



कार्यालय महालेखाकार (ले व ह)-II, महाराष्ट्र
सिविल लाईन्स, नागपुर - ४४०००१

OFFICE OF
THE ACCOUNTANT GENERAL (A&E)-II
MAHARASHTRA
CIVIL LINES, NAGPUR - 440 001

Ph: 0712-2565161-67 Fax: 0712-2560484
Email: agaeMaharashtra2@cag.gov.in
Web: <https://cag.gov.in/ae/nagpur/en>



No. WM-I/205/

Date: 17/10/2025

CIRCULAR - 74

In order to ensure uniformity in regulating the pay, allowances, and other entitlements of the Divisional Accountants Cadre in the Indian Audit and Accounts Department, an exhaustive list of such entitlements, along with the governing rules and authorities, is furnished below:

1. Pay and Allowances

The following components of pay and allowances shall be regulated as per the provisions of the CCS (Revised Pay) Rules, 2016 and the instructions/orders issued by the Government of India, Ministry of Finance, and the Comptroller and Auditor General of India from time to time:

- Basic Pay
- Dearness Allowance (DA)
- House Rent Allowance (HRA)
- Transport Allowance
- Dearness Allowance on Transport Allowance

2. Retirement and Welfare Benefits

(a) Pension, GPF, and GIS

- For officials appointed before 01.01.2004, the provisions of the CCS (Pension) Rules, 2021 shall apply.
- For officials appointed on or after 01.01.2004, the provisions of the CCS (Implementation of National Pension System) Rules, 2021 shall apply.

(b) Leave and LTC

- Regulated under the Central Civil Services (Leave) Rules, 1972 and the CCS (Leave Travel Concession) Rules, 1988.

(c) Children Education Allowance (CEA)

- As per DoPT OM No. A-27012/02/2017-Estt.(AL) dated 16.08.2017, as

amended from time to time.

(d) Post-Retirement Medical Facilities

- Retired Divisional Accountants are eligible for Central Government Health Scheme (CGHS) benefits or Fixed Medical Allowance (FMA), as applicable, in accordance with Ministry of Health & Family Welfare OM No. S.11011/11/2016-CGHS(P)/EHS dated 09.01.2017, read with subsequent instructions issued by the Government of India.

(e) Retirement Gratuity

- Admissible under the provisions of Rule 45 of the CCS (Pension) Rules, 2021 and orders issued thereunder.

3. Reimbursements

- Newspaper Reimbursement and purchase of Briefcase/Ladies' Handbag shall be regulated as per Ministry of Finance, Department of Expenditure OM F. No. 13016/1/2005 dated 01.05.2024, and subsequent instructions issued from time to time.

4. Travelling Allowance and Medical Claims

- Travelling Allowance and medical reimbursement claims of Divisional Accountants whose pay is debitable to the State Revenues shall be regulated as per the State Government Rules and instructions issued by the Government of Maharashtra from time to time.

It is further clarified that no separate sanction is required for the drawal of pay and allowances of Senior DAO / DAO Grade-I / DAO Grade-II / Divisional Accountants, as the nature of duties and responsibilities is uniform across the cadre, and postings are regulated based on seniority and categorization of divisions.

Copies of the relevant Government of India Office Memorandums, Circulars, Rules, and Orders issued by the Comptroller and Auditor General of India, New Delhi are enclosed with this circular for ready reference.

(Authority : The Accountant General's orders dated : 17/10/2025)



Sr. Deputy Accountant General (Works Accounts)

Copy to:

1. All Treasury and Pay and Accounts Officers
2. All Senior Divisional Accounts Officers/Divisional Accounts Officers Gr-I/Divisional Accounts Officers Gr-II/Divisional Accountants (through office website)
3. O/o the Accountant General (A&E) | Maharashtra, 101, M.K. Road, Second

- floor, Pratishtha Bhavan, Mumbai – 20 for information.
4. Divisional Accountant/Divisional Accounts Officers Association Maharashtra State for information.
 5. Sr. Accounts Officer/EIS for uploading on office website.
 6. Dealing group WM-I section
 7. Spare

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Sr. Accounts Officer/WM-I