



OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
NO.1 STAFF ROAD, SECUNDERABAD - 500 009
TELEPHONE NO. 040-27843385 FAX NO. 040-27810499



No: AN/II/Clerk to Auditor/2025

Date: 24.11.2025

MOST IMPORTANT CIRCULAR

To

1. The Jt.CDA I/c, PAO (ORs) EME, Sec'bad.
2. The DCDA I/c, AAO (Army) Visakhapatnam
3. The DCDA I/c, PAO (ORs) AOC, Sec'bad.
4. The Group Officers (local)
5. All Sections in Main Office,
6. All Sub-Offices located at
Secunderabad/Hyderabad/Suryalanka/Tirupathi.

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

Reference: HQrs Office MOST IMPORTANT CIRCULAR No:AN/SAS/16501/GC-
Aud/2025/PROG Dated 21.11.2025.

Hqrs Office has decided 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	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- Objectives 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

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.

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 fe. 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
4. OM Part-I
5. Appendix 'A' to DSE
6. Elementary knowledge of Computers (Syllabus enclosed asAnnexure 'C')

2.1 As regard Section - 'B' - (Comprehension & Writing ability ofEnglish/ Hindi), the paper will contain one question of essay writing & onequestion 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 (of 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-18 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 land such candidate will be awarded ZERO marks.

3. In pursuance of the guidelines notified vide Ministry of Social Justand Empowerment, Deptt. Of Empowerment of Persons with Disabilities (Divyangjan}, New Delhi F No, 34-02/2015-DD.II dated 29.08.2018 for conducting written examination for persons with Benchmark Disabilities circulated vide Hrs Office letter no. AN/VIKI/8200/2/PH/Annual dated 19.03.2019 specific facil (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,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(a) of the RPWD Act, 2016 but not covered under the definition of 2(r) of the said 'Act. ie. 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. 36013/23/96-Estt(Res.) dated 22.07.1997 and subsequently re-introduced vide DOPT OM No. 36012/23/96- Estt(Res) Vol. I 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 "Certified that the possession of a degree from recognized University has been verified from the Service Books of the candidates".

4.4. The examination will be held only in the Main Offices of the PCsDA/CSDA concerned. 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. In stations 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.

5. Candidates who belong to reserved community may please furnish his/her caste on the prescribed proforma.

5.1 ALL SUB OFFICES/SECTIONS are requested to ensure submission of the information/ documents etc. called for the targeted date i.e. Latest by 15. 12.2025 since list of candidates alongwith board proceedings has to be reached to Hqrs.

No hard copy will be forwarded separately.

NIL REPORTS ARE ALSO REQUIRED.

PLEASE ACKNOWLEDGE RECEIPT by 28.11.2025

sol/-
(P. DIVYA)
ACDA(AN)

✓ Copy to:

The IT Section, Local - For uploading the same in the website.

P. Rama Kishore
(P. RAMA KISHORE
Sr. Accounts Officer (AN)