

भारत के नियंत्रक और महालेखा परीक्षक का कार्यालय,
Office of the Comptroller and Auditor General of India,
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संख्या 04- वि.प्र.प्र./ विविध पत्राचार /162-2025-26
दिनांक:- 12 जनवरी 2026

To

All Heads of Department of IA&AD
(As per mailing list)

विषय : कार्यालयों का विलय/विभाजन- के संबंध में।

Subject: Merger/bifurcation of the offices-regarding.

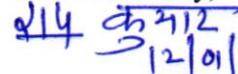
Sir/Madam,

Consequent upon various notification issued by the HQs pertaining to bifurcation/merger of the offices across IA&AD, the Field offices are raising various types of queries pertaining to budget arrangements. In this regard, Field offices are requested to adhere to the following guidelines for arrangements regarding allotment/expenditure of funds:-

- i) In case of merger of two offices, the DDO code number (either of the two existing DDO codes of the merged offices), which will be operational, post-merger of the offices may be intimated to the HQs office as well as Pr. PAO, office of the AG (Audit) Delhi.
- ii) In case of bifurcation of the office, the newly created office may take up the matter with Pr. PAO, office of the AG (Audit) Delhi, for creation of a new DDO code for the new office under intimation to the HQs.
- iii) In case of conversion of an existing office to a branch office, the branch office may approach Pr. PAO office of the AG (Audit) Delhi for creation of NCDDO under DDO (main office), under intimation to this office.
- iv) In case of change in jurisdiction of PAO, the same may be taken up with Pr. PAO, office of the AG (Audit) Delhi under intimation to HQs.

2. Further, it is stated that since the funds for current financial year are already allotted to all the offices, there will be no change with regards to budgetary arrangement during the current financial year. For next financial year, newly created DDO/Operational DDOs may intimate the consolidated/bifurcated requirement (as the case may be) of funds to HQs office (within the requirement already projected in BE 2026-27). Branch offices may furnish their demand to the respective main office for consolidation. Funds will be allotted in the month of March 2026 to the operational/new DDO code, accordingly.

Yours faithfully,


12/01/2025

(राज कुमार)

वरिष्ठ प्रशासनिक अधिकारी (वि.प्र.प्र.)