

(E-20640)

**IMPORTANT**

**F.No.: NGE-11004/1/2026-NGE-CGA/134**  
**Government of India**  
**Ministry of Finance**  
**Department of Expenditure**  
**Controller General of Accounts of India**  
**(HR-4 Section)**

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

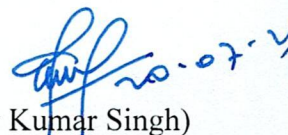
**Dated, the 20<sup>th</sup> July, 2026**

**Office Memorandum No. 71 /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.**

This has reference to this office's O.M. No. 69/26 issued vide even No. (130) dated 17.07.2026 (copy enclosed) on the aforesaid subject matter wherein the Departmentalized Accounting Offices in the Ministries/Departments were requested to provide the requisite information in the 'Select List' as per prescribed proforma along with copy of DPC minutes.

2. In this regard, it is informed that the revised proforma for furnishing aforesaid information has been enclosed herewith.
3. The above requisite information shall be furnished to this office by 31st July, 2026 positively.

  
(Nirbhay Kumar Singh)  
Senior Accounts Officer

Encl.: As above.

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.

**PROFORMA**

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<br>(See (*) Note Below) | Sr. No. of the official<br>in Departmental<br>Gradation List<br>maintained by the<br>Ministry /<br>Department | Date of Birth<br>(dd/mm/yyyy<br>) | Cat. | Date & Post of initial<br>appointment in Govt.<br>Service<br>(dd/mm/yyyy, Post) | Date of<br>appointment as<br>LDC in CCAS<br>(dd/mm/yyyy) | Mode of<br>Appointment<br>(DR/<br>Promotion/<br>Exam/Com-<br>passionate<br>Ground) | SSC Rank &<br>Year of Exam.,<br>if appointed as<br>LDC on DR<br>basis | Date of<br>clearance of<br>Probation<br>Period<br>(dd/mm/yyyy) | Date of passing<br>of Typing Test<br>for LDCs<br>(dd/mm/yyyy)<br>(#) | Date from<br>which<br>found<br>'FIT' for<br>promotion | STATION<br>of present<br>posting | STATION preference<br>(All 3 preferences to be filled,<br>in order of priority) |
|--------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------|------|---------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------------|
| 1      | 2                                            | 3                                                                                                             | 4                                 | 5    | 6                                                                               | 7                                                        | 8                                                                                  | 9                                                                     | 10                                                             | 11                                                                   | 12                                                    | 13                               | 14                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 1)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 2)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 3)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 1)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 2)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 3)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 1)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 2)                                                                              |
|        |                                              |                                                                                                               |                                   |      |                                                                                 |                                                          |                                                                                    |                                                                       |                                                                |                                                                      |                                                       |                                  | 3)                                                                              |

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

(#) :- If exempted, copy of approval of Competent Authority i.e. the CGA for exemption from Typing Test may be provided.

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<br>(dd/mm/yyyy) | Cat. | Date & Post<br>of initial<br>appoint-ment<br>in Govt.<br>Service<br>(dd/mm/yyyy<br>, Post) | Date of<br>appoint-<br>ment as<br>LDC in<br>CCAS<br>(dd/mm/<br>yyyy) | Mode of<br>Appoint-ment<br>(DR/<br>Promotion/<br>Exam/Com-<br>passionate<br>Ground) | SSC Rank &<br>Year of<br>Exam.,<br>if appointed<br>as LDC on<br>DR basis | Date of clearance of<br>Probation Period<br>(dd/mm/yyyy) | Date of passing of<br>Typing test for LDCs<br>(dd/mm/yyyy) | Whether<br>considered<br>by the DPC<br>or Not | Whether<br>recommended by<br>the DPC as<br>"UNFIT"<br>or<br>"Deferred" | Reason(s) for<br>"UNFIT"/ Deferment |
|--------|----------------------|-------------------------------|------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------|-------------------------------------|
| 1      | 2                    | 3                             | 4    | 5                                                                                          | 6                                                                    | 7                                                                                   | 8                                                                        | 9                                                        | 10                                                         | 11                                            | 12                                                                     | 13                                  |
|        |                      |                               |      |                                                                                            |                                                                      |                                                                                     |                                                                          |                                                          |                                                            |                                               |                                                                        |                                     |
|        |                      |                               |      |                                                                                            |                                                                      |                                                                                     |                                                                          |                                                          |                                                            |                                               |                                                                        |                                     |
|        |                      |                               |      |                                                                                            |                                                                      |                                                                                     |                                                                          |                                                          |                                                            |                                               |                                                                        |                                     |

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

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

Dated, the 17<sup>th</sup> 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.

  
(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)                                                                        |

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|--------|----------------------|----------------------------|------|------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------|--------------------------------------|---------------------------------------------------------|----------------------------------|
| 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