

(E-20651)

F.No. NGE-11003/1/2026-NGE-CGA/62

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

व्यय विभाग / Department of Expenditure

भारत के महालेखा नियंत्रक / Controller General of Accounts of India

(HR-4 अनुभाग / Section)

महालेखा नियंत्रक भवन / Mahalekha Niyantarak Bhawan

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दिनांक 14<sup>th</sup> मई, 2026

Dated, the 14<sup>th</sup> May, 2026

Office Memorandum No. 54/26

**Subject:- Promotion of Accountant to the post of Senior Accountant on seniority-cum-fitness basis for the Vacancy Year 2027 - regarding.**

The undersigned is directed to refer to the subject cited above and the provisions contained in the Central Civil Accounts Service (Senior Accountant, Group 'B' Non-Gazetted post) Recruitment Rules, 2025 regarding promotion of eligible Accountants as Senior Accountant for the vacancy year 2027.

2. In this regard, the Pr.CCAs/CCAs/CAs(I/c) in Ministries/Departments (Civil) are requested to take the following necessary actions in time bound manner:-

S. No.	Actions required	Timeline for completion
(1)	<p><b>Collection and verification of the APARs and service records of Accountants</b></p> <p>The APARs and service records in respect of all eligible Accountants working in respective offices of O/o the Pr.CCAs/CCAs/CAs(I/c) shall be collected from field offices and due verification of particulars of individuals be carried out for determining their eligibility for promotion as Senior Accountant for the vacancy year 2027 subject to fulfilling of the following conditions as on 01.01.2027 i.e. the crucial date of eligibility as per DoP&amp;T vide O.M. No. 22011/4/2013-Estt(D) dated 8<sup>th</sup> May, 2017:-</p> <p>(i) Fulfilling the eligibility conditions as prescribed in Col. 11 of schedule attached to the Central Civil Accounts Service (Senior Accountant, Group 'B' Non-Gazetted post) Recruitment Rules, 2025;</p> <p>(ii) Completed probation period/confirmation; and</p> <p>(iii) Passed the Departmental Confirmatory Examination for Accountants.</p>	Upto 05.06.2026

<p>(2) <b>Preparation of Select List</b></p> <p>A select list shall be prepared in the format attached at Annexure-A along with this O.M., by providing the following details in respect of eligible Accountants for consideration of their promotion as Senior Accountant for the vacancy year 2027: -</p> <ol style="list-style-type: none"> <li>(i) Detail of overall sanctioned strength of Senior Accountant at S.No. 1 of select list proforma;</li> <li>(ii) Overall vacancy position of Senior Accountant at S.No. 2 of select list proforma;</li> <li>(iii) Station and category-wise detail of vacancy position of Senior Accountant at S.No. 3 of select list proforma;</li> <li>(iv) Draft list of eligible Accountant(s) to be considered for promotion by the DPC, in order of their inter-se-seniority, at S.No. 4 of select list proforma; and</li> <li>(v) A certificate as provided in the select list proforma regarding verification of relevant records and maintenance and up-dation of relevant reservation rosters as per existing instructions of the DoPT/Govt. of India on the subject matter.</li> </ol>	<p style="text-align: right;">Upto 19.06.2026</p>
<p>(3) <b>Holding of DPC (Group 'B', Non-Gazetted) meeting</b></p> <p>The separate meetings of DPC (Group 'B', Non-Gazetted) will be held in respect of each Ministry/Department. The meetings of DPC members will be conducted at Mahalekha Niyantak Bhawan, O/o the CGA as per date-wise schedule attached at Annexure-'B'. The concerned officers of each Ministry/Department shall attend DPC meetings in respect of their office as per schedule alongwith all necessary documents and records in original for placing the same before the DPC.</p> <p><b><u>DPC Composition for promotion of Accountant to the post of Senior Accountant (Group 'B', Non-Gazetted)</u></b></p> <ol style="list-style-type: none"> <li>1. Sh. Praveen Nandwana, Jt. CGA (HR-3&amp;4) - Chairperson</li> <li>2. The Chief Controller of Accounts (*) - Member (from the concerned Ministry/Department)</li> <li>3. Ms. Stuti Ghildiyal, Controller of Accounts, CPAO - Member</li> </ol> <p>(*) where there is no Chief Controller of Accounts in the Ministry/Department, the concerned Controller of Accounts may be nominated as the member.</p> <p><b>Note:-</b> Also, the documents to be placed before the DPC members shall be got scrutinized from HR-4 Section, O/o the CGA by the concerned officer(s), in person, of each Ministry/Department as per schedule mentioned at Annexure-'B' for the same. A checklist to ensure the completeness of all relevant documents/records is also provided at Annexure-'C'.</p>	<p>As per date-wise schedule attached at Annexure-B</p>

<p>(4) Complete documents to be submitted to O/o the CGA after holding DPC meeting</p> <p>(i) Final Select List (strictly in prescribed format), duly ink-signed and stamped by an officer of not below the rank of Senior Accounts Officer;</p> <p>(ii) Copy of DPC minutes; and</p> <p>(iii) Legible/readable copy of Departmental Gradation List of Accountants as on date, duly ink-signed and stamped by an Officer not below the rank of Senior Accounts Officer.</p>	<p>Upto 15.09.2026</p>
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3. The cases of Accountants who were found 'unfit' or deferred on previous occasion, may also be considered by the DPC. The Accountants who were offered promotion for the year 2026 but have not accepted the same, are to be debarred for one year in terms of DoPT OM No. 22011/18/87-Estt (D) dated 09/04/1996 and then considered afresh for the year 2027 on completion of debarment period.

4. In case of any doubt/clarification, the concerned officer(s) may contact HR-4 Section telephonic or through email or in person during working hours, so as to ensure timely submission of information to this office as per timeline mentioned at Para 2 above.

This issues with approval of the Competent Authority.

Encl.: As above.

  
 (Nirbhay Kumar Singh)  
 Sr. Accounts Officer (HR-4)  
 Tel. No. 011-24665356

To,

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

Copy to:-

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

(Annexure to O.M. No. 54/26 F.No. NGE-11003/1/2026-NGE-CGA/62 dated 14.05.2026)

PROFORMA

**PROMOTION OF ACCOUNTANTS TO THE POST OF SENIOR ACCOUNTANT  
FOR THE VACANCY YEAR 2027**

NAME OF MINISTRY / DEPARTMENT:- \_\_\_\_\_

**1. Sanctioned strength of Senior 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)	Total sanctioned strength (i) + (ii)	
(iv)	Order(s) No. & date of creation/abolition of the post (copy of order to be enclosed)	

**2. Overall Vacancy Position of Senior Accountant as on 01.01.2027.**

S.No.	Particulars	SC	ST	Others	Total (3+4+5)
1	2	3	4	5	6
(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 post of Sr. Accountant in accordance with GoI policies on reservation & concessions.

3. Station and Category-wise break-up of Vacancies of Senior Accountant as on 01.01.2027 (Under 50% Seniority Quota).

S.No.	Name of Station	SC	ST	Others	Total (3+4+5)
1	2	3	4	5	6
Total (@)					
(@) Note:- 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. Station-wise break-up of Vacancies of Senior Accountant as on 01.01.2027 (Under 50% Limited Departmental Competitive Examination Quota).

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

5. Detail of Senior Accountants 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

6. DRAFT/FINAL list of Accountant(s) to be considered / found "FIT" by the DPC for promotion to the post of Senior Accountant.

S.No.	Name of the official (Sh./Ms.)	Date of Birth (dd/mm/yyyy)	Cat.	Date & Post of initial appointment in Govt. Service (dd/mm/yyyy)	Date of appointment as Accountant (dd/mm/yyyy)	Mode of appointment (DR/ Promotion/ Exam./ Compassionate Ground)	SSC Rank & Year of Examination, if appointed as DR	Date of clearance of probation period (dd/mm/yyyy)	Date of passing of Departmental Confirmatory Examination for Accountants	Station of present posting
1	2	3	4	5	6	7	8	9	10	11

It is certified that:-

- (i) the information furnished above (Sl.No. 1 to 6) has been duly verified from the relevant records viz. service record, departmental gradation list and other records 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 DoPT/Govt. of India on the subject matter.

(Stamp & Signature)  
Sr.AO/ACA/Dy.CA/CA/CCA

(Annexure to O.M. No. 54/26 F.No. NGE-11003/1/2026-NGE-CGA/62 dated 14.05.2026)

**Date-wise schedule for**

- (i) Review of documents for placing before the DPC (Group 'B' Non-Gazetted); and  
(ii) Holding DPC meeting in respect of O/o Pr.CCAs/CCAs/CAs(I/c) in Mahalekha Nyantrak Bhawan, O/o the CGA.

S. No.	Ministry / Department	Date & Time for review of documents		Date & Time for holding meeting of DPC	
1	Agriculture	29.06.2026, Monday	10:00 A.M.	27.07.2026, Monday	10:30 A.M.
2	C.B.D.T.		11:30 A.M.		11:30 A.M.
3	C.P.A.O.		02:30 P.M.		03:00 P.M.
4	Consumer Affairs, Food & P.D.	30.06.2026, Tuesday	10:00 A.M.	29.07.2026, Wednesday	10:30 A.M.
5	C.B.I.C.		11:30 A.M.		11:30 A.M.
6	Coal		02:30 P.M.		03:00 P.M.
7	C.G.A.	02.07.2026, Thursday	10:00 A.M.	31.07.2026, Friday	10:30 A.M.
8	Chemicals & Fertilizers		11:30 A.M.		11:30 A.M.
9	Commerce & Textiles		02:30 P.M.		03:00 P.M.
10	Cooperation	03.07.2026, Friday	10:00 A.M.	03.08.2026, Monday	10:30 A.M.
11	Earth Sciences		11:30 A.M.		11:30 A.M.
12	Civil Aviation & Tourism		02:30 P.M.		03:00 P.M.
13	DoNER	06.07.2026, Monday	10:00 A.M.	05.08.2026, Wednesday	10:30 A.M.
14	Education		11:30 A.M.		11:30 A.M.
15	Environment, Forests & C.C.		02:30 P.M.		03:00 P.M.
16	External Affairs	07.07.2026, Tuesday	10:00 A.M.	07.08.2026, Friday	10:30 A.M.
17	Electronics & I.T.		11:30 A.M.		11:30 A.M.
18	Finance		02:30 P.M.		03:00 P.M.
19	Food Processing Industries	09.07.2026, Thursday	10:00 A.M.	10.08.2026, Monday	10:30 A.M.
20	Health & Family Welfare		11:30 A.M.		11:30 A.M.
21	Housing & Urban Affairs		02:30 P.M.		03:00 P.M.
22	I.N.G.A.F.	10.07.2026, Friday	10:00 A.M.	12.08.2026, Wednesday	10:30 A.M.
23	Information & Broadcasting		11:30 A.M.		11:30 A.M.
24	Mines		02:30 P.M.		03:00 P.M.
25	Home Affairs	13.07.2026, Monday & 14.07.2026 Tuesday 10:30 A.M.		13.08.2026, Thursday	10:30 A.M.
26	Industry	15.07.2026, Wednesday	10:00 A.M.	17.08.2026, Monday	10:30 A.M.
27	Labour & Employment		11:30 A.M.		11:30 A.M.
28	Jal Shakti		02:30 P.M.		03:00 P.M.
29	P.F.M.S.	17.07.2026, Friday	10:00 A.M.	19.08.2026, Wednesday	10:30 A.M.
30	Law & Justice and SCI		11:30 A.M.		11:30 A.M.
31	New & Renewable Energy		02:30 P.M.		03:00 P.M.
32	Planning, Statistics & P.I.	20.07.2026, Monday	10:00 A.M.	21.08.2026, Friday	10:30 A.M.
33	Power		11:30 A.M.		11:30 A.M.
34	Panchayati Raj		02:30 P.M.		03:00 P.M.
35	Rural Development		02:30 P.M.		03:30 P.M.
36	P.P.G.&P.	21.07.2026, Tuesday	10:00 A.M.	24.08.2026, Monday	10:30 A.M.
37	Petroleum & Natural Gas		11:30 A.M.		11:30 A.M.
38	Steel		02:30 P.M.		03:00 P.M.
39	S.R.T.H.	23.07.2026, Thursday	10:00 A.M.	27.08.2026, Thursday	10:30 A.M.
40	Science & Technology		11:30 A.M.		11:30 A.M.
41	Skill Development		02:30 P.M.		03:00 P.M.

(Annexure to O.M. No. 54/26 F.No. NGE-11003/1/2026-NGE-CGA/62 dated 14.05.2026)

**Checklist for review of documents to ensure completeness of all the relevant documents/records**

<b>S.No.</b>	<b>Particulars</b>	<b>Remarks</b>
<b>1</b>	Duly filled Annexure - 'A'	
<b>1.1</b>	Sanctioned Strength	
<b>1.2</b>	Overall Vacancy position	
<b>1.3</b>	Quota-wise vacancy position	
<b>1.4</b>	Draft list of eligible candidates	
<b>2</b>	Signed & stamped Departmental Gradation List	
<b>3</b>	Passed DCE	
<b>4</b>	Probation completion	
<b>5(A)</b>	Completion of 03 years eligibility service	
<b>5(B)</b>	Completion of half of eligibility service (if considered under junior clause)	
<b>6</b>	SSC Examination year & rank, if DR	
<b>7</b>	APAR grading sheet	
<b>8</b>	APAR folders in original	
<b>9</b>	Vigilance Clearance	
<b>10</b>	Service record in original	

**(\*) Note:- The checklist above is inclusive but not exhaustive.**

**Note:- All O/o the Pr.CCAs/CCAs/CAs(I/c) are requested to strictly adhere to the above timelines.**