

F.No. NGE-11006/1/2026-NGE-CGA/57  
भारत सरकार / Government of India  
वित्त मंत्रालय / Ministry of Finance  
व्यय विभाग / Department of Expenditure  
महालेखा नियंत्रक / Controller General of Accounts  
(HR-4 अनुभाग / Section)  
महालेखा नियंत्रक भवन / Mahalekha Niyantrak Bhawan  
जी.पी.ओ. कॉम्प्लेक्स, ब्लॉक-ई, आई.एन.ए. / GPO Complex, Block-E, INA  
नई दिल्ली / New Delhi - 110023  
ई-मेल / Email ID:- hr4section-cga@nic.in

दिनांक मई, 2026  
Dated, the 7<sup>th</sup> May, 2026

Office Memorandum No. 52 /26

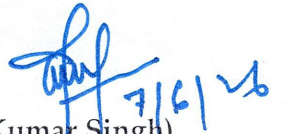
**Subject:- Promotion of Multi-tasking Staff to the post of Lower Division Clerk on seniority-cum-fitness basis (5% quota) and Limited Departmental Qualifying Examination (10% quota) for the vacancy year 2027 - reg.**

I am directed to invite reference to the provisions in Rule 5 of Central Civil Accounts Service (Lower Division Clerk Group 'C' post) Recruitment Rules, 2010 regarding promotion of MTS to the post of Lower Division Clerk on seniority-cum-fitness basis under 5% quota and Limited Departmental Qualifying Examination 10% quota.

2. In this regard, the Departmental Accounting Offices in the Ministries/Departments (Civil) are requested to provide the following information to this office by hand/through email (hr4section-cga@nic.in) latest by 29.05.2026:-

- (i) The vacancy position in the grade of Lower Division Clerk for the Vacancy Year 2027 in proforma attached herewith as Annexure-'A'; and
- (ii) The attested copy of Departmental Gradation List of Multi-Tasking Staff, as on date, as maintained and updated by each Departmentalized Accounts Organization in Ministries/Departments.

Encl.: As above.

  
(Nirbhay Kumar Singh)  
Sr. Accounts Officer

To,

1. The Pr. CCAs/CCAs/CAs (I/c).
2. The Jt.CGA (Admn.), O/o the CGA.
3. The CFC, Civil Aviation & Tourism /CC (Pensions) / Director General (INGAF).

Copy to:-

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

## PROFORMA

## PROMOTION OF MTS AS LDC FOR THE VACANCY YEAR 2027

NAME OF MINISTRY/DEPARTMENT.....

## 1. Sanctioned strength of LDC as on 01.01.2027

(i)	Sanctioned Strength as approved in Cadre Review, vide CGA's O.M. No. A-32014/1/2014/MF.CGA/Gr.B/20 dated 12.04.2022	
(ii)	Creation/ Abolition after Cadre Review vide CGA's O.M. No. A-32014/1/2014/MF.CGA/Gr.B/20 dated 12.04.2022	
(iii)	Total sanctioned strength (i) + (ii)	
(iv)	Order number of creation/abolition of the post (copy of order to be enclosed)	

## 2. Overall Vacancy Position of LDC as on 01.01.2027

S.No.	Particulars	UR	SC	ST	OBC	EWS	Total	Ex. Servicemen (See (**)) Note Below)	PwD (See (**)) Note Below)			
									OH	VH	HH	Others
1	2	3	4	5	6	7	8 (3+4+5+6+7)	9	10	11	12	13
(i)	Sanctioned Strength (after cadre review)											
(ii)	Working Strength											
(iii)	Vacancy position (*) (i) - (ii)											

(\*) NOTE:- As per posts earmarked in reservation rosters maintained & updated by the concerned Appointing Authority in DAO, Ministries/Departments in respect of posts of LDC in accordance with GoI policies on reservation & concessions.

(\*\*) The No. of posts reserved for Ex.Servicemen & PwD shall be amongst No. of posts shown in Col. 3 to 7 above and not to be added separately in Total at Col 8.

## 3.1 Station-wise break-up of Vacancies of LDC as on 01.01.2027 (Under 5% Seniority Quota)

S. No.	Name of Station (@)	SC	ST	Others	Total
1	2	3	4	5	6 (3+4+5)
	Total				

(@) The station-wise vacancies reported to this office shall not be utilized for filling up through any other mode without prior intimation to O/o the CGA.

3.2 Station-wise break-up of Vacancies of LDC as on 01.01.2027 (Under 10% LDQE Quota)

S. No.	Name of Station (@)	SC	ST	Others	Total
1	2	3	4	5	6 (3+4+5)
	Total				

(@) The station-wise vacancies reported to this office shall not be utilized for filling up through any other mode without prior intimation to O/o the CGA.

4. Detail of LDCs retiring during the period 01.01.2027 to 31.12.2027

S. No.	Name	Category	Date of Retirement (dd/mm/yyyy)	Remarks, if any
1	2	3	4	5

It is certified that (i) the information furnished above (Sl. No. 1 to 4) 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.

Sr.AO/ACA/Dy.CA/CA/CCA