at least 90 days after his/her promotion. If the examination is held within

90 days of his/her promotion he/she shall have an option not to take it and instead take the subsequent Examination held immediately thereafter.

- 4. Maximum number of chances admissible to clear this examination is six. Therefore, the names of those candidates who have already availed six chances (Chance availed in December 2019 may be excluded) need not be forwarded.
- 5. A consolidated list of candidates may be forwarded by the Pr. Accounts Office, duly signed by Head of Department i.e. Pr. CCA/CCA/CA (with independent charge). The list of candidates forwarded by any other officer will not be accepted. Date of birth and date of appointment as Accountant may be indicated in DD/MM/YYYY format in the list of candidates.
- 6. Pr. CCA/CCA/CA (with independent charge) are requested to adhere to the deadline, i.e. 14.11.2025 for the submission of the list of candidates to this office. This office will not be accepting any nominations after due date.
- 7. 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.
- 8. The Departmental Confirmatory Examination shall comprise of 2 descriptive type papers.
- 9. The detailed Terms & Conditions, and Instructions to Candidates are enclosed for reference.

Encl: 1. Format for Information.

- 2. Hall Ticket Proforma.
- 3. Terms & Conditions.

4. Instructions to Candidates.

Yours faithfully,

(Ajay Sachdey)

Assistant Controller of Accounts (Exam)

Photo of the candidate duly attested by Head of Office

### HALL TICKET

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
	under the Pr.CCA /CCA /CA, Ministry/Department of
	CM DA
3.	The specimen signature of Mr./Msis
	given below, duly attested.
1	Mr./Ms. is in possession of Identity Card
4.	Mr./Ms is in possession of Identity Card No is in possession of Identity Card will produce on demand at the time of taking the examination.
	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.	
2	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
т,	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.

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TERMS AND CONDITIONS FOR DEPARTMENTAL CONFIRMATORY EXDAMINATION FOR CONFIRMATION IN POST OF ACCOUNTANT CONDUCTED BY CONTROLLER GENERAL OF ACCOUNTS.

 A person appointed to the grade of Accountant shall be required to pass a Departmental Confirmatory Examination ( hereafter referred to as Examination) in order to render him eligible for confirmation in the grade of Accountant unless he has already passed a similar examination conducted in the Audit and Accounts Department.

2. The Examination will normally be held in the months of June-July and December-January every

vear.

3. A direct Recruit who has rendered at least 6 months of continuous service as on the 1<sup>st</sup> Date of the Month in which the Examination is held will be eligible to appear in the examination. However deficiency in this length of service up to a maximum of 1 month may be condoned by the appointing authority at its discretion.

4. A Lower Division Clerk promoted as Accountant must take the examination provided it commences at least 90 days after his/her promotion. If the examination is held within 90 days of his/her promotion he/she shall have an option not to take it and instead, take the subsequent

examination held immediately thereafter.

- 5. A direct recruit to the grade of Accountant as well as Lower Division Clerk promoted as Accountant will normally be allowed 6 chances in all, in consecutive examination, to pass the examination. If Direct Recruit or Promotee fails, for whatever reasons to appear at any of these consecutive examinations, he/she will be considered to have lost that chance and that chance will count against the number of six chances admissible. The Controller General of Accounts may however grant additional chances to a Direct Recruit and to a Promotee provided that the total period of propation of the concern officials up to the date of declaration of results of the Examination which he/she successfully negotiates, does not exceed that maximum period of probation prescribed in sub rule 3 of Rule 7.
- 6. The Examination shall consists of the following papers namely:-

Paper I : Précis and Draft and Grammar.

Duration: 3 Hours.

Marks Total: 100 (Précis and Draft 60 Grammar 40).

\*Examiner may deduct up to 5 marks for bad handwriting.

The question will be framed to test the candidates ability to write grammatically correct English/Hindi used in daily official work. The candidate will be required to correct errors, fill in the blanks in given sentences and to frame sentences to illustrate the use of given words, phrases etc.

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Paper II Accounting Procedure.
Duration 3 Hours.
Marks 100.

## Syllabus:

Civil Accounts Manual issued by the Ministry of Finance, Department of Expenditure, Controller General of Accounts.

### Notes:

- 1. For the sake of uniformity the papers for the examination will be set by the Controller General of Accounts organization.
- 2. Paper I will be set both in Hindi and English and candidates will have option to answer in either language.
- 3. For answering question on Paper II, Books will be allowed for reference by the candidates.
- 4. The Question will be set to test the candidates general knowledge of the Principles and Procedures for Departmental Accounting.
- 5. The candidates will be declared to have passed if they obtain 40% marks in each of the two papers. The candidates who fail in the examination but obtain in any 1 of the papers atleast 50% marks will be exempted for appearing again in that Paper at the next examination.

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# INSTRUCTIONS TO CANDIDATES

S.NO	INSTRUCTIONS
1.	The schedule of examination and the exact address of the Examination Venue at which a candidate is
	to appear, will be communicated by his Principal Chief Controller/Chief Controller/Controller of
	Accounts. The same will also be displayed on the website of Controller General of Accounts.
2.	The schedule of the Examination will be final and will not be postponed under any circumstances
	whatsoever.
3.	Office of Controller General of Accounts will issue Letter of Authority to the Candidate. The Letter of
	Authority will contain, inter alia, the specimen signatures of the candidate duly attested by the Head of
	his office. This is an important document. The candidate must preserve this document carefully for
	production at the time of appearing for the Examination. Failure to produce this letter at the time of
	each paper of the Examination may result in the candidate being debarred by the Presiding Officer
	from appearing in that paper.
4.	In addition to the Letter of Authority the candidate may also be required to produce his Identity Card
	(such cards are normally issued by the office where the candidate is working) by the Presiding Officer.
•	The candidate should, therefore, keep his Identity Card also available for production if and when
	required by the Presiding Officer.
5.	Candidates will be allowed to enter the Examination Hall half an hour before the scheduled time of
	commencement of examination.
6.	No candidate will be allowed to enter the Examination Hall half an hour after the commencement of
	examination.
7.	No candidate will be allowed to leave the Examination Hall before the expiry of one half of the time
	allotted for the examination.
8.	The Presiding Officer or Officers authorized by him have been required to inspect the Civil Accounts
	Manual permitted to the candidates for being used at the examination to ensure that they do not
	contain any forbidden matter. Notes of the nature of the solutions to the questions will not be
	permitted.  The candidates would use their own book in the Examination, wherever use of books is allowed and
9.	
40	will not be permitted to borrow it from other candidates.  The candidate would write the number of the question in the margin and the answers and solutions
10.	should be written in full against these. He/she should write on both sides of each sheet of the answer
	book commencing from Page No.1. Blank pages/spaces in the Answer Books should be struck off by
	drawing lines across the blank page/space.
<u>11.</u>	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)
<u>12.</u>	Candidates should indicate in the Table given on the front cover page of the Main Answer Book the
	page number of the answer books (main/additiona) where answer to each question or part thereof is
	written.
<u>13.</u>	Candidates are not allowed to use different pens/ink while answering questions in any one Paper.
	Failure to comply with this instruction may render the answer scripts invalid. Candidates are advised
	to bring extra pens of the same kind to avoid use of pens/ink of different kinds,
14.	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 pseudo name or XYZ in place of name is to be used
	In no case the candidates should write his/her real name.

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15.	Rough work should be done on a separate page of the Answer Book. Any page on which rough work or detailed calculations are done should be marked as 'rough'. No other paper should be used for rough work.
16.	Candidates are prohibited from writing in the answer books any type of appeal or request. Serious view will be taken if any candidate records any such appeals or requests.
<u>17</u>	No candidate will be permitted to take away any answer book from the Examination Hall. No page of the answer books should be removed by the candidates on any account. The candidate will also not be allowed to take any copy of the question paper out of the Examination Hall until all the answer books have been collected.
18	After completion the candidate should securely tie all the answer books/additional answer books/additional answer books, which he has used for answering the paper.
19	Candidates found taking recourse to any unfair means in the Examination Hall shall render themselves liable to expulsion at the discretion of the Presiding Officer and also may be debarred from taking rest of the examination.
20	If any attempt is made by the candidate to indicate his identity or index no. or name in the answer sheet, it will result in debarment for up to five years with disciplinary action. Only one appeal against such debarment can be made to the CGA. The word 'misconduct' shall be interpreted broadly as any act of commission or omission 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.
21	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 no case the candidates should write his/her real name.
22	Candidates will not be allowed use of any kind of electronic gadgets like mobile phone, calculator, tablet, pager, blue tooth or any other electronic device.
23	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.

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