

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
MADHYA PRADESH, GWALIOR

(Lekha Bhavan, Jhansi Road, Gwalior, Pin: 474002)

No. /Pension/DRSSA/Gujarat-01/2026-27/

Date:-

To,

✓ All District/Sub Treasury Officers
Madhya Pradesh

Sub: - Grant of Temporary Increase (Dearness Relief) to Gujarat State Government Pensioners/ Family Pensioners with effect from Dated: 01/01/2026 (Revision of Pay Rule, 2009, 6th Pay Commission & 7th Pay Commission)

- Ref: -** 1. कार्यालय महालेखाकार (लेखा एवं हक.), गुजरात का वि.मु.प्रा. संख्या/पेंशन/ लेखा एवं हक /जी.आर./विशेष मुद्रा/ गुजरात/2026-27/जा.स. 132 दिनांक 22.05.2026.
2. Govt. Of Gujarat, Finance Department, GR No. HGV-102017-O-1201-Pension cell (P)
Dated: 19/05/2026.
3. Govt. Of Gujarat, Finance Department, GR No. HGV-102017-O-450-Pension cell (P)
Dated: 19/05/2026.

I am to enclose herewith the copy of SSA received from Office of the Accountant General (A&E) Gujarat which encloses the letters referred at Sl. No. 2 & 3 above regarding Grant of Temporary Increase (Dearness Relief) to Gujarat State Government Pensioners/Family Pensioners with effect from Dated: 01/07/2025 (Revision of Pay Rule, 2009, 6th Pay Commission & 7th Pay Commission). The same is being placed on the official website of the office (www.agmp.nic.in) under the link "Pensioners Corner". A copy of this letter may be exhibited on the notice board of the treasury.

It will be the responsibility of the pension disbursing authority to download the orders regarding Dearness Relief from the website and take necessary action accordingly.


Sr. Accounts Officer/Pension

No. /Pension/DRSSA/ Gujarat-01/2026-27/ 468

Date:- 4-6-26

Endt. Copy for information-

The Senior Accounts Officer/Pension,
Office of the Accountant General (A&E) Gujarat,
V-Floor, Audit Bhawan, Navrangpura, Ahmadabad-380009
for information w.r.t. SSA dated 22.05.2026.

sd
Sr. Accounts Officer/Pension



कार्यालय महालेखाकार (लेखा एवं हक) गुजरात, अहमदाबाद

ऑडिट भवन, पॉचवी मंजिल, नवरंगपुरा, अहमदाबाद — 380009

Phone: - (079) 2640 1282, 2640 1382, Fax No. (079) 2644 8455 ,

E-Mail ID: - braeahmedabad@cag.gov.in ag-ahmd-guj@nic.in

सं/पेंशन/लेखा एवं हक /जी.आर /विशेष मुद्रा./ गुजरात /2026-27 /जा.सं.

132

दिनांक:-22-5- /26

सेवा मे,

सभी प्रधान महालेखाकार /महालेखाकार (लेखा एवं हक) कार्यालय,
(सूची अनुसार)**विषय:- Grant of Temporary Increase (Dearness Relief) to State Government Pensioners/ Family**Pensioners with effect from dated: 01/01/2026 (Revision of Pay Rule, 2009, 6th Pay Commission & 7th Pay Commission)

संदर्भ : (1) Govt. of Gujarat, Finance Department, GR No.HGV-102017-O-1201- PENSION CELL(P) &

Dated:- 19/05/2026

(2) Govt. of Gujarat, Finance Department, GR No.HGV-102017-O-450- PENSION CELL(P) &

Dated:- 19/05/2026

महोदय,

उपरोक्त विषय के संदर्भ मे, सामान्य प्रशासन विभाग, गुजरात सरकार के संकल्प सं. HGV-102017-O-1201-PENSION CELL(P) & HGV-102017-O-450-PENSION CELL(P) Dated:- 19/05/2026 आपको प्रेषित किया जा रहा है ताकि आप इसे अपने राज्य के सभी कोषागारो/पेंशन भुगतान प्राधिकारियों को भिजवाने की व्यवस्था करे और आपके राज्य से पेंशन प्राप्त कर रहे गुजरात राज्य के सभी पेंशनरो को इसका लाभ त्वरित दिलाने का कष्ट करे।

भवदीय,

वरिष्ठ लेखा अधिकारी/पेंशन

Madhav

DA-19
29-5-26

क्र. सं.	जा. सं.	कार्यालय का नाम एवं पता	क्र. सं.	जा. सं.	कार्यालय का नाम एवं पता
1		कार्यालय महालेखाकार (लेखा व हक), आंध्र प्रदेश, विजयवाड़ा -520002	18		कार्यालय महालेखाकार, (लेखा एवं हक)-II, उत्तर प्रदेश, ऑडिट भवन, विभूति खंड, गोमतीनगर, लखनऊ - 226010
2		कार्यालय महालेखाकार (लेखा व हक), मेघालय, शिलांग- 793 001	19		कार्यालय महालेखाकार (लेखा व हक), पश्चिम बंगाल, कलकत्ता-700 001
3		कार्यालय महालेखाकार (लेखा व हक), आसाम, Maidamgaon, Beltola गुवाहाटी- 781 029	20		महालेखाकार कार्यालय (लेखा व हक), जम्मू - कश्मीर, श्रीनगर -190 009
4		कार्यालय महालेखाकार (लेखा व हक) -I, झारखंड रांची- 834 002	21		कार्यालय महालेखाकार (लेखा व हक), मणीपुर, इम्फाल-795 001
5		कार्यालय महालेखाकार (लेखा व हक)-II बिहार, गांधी मैदान, पटना -800 00	22		कार्यालय महालेखाकार (लेखा व हक), त्रिपुरा, अगरतला - 799 006
6		कार्यालय प्रधान महालेखाकार (लेखा एवं हक), एम.जी.रोड, डाक थैला सं 5607, तिरुवनन्तपुरम- 695 001, केरल	23		कार्यालय महालेखाकार (लेखा व हक), नागालैण्ड, कोहीमा-797 001
7		कार्यालय महालेखाकार (लेखा व हक), मध्यप्रदेश, ग्वालीयर- 474 002	24		कार्यालय महालेखाकार (लेखा व हक) उत्तराखंड, कौलागढ़, सहारनपुर रोड, माजरा, देहरादून-248 195.
8		कार्यालय महालेखाकार (लेखा व हक) तमिलनाडु, 361, अन्ना सलाई, चेन्नई-600018	25		कार्यालय महालेखाकार (लेखा व हक), छत्तीसगढ़, जीरो पॉइंट बलौदा बाजार रोड, पो. मांदर रायपुर-493111
9		कार्यालय महालेखाकार (लेखा व हक) -I, महर्षि कर्वे मार्ग, महाराष्ट्र, मुंबई- 400 020	26		कार्यालय प्रधान महालेखाकार (लेखा व हक), मिजोरम, नई कैपिटल परिसर, खातला, आइज़ोल-796 001
10		कार्यालय महालेखाकार (लेखा व हक) -II, वेस्ट हाईकोर्ट रोड, महाराष्ट्र नागपुर -440 001	27		कार्यालय महालेखाकार (लेखा व हक), सिक्कीम, गंगटोक -737 102
11		कार्यालय महालेखाकार (लेखा व हक), कर्नाटक, बेंगलुरु - 560 001	28		कार्यालय वेतन एवं लेखा अधिकारी, 5 पेंशन, दिल्ली, तीस हजारी, नई दिल्ली-110 054
12		कार्यालय महालेखाकार (लेखा व हक), उड़ीशा, भुवनेश्वर - 751 001	29		लेखा नियंत्रक, विदेश मंत्रालय, नई दिल्ली -110 001
13		कार्यालय महालेखाकार (लेखा व हक), पंजाब, चंडीगढ़, सेक्टर -17, पिन -160 017	30		निदेशक, लेखा एवं कोषागार कार्यालय, गोवा सरकार, गोवा, पणजी- 403 001
14		कार्यालय महालेखाकार (लेखा व हक), हरियाणा, सेक्टर- 33/बी, प्लॉट-नं- 4 & 5, चंडीगढ़-160 047	31		निदेशक, लेखा एवं खजाना, (संघ क्षेत्र), डी. ए. टी. रोड, राइनबो नगर D.A.T.Road, Rainbow nagar). पोंडिचेरी- 605 001
15		कार्यालय महालेखाकार (लेखा व हक), हिमाचल प्रदेश, गार्टन कैसल बीलडिंग, शिमला- 171 001	32		निदेशक, लेखा परीक्षा एवं पेंशन, अरुणाचल प्रदेश, नहरलागन - 791 110
16		महालेखाकार कार्यालय (लेखा व हक) भगवानदास रोड राजस्थान, जयपुर-302005.	33		कार्यालय महालेखाकार (लेखा एवं हक)-II, उत्तर प्रदेश, 20, सरोजिनी नाथ झू मार्ग, प्रयागराज -211001 उत्तर प्रदेश,
17		कार्यालय प्रधान महालेखाकार (लेखा एवं हक) तेलंगाना, साइफाबाद, हैदराबाद, -500 004	34		निदेशक, लेखा निदेशालय लेखा भवन, सिलवासा संघ प्रदेश दादरा एवं नगर हवेली-396230

SP- 008 557713

Grant of Temporary Increase
(Dearness Relief) to State
Government Pensioners/
Family Pensioners with effect
from dated: 01/01/2026
(Revision of Pay Rule, 2009,
6th Pay Commission)

GOVERNMENT OF GUJARAT

Finance Department

Govt. Resolution No. HGV-102017-O-1201-Pension cell (P)

Sachivalaya, Gandhinagar.

Dated: 19th May, 2026

Read:-

- (I) GR FD No. PGR-1009-6 & 7-Pay Cell (M), Dated: 27/02/2009.
- (II) GR FD No. PGR-102009-4 & 5-Pay Cell, Dated: 13/04/2009.
- (III) GR FD No. HGV-102017-O-1201-P, Dated: 17/10/2025.
- (IV) Government of India, Ministry of Finance, Department of Expenditure O.M.No.1/1(ii)/2026-E.II(B), Dated: 22/04/2026.
- (V) GR FD NO. VLB-102009-GOI-10-CH, Dated: 04/15/2026.

RESOLUTION

The Pensioners/Family Pensioners who are getting pension/family pension according to Pay Scale of G.C.S.R. (Revision of pay), Rule 2009 (6th Pay Commission) have been accorded Temporary Increase (T.I.) up to 257% vide Government Resolution as mentioned at (III) above.

Now, the State Government has decided to increase the rates of Temporary Increase (Dearness Relief) admissible to State Government pensioners/family pensioners, who are getting pension/family pension according to Revision of Pay Rules, 2009 (6th Pay Commission) as under.

No.	Admissible from date	Admissible Rate
1.	From 01/01/2026	262% of the basic pay

1. Payment of Temporary Increase (Dearness Relief) involving a fraction of a rupee shall be rounded off to the nearest rupee (lower or higher).
2. Temporary Increase (Dearness Relief) at the rates indicated in above table will also be admissible on the additional basic pension/additional family pension available to Pensioners/Family Pensioners based on their age as indicated in Government Resolution, Finance Department, No. PGR-1009-4 & 5-Pay Cell, Dated : 13/04/2009 and Government Resolution, Finance Department No. PGR-102016-6-Pay Cell, Dated: 15/10/2016.
3. The Temporary Increase as 262% will be paid regularly along with monthly pension from May-2026, the difference of months from January-2026 to April-



2026 of the proposed Temporary Increase will be paid in one installment along with salary of May (Paid in June-2026) after the resolution is published.

4. It will be the responsibility of the Pension Disbursing Authority, to calculate the quantum of Dearness Relief payable in each individual case.

5. All Accountant General of the respective States/Central Administrative Authority except Gujarat State are requested to take necessary action to authorize all the disbursing authorities under their control for making payment to Gujarat Pensioners drawing pension from their State Treasuries, Including Public Sector Banks.

6. Other Provisions governing grant of temporary Increase (Dearness Relief) to Pensioners such as regulations of dearness relief during employment/re-employment, regulations to temporary increase (Dearness Relief), where more than one pension is drawn etc. will remain unchanged.

By order and in the name of the Governor of Gujarat.



(P. M. Bharadva)

Under Secretary,
Finance Department.

To,

- The Principal Secretary to the Hon'ble Governor, Rajbhavan, Gandhinagar
- The Additional Chief Secretary to Hon'ble Chief Minister, Gandhinagar
- The Secretary to Hon'ble Deputy Chief Minister, Gandhinagar
- The Personal Secretaries to all Hon'ble Ministers/State level Ministers
- The Secretary, Gujarat Legislative Secretariat, Gandhinagar
- The Secretary, Gujarat Vigilance Commission, Gandhinagar
- The Secretary, Gujarat Civil Service Tribunal, Gandhinagar
- The Secretary, Hon'ble Gujarat High Court, Ahmedabad
- The Secretary, Gujarat Subordinate Staff Selection Board, Gandhinagar
- The Secretary, Gujarat Public Service Commission, Ahmedabad
- All Departments of Secretariat with request to forward to all concerned HoDs/All Head of Offices under the department
- The Accountant General-I (Audit), Gujarat State, Ahmedabad/Rajkot
- The Accountant General-11 (A&E), Gujarat State, Ahmedabad /Rajkot
- The Examiner, Local Fund Accounts /All Dist. Assistant Examiners
- The Director, Pension & Provident Fund, Gandhinagar
- The Director, Accounts & Treasuries, Gandhinagar
- The Pension Payment Office, Ahmedabad
- The Pay and Accounts Officer, Gandhinagar/Ahmedabad
- The Resident Audit Officer, Gandhinagar/Ahmedabad
- The System Manager, Finance Department - For placing on the website.
- Select file- Pension cell-2025

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- By letter

(P.T.O.)

All Accountant Generals In India as under:-

No. of copies

1. The Accountant General, Gujarat, Ahmedabad.	2
2. The Accountant General, Andhra Pradesh, Hyderabad	2
3. The Accountant General II, Andhra Pradesh, Hyderabad	2
4. The Accountant General, Assam, Dispur	2
5. The Accountant General -I, Bihar, Patna	2
6. The Accountant General -I, Kerala, Thiruvananthapuram	2
7. The Accountant General, Madhya Pradesh, Gwalior	2
8. The Accountant General-I, Tamil Nadu, Chennai	2
9. The Accountant General-II, Tamil Nadu, Chennai	2
10. The Accountant General I, Maharashtra, Mumbai	2
11. The Accountant General-I, Maharashtra, Nagpur	2
12. The Accountant General-II, Karnataka, Bangalore	2
13. The Accountant General, Orissa, Bhubaneswar	2
14. The Accountant General, Punjab, Chandigarh	2
15. The Accountant General, Haryana, Chandigarh	2
16. The Accountant General, Himachal Pradesh, Shimla	2
17. The Accountant General, Rajasthan, Jaipur	2
18. The Accountant General-II, Uttar Pradesh, Lucknow	2
19. The Accountant General- III, Uttar Pradesh, Allahabad	2
20. The Accountant General -II, West Bengal, Kolkata	2
21. The Accountant General, Jammu & Kashmir, Shrinagar	2
22. The Accountant General, Manipur, Imphal	2
23. The Accountant General, Tripura, Agartala,	2
24. The Accountant General, Nagaland, Kohima	2
25. The Accountant General, Chhattisgarh, Raipur	2
26. The Accountant General, Jharkhand, Ranchi	2
27. The Accountant General, Uttaranchal, Dehradun	2
28. The Accountant General, Telangana, Hyderabad	2
29. The Principal, Pay & Accounts Officer, Delhi Administration, Vikas Bhavan, New Delhi	2
30. The Comptroller of Accounts, Ministry of External Affairs, New Delhi.	2
31. The Comptroller & Auditor General of India, New Delhi.	2
32. The Director of Accounts & Treasuries, Government of Goa, Panaji, Goa.	2
33. The Director of Accounts & Treasuries, Union Territory of Diu and Daman Daman.	2

1. Reserve Bank of India, La Gajjar Chambers, Ashram Road, Ahmedabad-9 2
2. Allahabad Bank, Opp. Sardar Patel Seva Samaj, C. G. road, Ahmedabad-9 1
3. Bank of Baroda, Zonal Office, Opp. Reserve Bank of India, Income Tax, Ahmedabad-9 2
4. Bank of India, Zonal Office, Bhadra, Ahmedabad-1 2
5. Canara Bank, Narayan Chambers, Ashram Road, Ahmedabad 2
6. Corporation Bank, Regional Office, Opp. Navrangpura Bus Stand
Navrangpura, Ahmedabad-9. 2
7. Indian Bank, Regional office, Navrangpura, Nr. Swastik Cross Roads,
C. G. Road, Ahmedabad-9 2
8. Indian Overseas Bank, Chinubhai Towers, Ashram road, Ahmedabad. 2
9. Punjab National Bank, Popular House, Ashram Road Ahmedabad-14 2
10. Syndicate Bank Zonal Office, Neptune Tones, Ashram Road, Ahmedabad 2
11. Union bank of India, Zonal Office, 172/1, Premchand House, High Court Road,
Ashram Road, Ahmedabaid 2
12. Union Bank of India, Head Office-II, Operational and service Department
D.D. Block, 3 and 4, sector-1 salt lake city, kolkatta-700 064 2
13. State Bank of India, Ahmedabad-1. 2

(P.T.O.)

Grant of Temporary Increase
(Dearness Relief) to State
Government Pensioners/
Family Pensioners with effect
from dated: 01/01/2026
(7th Pay Commission)

GOVERNMENT OF GUJARAT

Finance Department

Govt. Resolution No. HGV-102017-O-450-Pension cell (P)

Sachivalaya, Gandhinagar.

Dated: 19th May, 2026

Read:-

- (I) GR FD No. PGR-102016-6-Pay Cell, Dated: 15/10/2016.
- (II) GR FD No. PGR-102016-7-Pay Cell, Dated: 15/10/2016.
- (III) GR FD NO. HGV-102017-O-450-P, Dated: 17/10/2025.
- (IV) Government of India, Ministry of Finance, Department of Expenditure
O.M.No.1/4(i)/2026-E.II(B), Dated: 22/04/2026.
- (V) GR FD NO. VLB-102016-GOI-7-CH, Dated: 04/05/2026.

RESOLUTION

The State Government has decided to pay 58% Temporary Increase (Dearness Relief) to State Government Pensioners/Family Pensioners vide GR mentioned at (III) above. Government has now decided to increase the rates of Temporary Increase (Dearness Relief) admissible to State Government Pensioners/ Family Pensioners with effect from Dt. 01/01/2026 as under.

No.	Admissible from date	Admissible Rate
1.	From 01/01/2026	60% of the basic pay

1. Payment of Temporary Increase (Dearness Relief) involving a fraction of a rupee shall be rounded off to the nearest rupee (lower or higher).
2. Temporary Increase (Dearness Relief) at the rates indicated in above table will also be admissible on the additional basic pension/additional family pension available to Pensioners/Family Pensioners based on their age as indicated in Government Resolution, Finance Department, No. PGR-102016-6-Pay Cell, dated 15th October, 2016 and Government Resolution, Finance Department No. PGR-102016-7-Pay Cell, dated 15th October 2016.
3. The Temporary Increase as 60% will be paid regularly along with monthly pension from May-2026, the difference of months from January-2026 to April-2026 of the proposed Temporary Increase will be paid in one installment along with salary of May (Paid in June-2026) after the resolution is published.
4. It will be the responsibility of the Pension Disbursing Authority, to calculate the quantum of Dearness Relief payable in each individual case.

5. All Accountant General of the respective States/Central Administrative Authority except Gujarat State are requested to take necessary action to authorize all the disbursing authorities under their control for making payment to Gujarat Pensioners drawing pension from their State Treasuries, Including Public Sector Banks.

6. Other Provisions governing grant of temporary Increase (Dearness Relief) to Pensioners such as regulations of dearness relief during employment/re-employment, regulations to temporary increase (Dearness Relief), where more than one pension is drawn etc. will remain unchanged.

By order and in the name of the Governor of Gujarat.



(P. M. Bharadva)

Under Secretary,
Finance Department.

To,

- The Principal Secretary to the Hon'ble Governor, Rajbhavan, Gandhinagar
- The Additional Chief Secretary to Hon'ble Chief Minister, Gandhinagar
- The Secretary to Hon'ble Deputy Chief Minister, Gandhinagar
- The Personal Secretaries to all Hon'ble Ministers/State level Ministers
- The Secretary, Gujarat Legislative Secretariat, Gandhinagar
- The Secretary, Gujarat Vigilance Commission, Gandhinagar
- The Secretary, Gujarat Civil Service Tribunal, Gandhinagar
- The Secretary, Hon'ble Gujarat High Court, Ahmedabad
- The Secretary, Gujarat Subordinate Staff Selection Board, Gandhinagar
- The Secretary, Gujarat Public Service Commission, Ahmedabad
- All Departments of Secretariat with request to inform All HoDs/All Head of Offices.
- The Accountant General-I (Audit), Gujarat State, Ahmedabad/Rajkot
- The Accountant General-11 (A&E), Gujarat State, Ahmedabad /Rajkot
- The Examiner, Local Fund Accounts
- The Director of Pension & Provident Fund, Gandhinagar.
- The Director of Accounts & Treasuries, Gandhinagar.
- The Pension Payment Office, Ahmedabad
- The Pay and Accounts Officer, Gandhinagar/Ahmedabad
- The Resident Audit Officer, Gandhinagar/Ahmedabad
- The System Manager, Finance Department - For placing on the website.
- Select file, Pension Cell-2026

-
- By letter

1. Reserve Bank of India, La Gajjar Chambers, Ashram Road, Ahmedabad 9 2
2. Allahabad Bank, Opp. Sardar Patel Seva Samaj, C. G. road, Ahmedabad 9 1
3. Bank of Baroda, Zonal Office, Opp. Reserve Bank of India, Income Tax, Ahmedabad 9 1
4. Bank of India, Zonal Office, Rhadra, Ahmedabad 1 1
5. Canara Bank, Narayan Chambers, Ashram Road, Ahmedabad 1
6. Corporation Bank, Regional Office, Opp. Navrangpura Bus Stand
Navrangpura, Ahmedabad 9. 1
8. Indian Bank, Regional office, Navrangpura, Nr. Swastik Cross Roads,
7 C. G. Road, Ahmedbad-9 2
8. Indian Overseas Bank, Chinubhai Towers, Ashram rood, Ahmedabad. 2
9. Punjab National Bank, Popular House, Ashram Road Ahmedabad-14 2
10. Syndicate Bank Zonal Office, Neptune Tones, Ashram Road, Ahmedabad 2
11. Union bank of India, Zonal Office, 172/1, Premchand House, High Court Road,
Ashram Road, Ahmedabaid 2
12. Union Bank of India, Head Office-II, Operational and service Department
D.D. Block, 3 and 4, sector-1 salt lake city, kolkatta-700 064 2
13. State Bank of India, Ahmedabad-1. 2

All Accountant Generals In India as under:-	No. of copies
1. The Accountant General, Gujarat, Ahmedabad.	2
2. The Accountant General, Andhra Pradesh, Hyderabad.	2
3. The Accountant General II, Andhra Pradesh, Hyderabad	2
4. The Accountant General, Assam, Dispur	2
5. The Accountant General I, Bihar, Patna	2
6. The Accountant General I, Kerala, Thiruvananthapuram	2
7. The Accountant General, Madhya Pradesh, Gwalior	2
8. The Accountant General-I, Tamil Nadu, Chennai	2
9. The Accountant General-II, Tamil Nadu, Chennai	2
10. The Accountant General-I, Maharashtra, Mumbai	2
11. The Accountant General-I, Maharashtra, Nagpur	2
12. The Accountant General-II, Karnataka, Bangalore	2
13. The Accountant General, Orissa, Bhubaneswar	2
14. The Accountant General, Punjab, Chandigarh	2
15. The Accountant General, Haryana, Chandigarh	2
16. The Accountant General, Himachal Pradesh, Shimla	2
17. The Accountant General, Rajasthan, Jaipur	2
18. The Accountant General-II, Uttar Pradesh, Lucknow	2
19. The Accountant General- III, Uttar Pradesh, Allahabad	2
20. The Accountant General -II, West Bengal, Kolkata	2
21. The Accountant General, Jammu & Kashmir, Shrinagar	2
22. The Accountant General, Manipur, Imphal	2
23. The Accountant General, Tripura, Agartala,	2
24. The Accountant General, Nagaland, Kohima	2
25. The Accountant General, Chhattisgarh, Raipur	2
26. The Accountant General, Jharkhand, Ranchi	2
27. The Accountant General, Uttaranchal, Dehradun	2
28. The Accountant General, Telangana, Hyderabad	2
29. The Principal, Pay & Accounts Officer, Delhi Administration, Vikas Bhavan, New Delhi	2
30. The Comptroller of Accounts, Ministry of External Affairs, New Delhi.	2
31. The Comptroller & Auditor General of India, New Delhi.	2
32. The Director of Accounts & Treasuries, Govenment of Goa, Panaji, Goa.	2
33. The Director of Accounts & Treasuries, Union Territory of Diu and Daman Daman.	2