

F.No.: NGE-11004/1/2026-NGE-CGA/58  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts of India  
(HR-4 Section)

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

Dated, the 07<sup>th</sup> May, 2026

**Office Memorandum No. 53 /26**

**Subject:- Promotion of Lower Division Clerk to the post of Accountant on seniority-cum-fitness basis (25% quota) and LDCE (5% quota) for the Vacancy Year 2027 - regarding.**

I am directed to invite reference to the provisions contained in Rule 5 of Central Civil Accounts Service (Accountant Group 'C' post) Recruitment Rules, 2021 regarding promotion of LDC to the post of Accountant on seniority-cum-fitness basis under 25% quota and Limited Departmental Competitive Examination under 5% quota.

2. In this regard, the Departmentalized 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 Accountant for the Vacancy Year 2027 in **proforma attached herewith as Annexure-'A'**; and
- (ii) The **attested copy of Departmental Gradation List of Lower Division Clerk**, 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 Jt. CGA (Admn.), PFMS.
4. 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 LDC AS ACCOUNTANT FOR THE VACANCY YEAR 2027**

NAME OF MINISTRY/DEPARTMENT.....

**1. Sanctioned strength of Accountant as on 01.01.2027**

(i)	Sanctioned Strength as revised vide CGA's O.M. No. NGE-18007/5/2024-NGE-CGA/354 dated 08.09.2025	
(ii)	Creation/Abolition of post after CGA's O.M. No. NGE-18007/5/2024-NGE-CGA/354 dated 08.09.2025	
(iii)	<b>Total sanctioned strength (i) + (ii)</b>	
(iv)	Order number of creation/abolition of the post (copy of order to be enclosed)	

**2. Overall Vacancy Position of Accountant 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	9	10	11	12	13
(i)	Sanctioned Strength (after cadre review)											
(ii)	Working Strength											
(iii)	<b>Vacancy position (*) (i) - (ii)</b>											

(\*) NOTE:- As per posts earmarked in reservation rosters maintained &amp; updated by the concerned Appointing Authority in DAO, Ministries/Departments in respect of posts of Accountant in

(\*\*) The No. of posts reserved for Ex.Servicemen &amp; 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 Accountant as on 01.01.2027 (Under 25% Seniority Quota)**

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

(@) 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.

