

F.No.: NGE-11004/1/2026-NGE-CGA | 130
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts of India
(HR-4 Section)

Mahalekha Niyantrak Bhawan
GPO Complex, Block-E, INA
New Delhi - 110023
Email ID:- hr4section-cga@nic.in

Dated, the 17th July, 2026

Office Memorandum No. 69 /26

Sub: - Promotion of Lower Division Clerk to the post of Accountant on seniority-cum-fitness basis (25% quota) for the Vacancy Year 2027 - regarding.

I am directed to refer to Rule 5(2) of Central Civil Accounts Service (Accountant Group 'C' posts) Recruitment Rules, 2021, wherein the vacancies under 25% seniority quota in the grade of Accountant (Pay Level 5) are to be filled from LDCs of Central Civil Accounts Service with not less than 5 years of service.

2. In this regard, this office vide O.M. No. 53/26 issued vide even No. (58) dated 07.05.2026 and O.M. No. 57/26 issued vide even No. (75) dated 01.06.2026 requested Ministries/Departments to furnish information with respect to the vacancy position of Accountants under seniority quota (25% quota) for the vacancy year 2027 with a copy of Gradation List of Lower Division Clerks i.e. feeder grade post, prepared and maintained by the respective Ministries/Departments.

3. The Departmentalized Accounting Offices in the Ministries/Departments (Civil) are now requested to convene meetings of Departmental Promotion Committees in respect of all eligible LDCs of their office who are fulfilling the conditions as per the Recruitment Rules for promotion to the post of Accountant, as on 01.01.2027 i.e. the crucial date of eligibility as per DoP&T O.M. No. 22011/4/2013-Estt(D) dated 8th May, 2017. The LDCs who were found 'unfit' or cases, if any, which were 'deferred' on the previous occasion, may also be considered afresh by the DPC for the vacancy year 2027. The cases, if any, in which the promotion was not accepted by the official and consequently who were debarred for promotion for one year, may also be considered afresh by the DPC on completion of the debarment period in terms of DoP&T OM No. 22011/18/87-Estt (D) dated 09.04.1996, wherever applicable.

4. The names of the eligible LDCs considered by the respective DPCs in Ministries/Departments may be placed in the select list, in order of their inter-se-seniority in the Gradation List maintained by the respective Departmentalized Accounting Office, before forwarding the same along with DPC minutes to this office for further necessary action.

5. In summary, the following information is to be forwarded to this office: -

- 5.1 A "Select List" strictly in prescribed proforma enclosed herewith duly signed by the ACA/Dy.CA/CA/CCA; and
- 5.2 A copy of DPC minutes.

The above requisite information shall be furnished to this office by 31st July, 2026 positively.

Encl.: As above.


17.07.2026
(Nirbhay Kumar Singh)
Senior Accounts Officer

To

1. The Addl. CGAs/Pr. CCAs/CCAs/CAs(I/c).
2. Director General (INGAF).
3. Jt.CGA (Admn.), O/o CGA/Jt. CGA (Admn.), PFMS/ CC (Pensions), CPAO.

Copy to:-

The Sr.AO, ITD Section with the request to upload this O.M. on website of the CGA.

Annexure-B to O.M. NGE-11004/1/2026-NGE-CGA/130 dated 17.07.2026

SELECT LIST OF LDC FOR PROMOTION AS ACCOUNTANT (ON SENIORITY BASIS - 25% QUOTA) FOR THE VACANCY YEAR 2027 (01.01.2027 to 31.12.2027)

NAME OF MINISTRY/DEPARTMENT _____

1. List of LDC(s) found "FIT" by the DPC for promotion to the post of Accountant

S. No.	Name of the official (See (*) Note Below)	Sr.No. of the official in Departmental Gradation List maintained by the Ministry/ Department	Date of Birth (dd/mm/yyyy)	Cat	Date & Post of initial Appointment in Govt. Service (dd/mm/yyyy), Post	Date of appointment as LDC in CCAS (dd/mm/yyyy)	Mode of Appointment (DR/ Promotion/ Exam/ Compassionate Ground)	SSC Rank & Year of Exam., if appointed as LDC on DR basis	Date of clearance of Probation Period (dd/mm/yyyy)	Date from which found 'FIT' for promotion	STATION of present posting	STATION preference (All 3 preferences to be filled, in order of priority)
1	2	3	4	5	6	7	8	9	10	11	12	13
												1)
												2)
												3)
												1)
												2)
												3)
												1)
												2)
												3)

(*) Note:- The information in respect of LDC is to be furnished in order of seniority as appearing in the Gradation List maintained by the respective Departmentalized Accounts Office in Ministry/Department.

2. List of LDC(s) found "UNFIT"/"DEFERRED" cases by the DPC for promotion to the post of Accountant.

S. No.	Name of the official	Date of Birth (dd/mm/yyyy)	Cat.	Date & Post of initial appointment in Govt. Service (dd/mm/yyyy), Post	Date of appointment as LDC in CCAS (dd/mm/ yyyy)	Mode of Appointment (DR/ Promotion/ Exam/ Compassionate Ground)	SSC Rank & Year of Exam., if appointed as LDC on DR basis	Date of clearance of Probation Period (dd/mm/yyyy)	Whether considered by the DPC or Not	Whether recommended by the DPC as "UNFIT" or "Deferred"	Reason(s) for "UNFIT"/ Deferment
1	2	3	4	5	6	7	8	9	10	11	12

It is certified that (i) the information furnished above has been duly verified from the relevant records viz. service record, gradation list maintained in this office and found in order and (ii) the reservation policies including maintenance & updation of reservation rosters have been followed in this office as per existing instructions of the Govt. of India/DoPT on the subject matter.

ACA/Dy.CA/CA/CCA