

No. E-690/K.19/1/2020/Group B-CGA/1096
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts of India
(HR-2 Section)

Mahalekha Niyantrak Bhawan

Date: 8th October, 2026

OFFICE MEMORANDUM

Reference is invited to this office O.M. No.1063 dated 28.09.2026, regarding promotion of erstwhile Pay & Accounts Officers (PAOs) to the post of Sr. Accounts Officer (Sr. AO) for the Vacancy Year 2020.

2. In this regard, the undersigned is directed to reiterate that the aforesaid promotion order (initially for the vacancy year 2020) has been issued in compliance with the Order of the Hon'ble Central Administrative Tribunal, later affirmed by the the Hon'ble High Court of Delhi. As per the said order, "*The applicants would be entitled to all the consequential benefits arising from this Order albeit on notional basis.*"

Accordingly, all field formations of O/o Controller General of Accounts of India (O/o CGA) are informed that the date of effect of promotion of erstwhile PAOs to the post of Sr. AO (issued vide order dated 28.09.2026) is 01.01.2020 and their consequential benefits will arise on notional basis.

(Jyoti Vinod)
Senior Accounts Officer

Copy to:

- i) Pr.CCA/CCA/CA(I/c) of Ministry/Department concerned
- ii) Sr. Accounts Officer (ITD) for uploading on CGA's website.