

**F. X-11004/1/2023-EXAM-CGA/(12002)/2572**  
**Government of India**  
**Ministry of Finance**  
**Department of Expenditure**  
**Office of Controller General of Accounts**  
**(Examination Section)**

Dated: 13<sup>th</sup> October, 2023

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

**Subject: - Limited Departmental Competitive Examination for promotion of Lower Division Clerks as Accountants (2024) – reg.**

Sir/Madam,

Reference is invited to this office OM of even number 2332 dated 13.04.2023, 2475 dated 24.07.2023 and 2529 dated 01.09.2023 on subject cited above.

2. In this connection, it is informed that the Limited Departmental Competitive Examination is rescheduled to be held in first week of January, 2024, tentatively. Accordingly, as per Para 3 of Terms & Condition for LDCE exam, the cut off date for ascertaining the eligibility of candidates shall be 01.01.2024.

3. In view of above, **all LDCs who becoming eligible as on 01.01.2024** shall submit the applications. Accordingly, the revised consolidated list of candidates may be forwarded to this office **latest by 13.11.2023** (including original list of applicants and fresh eligible candidates). The **Information is to be sent to CGA Office in Soft copy only**, the list of candidates should be both in:

- i. **Excel** format  
and
- ii. **PDF** format

The information may be mailed at [pariksha-cga@gov.in](mailto:pariksha-cga@gov.in).

4. All other provisions and conditions stated in the OM of even number 2332 dated 13.04.2023 remains the same.

5. The above information may be brought to the notice of all concerned.
6. Date of Examination will be informed in due course.

This issues with the approval of Competent Authority.

Yours faithfully

*Amit*

**(Amit Malhan)**

**Deputy Controller General of Accounts (Exam)**

Copy to:

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

Proforma

**List of candidates for Departmental Competitive Examination for Promotion of LDCs as Accountants under Rule 5(3) to be held in 2023**

Ministry/Department: \_\_\_\_\_

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

**\*\*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)

## **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.

(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 1<sup>st</sup> of Month in which the Limited Departmental

*Abhishek*

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.

*A. Prasad*