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No. AN/SAS/16501/GC-AUD/2025/PROG

Dated: 21.11.2025

To

All PCsDA including Principal IFAs
All Controllers of Defence Accounts including IFAs & RTCs

Subject: **Holding Examination for promotion of Graduate Clerks to the grade of Auditor.**

It has been decided by the Competent Authority to conduct the examination for promotion of Graduate Clerks to the grade of Auditor amongst Graduate Clerks-cum-Typists having a **minimum of 3 years as on 01.04.2026 in the grade for consideration of promotion to the grade of Auditors against 10% quota prescribed in the Recruitment Rules** as per schedule given below:-

Date/Day	Time	Details of Test	Section wise break up of Marks	Max. Marks	Total aggregate marks to be obtained by candidates for being declared as pass	
					GEN	SC/ST/PwBD
08.04.2026 (Wednesday)	10.00 to 13.00 Hrs.	A composite paper of 3 hrs. duration consisting of Section 'A' Code, Manuals and Elementary Knowledge of Computers – Objective and Short descriptive type Questions (Without Books)	100	150 (The marks of both Sections put together)	60	55
		Section 'B' Comprehension and writing ability in English/ Hindi	50			

Note: The promotion of successful candidates will be released as per provisions of Recruitment Rules for the post of Auditor subject to availability of vacancies and fulfillment of other laid down conditions as per extant orders.

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2. Syllabus/Module

The pattern of questions of the **Section – ‘A’** - (Codes and Manuals including Elementary knowledge of Computers) would be on the multiple choice pattern for 70 Marks as well as short descriptive type questions carrying 30 marks e.g. LPC, Pt. I O. O., Pt. II O. O., MACP, etc. The questions will be printed bilingually i.e. in Hindi and English. The prescribed books (latest publication)/syllabus for **Section – ‘A’** (Codes, Manuals and Elementary knowledge of Computers) are as under:

1. Defence Accounts Code
2. Defence Audit Code
3. OM Part-I
4. OM Part-II
5. Appendix ‘A’ to DSE
6. Elementary knowledge of Computers (Syllabus enclosed as **Annexure – ‘C’**)

2.1 As regard **Section – ‘B’** - (Comprehension & Writing ability of **English/ Hindi**), the paper will contain one question of essay writing & one question of letter drafting on selected topics. In addition, three questions to test the candidate’s understanding and knowledge of language (**English/ Hindi**), vocabulary, simple grammar, synonyms etc. will also be set

2.2 Candidates have option to answer the question paper either in English or in Hindi (in Devanagari Script). However, the question paper will be bilingual.

Note:

- (i) Option to answer the paper either in English or in Hindi (in Devanagari Script) must be indicated in **Column-15** of the enclosed proforma; otherwise, it would be presumed that they would answer the paper in English.
- (ii) The option once exercised will be final and no request for change of option will ordinarily be entertained.
- (iii) Zero marks will be awarded for answer written in a language other than the one opted and mentioned in the application by the candidates. Further, if answers are written partly in one language and partly in another language, such answer script will **not** be evaluated and such candidate will be awarded **ZERO marks**.

3. In pursuance of the guidelines notified vide Ministry of Social Justice and Empowerment, Deptt. Of Empowerment of Persons with Disabilities (Divyangjan), New Delhi F No. 34-02/2015-DD.III dated 29.08.2018 for conducting written examination for persons with Benchmark Disabilities circulated vide HQrs Office letter no. AN/VIII/8200/2/PH/Annual dated 19.03.2019 specific facilities (scribe/compensation time etc.) prescribed are to be provided to such candidates. The persons with benchmark disability has to submit application duly recommended by PCDA/CDA along with requisite medical certificate for consideration of request by the Competent Authority. Further, reference is also invited to Ministry of Social Justice and Empowerment, Deptt. Of Disability Affairs,

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New Delhi F. No. 29-6/2019-DD.III dated 10.08.2022 for conducting written examination for persons with Benchmark Disabilities circulated vide HQrs Office letter no. AN/VIII/8200/2/PH/Annual dated 25.11.2022, in case a person with benchmark disability or specified disabilities covered under the definition of Section 2(s) of the RPWD Act, 2016 but not covered under the definition of 2(r) of the said Act. i.e. person having less than 40% disability having difficulty in writing and is desirous of facility of scribe/compensation time etc., the same may be mentioned in the application at prescribed column and requisite medical certificate as specified in the OMs uploaded for consideration of request by the Competent Authority. In absence of proper medical certificate no facility will be provided to such candidates.

4. As per instructions contained in Government of India, Department of Personnel and Administrative Reforms O.M.No. F. 36021/10/76-Estt(SCT) dated 21.01.1977 which was dispensed with in consonance with the DOP&T OM No. 36012/23/96-Estt(Res.) dated 22.07.1997 and subsequently re-introduced vide DOPT OM No. 36012/23/96- Estt.(Res) Vol. II dated 03.10.2000 regarding relaxation of standards in the case of Schedule Caste/Schedule Tribe candidates in qualifying examination, it has been decided by the CGDA to lower/relax the qualifying standards for SC/ST candidates appearing in the Departmental Examination for Promotion of Graduate Clerk to Auditor grade to be held in **April, 2026** upto maximum of 5 Marks in aggregate i.e. the qualifying marks of SC/ST candidates would be 55 marks as against 60 Marks for General category candidates. Further, it has also been decided by the CGDA to extend similar relaxation in the qualifying standards for PwBD candidates at par with SC/ST candidates i.e. the qualifying marks of PwBD candidates would be 55 marks in terms of Para 8 of DOPT OM No. 36012/1/2020- Estt.(Res-II) Dated 17.05.2022. **This may be brought to the notice of all SC/ST/ PwBD candidates.**

4.1 The list of SC/ST/PwBD candidates may please be prepared independently after verifying the service-books of all the candidates and not on the basis of information furnished by the candidates concerned. It may also be certified as, "The list furnished to CGDA office has been prepared with reference to the information recorded in the service-book of the candidates concerned". Candidates who belong to reserved community may be asked to furnish a declaration and such declaration may be kept on record. A specimen of the declaration required to be furnished is enclosed as **Annexure-'B'**. It may also be ensured that necessary verification of disability certificate of PwBD candidates has been carried out by the Board of Officers before finalizing the list.

4.2 Further, in terms of HQrs Office Circular No. AN/II/2151/PC-1089(N) dated 11.01.2012 regarding verification of caste certificate of SC/ST & OBC candidates at the time of initial appointment/promotion, it is requested that necessary undertaking as stipulated therein, in consonance with DoP&T OM No. 36011/3/2005-Estt(Res), dated 09.09.2005 may also be invariably obtained from SC/ST candidates besides aforesaid declaration and kept on record.

4.3 The candidature of the applicants whether borne on your effective strength or on proforma strength may please be screened by a **Board of Officers comprising one IDAS Officer and one SAO**. The eligibility criteria viz. possession of graduation degree should be independently verified with reference to the entries

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in the Service Books. The board proceedings duly approved by the Jt. CDA/Controller incorporating the following Certificate should be forwarded to this Headquarters together with the list of candidates.

"Certified that the possession of a degree from recognized University has been verified from the Service Books of the candidates"

4.4 Names of the intending candidates who fulfill the prescribed criteria and recommended by the Board of Officers may be forwarded in the enclosed proforma as **Annexure-'A'**.

4.5 The examination will be held only in the Main Offices of the PCsDA/CsDA concerned depending upon the number of candidates. In respect of outstation candidates, the Main Office of the Principal Controllers/ Controllers situated nearest to their duty station will be the centre of the examination. The station where more than one Main Office is functioning, the examination will be held in either one of the Main Office depending upon the number of candidates appearing from each such office. The centre of the examination against each candidate will be intimated to all concerned at the time of allotment of Roll Numbers.

4.6. The list of candidates may be prepared centre-wise strictly according to the proforma enclosed and dispatched by name to Shri Sandeep Lakhanpal, Sr. ACGDA (SAS), Office of the CGDA, CENTRAD Building, Brar Square, Delhi Cantt-110010 **latest by 31.12.2025**. Principal Controllers/Controllers are requested to ensure the above date of submission of list of candidates by the scheduled date. Nil reports are also required.

5. The names of the approved candidates will be notified by Hqrs. office after receiving of candidature from all CsDA/PCsDA. The candidates may, however, be advised that they may start preparing for the above examination well in advance who wants to apply for admission.

6. No hard copy will be forwarded separately.


21.12.2025
(Sandeep Lakhanpal)
Sr. ACGDA (SAS)

Copy to:

1. AN-IV Section (Local) - For similar action as stated above.
2. AN-XI Section (Local) - For information w.r.t. their U.O. No. AN/XI/11154/Exam/2025 dated 06.11.2025.
3. AN-VIII Section (Local) - For kind information.
4. IT & S Section(Local) - For uploading the circular on the CGDA website/WAN.


(Sandeep Lakhanpal)
Sr. ACGDA (SAS)

PROFORMA**DEPARTMENTAL EXAMINATION FOR PROMOTION OF GRADUATE CLERK TO AUDITOR GRADE**

RECOMMENDATION OF PCsDA/CsDA WITH FULL SERVICE PARTICULARS OF INTENDING CANDIDATES															
Sl. No.	Name of the candidates	Account No.	Grade	Sex	Date of Birth	Date of Appointment	Date of Promotion, if any	Educational Qualification	Service in the Grade as on 01.04.2026 (in years)	Whether SC/ ST/ GEN.	Whether Physically Handicapped	Station and Office where serving	Nearest centre to the candidate duty point	Language option Hindi / English	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Certified that:

1. Service Particulars have been verified from the Service Books and found correct.
2. No disciplinary/vigilance case is pending or being contemplated against the individual.

Name and Signature of the Board Member (1)

Name and Signature of the Board Member (2)

**Recommendations and Acceptance of JCDA/CDA
Name and Signature**

CERTIFICATE FOR SC/ST

I.....hereby declare that I belong
tocommunity which has been
included in the list of Scheduled Caste/Scheduled Tribe (as the case
may be) of Central Government.

Signature :

Name :

Designation:

Account No.:

(To be filled by the Main Office of PCDA/CDA concerned)

The above declaration of candidate has been verified as per the
information recorded in the Service Book of the individual and found
correct.

Dated: . .2025

Signature and Name

**Sr. Accounts Officer(AN)
Office of the PCDA/CDA**

Syllabus on Elementary Knowledge of Computers for Graduate Clerk to Auditor Grade Examination

WINDOWS

- An Overview of Different Versions of Windows
- Starting Computer
- Anatomy of a Window
- The WINDOWS Environment
- Manipulating Windows in Windows
- Closing Window with the Control Menu
- Moving a Window
- Sizing a Window
- Determining the Active Window
- Selecting the Active Window
- My Computer: Orientation
- Opening and Cycling Between Programs
- Documents on your Desktop
- Window Accessories
- Calculator
- Using Kodak Imaging
- Using Notepad
- Using Paint
- Playing Games
- Using Sound Recorder
- Using Media Player
- Painting Pictures with Paint

MSWORD

- Introduction to Word Processing
- Starting MSWORD and Creating Documents
- What's on the Word Screen?
- Document
- Closing the Document
- Quitting Word
- Printing Documents
- Entering Text
- Selecting Text
- Corrective Text
- Saving a Document
- Character Formatting
- Paragraph Formatting
- Finding and Replacing
- Spell Check
- Overview of Tables

SPREAD SHET PACKAGE

- Spreadsheet Concepts
- Starting Microsoft Excel
- Exploring the Excel Window
- Creating a Worksheet
- Saving your work
- Editing Cell contents
- Copying Formulas
- Using Copy & Paste
- Moving around in the Excel Workbook
- To adjust Column Widths
- Starting New Workbooks
- Formatting Fonts
- Formatting Numbers in CELLS
- Formatting Text
- Changing Alignment: Formatting Rows and Columns
- Enhancing Your Spreadsheets
- Adjusting Row Height
- Adjusting Column Widths & Row Heights: Auto fit
- Editing a Cell
- Printing Worksheets
- Introduction to Formulas
- Parts of a Function
- Entering Dates
- Working with Graphs and Charts
- Graphics
- Integrating Word processor and spreadsheets

SUGGESTED BOOK

- * Any Book on Computer relevant to the syllabus prescribed as the candidates prefer.