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Circular No.27/2021  
No.967-Staff (App I)/22-2016  
Date: 03<sup>rd</sup> August 2021

To

1. All the Heads of Department in IA&AD  
(as per mailing list except overseas audit offices)
2. Director General (Commercial)
3. Director General (Headquarters)

Subject: Hiring of retired officers/CAs/CMAs on short term contract basis.

Sir/Madam,

The scheme for hiring retired officers/CAs/CMAs on short term contract basis circulated vide various Headquarters orders from time to time has been reviewed. Keeping in view the Constitutional and statutory obligations of the Comptroller and Auditor General of India and the necessity to adequately man the Headquarters and the field offices, it has been decided to engage retired officers/CAs/CMAs on short term contract basis against vacancies to a certain extent. The following guidelines are issued in this regard:

2. Extent of vacancies that can be filled up:

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies that can be filled up
Audit and A&E offices	Retired Sr. AO and AAO. For Commercial Audit Offices: Retired Sr. AO and AAO failing which by CAs and then CMAs.	25 % of vacancies in Sr. AO and AAO cadre subject to condition that regular officials plus retired officials hired on short term contract basis shall not exceed 90 % of PIP in the cadre.
	Supervisor, Asst. Supervisor, Sr. Auditor/Sr. Accountant and Auditor/Accountant	10 % of vacancies subject to condition that regular officials plus retired officials hired on short term contract basis shall not exceed 80 % of PIP in the cadre.
	Sr. Private Secretary, Private Secretary, Stenographer, Gr. I & Gr. II	To the extent of vacancies subject to condition that regular officials plus retired officials hired on short term contract basis shall not exceed total number of IA&AS officers and Welfare Officer.
Training Institutes (NAAA, iCISA, iCED and RTIs/RTCs)	Retired Sr. AO, AAO, Sr. Private Secretary, Private Secretary, Stenographer, Gr. I & Gr. II, Supervisor, Asst. Supervisor, Sr. Auditor & Sr. Accountant.	100%

*Handwritten notes:*  
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14/08/21

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Adms - I  
5/8/21

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AAO (Adms - I)

3. **Eligibility:**

- (i) Retired Sr. AOs/AOs shall be eligible for hiring against the vacancies in the cadre of Sr. AO and AAO.
- (ii) Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO and Supervisor.
- (iii) Retired Supervisor shall be eligible for hiring against the vacancies in the cadre of Supervisor.
- (iv) Retired Supervisor, Asst. Supervisor shall be eligible for hiring against the vacancies in the cadre of Asst. Supervisor.
- (v) Retired Supervisor, Asst. Supervisor, Sr. Auditor/Sr. Accountant shall be eligible for hiring against the vacancies in the cadre of Sr. Auditor/Sr. Accountant and Auditor/Accountant.
- (vi) Retired Sr. Private Secretary shall be eligible for hiring against the vacancies in the cadre of Sr. Private Secretary.
- (vii) Retired Sr. Private Secretary/Private Secretary shall be eligible for hiring against the vacancies in the cadre of Private Secretary.
- (viii) Retired Sr. Private Secretary/Private Secretary/Stenographer Gr. I shall be eligible for hiring against the vacancies in the cadre of Stenographer Gr. I & II.

4. **Tenure and age limit:** The retired officers/CAs/CMAs can be hired on a short term contract basis initially up to a period of one year. The maximum number of terms shall be restricted to five. Further, no retired officer/CAs/ICWAs shall be hired on short term contract basis beyond the age of 65 years.

5. **Remuneration and Allowances:**

- (i) Remuneration and allowances payable to retired officers/officials will be governed by OM No. 3-25/2020-E.III A dated 09.12.2020 issued by the Department of Expenditure, Ministry of Finance, Government of India, New Delhi, which is as under:
  - (a) The retired officers/officials shall be paid a fixed monthly amount, arrived at by deducting the basic pension from the pay drawn at the time of retirement. The amount so fixed shall remain unchanged for the term of the contract.
  - (b) An appropriate and fixed amount as transport Allowance for the purpose of commuting between the residence and the place of work shall be allowed not exceeding the rate applicable to the appointee at the time of retirement.
  - (c) No annual increment/percentage increase, Dearness Allowance and House Rent Allowance shall be allowed during the contract.
- (ii) CAs/CMAs hired against the vacancies in Sr. AO and AAO cadre in Commercial Audit Offices will be paid fixed monthly remuneration of Rs. 51,750/- as intimated by this office vide letter No. 763-Staff (App)/22-2016 dated 27.05.2019.

6. **Leave:** Paid leave of absence may be allowed at the rate of 1.5 days for each completed month of service to the retired officials/CAs/CMAs hired on short term contract basis. Accumulation of leave beyond a calendar year may not be allowed. However, absence during curfew, bandh, strike, lockdown should be dealt with in a similar way as in the case of serving officers/officials as these are events beyond the control of any individual.

If retired officers/CAs/CMAs hired on short term contract basis remain absent, beyond paid leave in a month for reasons other than those indicated above, his/her remuneration shall be deducted on pro-rata basis as under:

Fixed monthly remuneration X No. of days of absence on working days

7. **Duties assignable and other conditions:**

- (a) In A&E offices, the retired officers hired on short term contract basis shall not sign the PPOs, GPF statements, monthly accounts, and correspondence etc. These documents shall be signed by a regular officer only.
- (b) Retired officers shall, as far as possible, not be deputed on field audit duties/inspection. In case of exigencies, if the situation so demands, they may be deputed on field audit duties and TA/DA shall be paid as per their entitlement at the time of retirement. Even in such cases, they shall not issue any audit/inspection memo which will be issued by a regular officer only.
- (c) The CAs and CMAs can be engaged only for very specific research oriented tasks and in areas of non-sensitive audit. The hired CAs and CMAs shall be kept away from the auditee offices and shall not have direct interface with them. Moreover, in all such cases, it needs to be ensured that confidentiality of audit process/audit information is not compromised and there is no possibility of conflict of interest.
- (d) Retired officers/CAs/CMAs hired on short term contract basis are not authorised to either write or review the APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/Reviewing Officer.
- (e) Where considered necessary, the Heads of Department may issue suitable Identity Cards to the retired officers/CAs/CMAs hired on short term contract basis.

8. **Procedure for hiring:**

A. **Retired officers**

- (a) The concerned offices shall invite applications from the retired personnel interested in taking up short term assignments by notifying their requirements through the local office notice boards and office website.
- (b) A committee comprising of three Group Officers, nominated by the concerned Head of the Department, would go through the applications received and draw up panels for each cadre based on the grading in the APARs, work experience in required field etc. The recommendations of the Committee shall be submitted to the Head of the Department.
- (c) (i) For vacancies to the extent mentioned against Audit and A&E Offices in para 2 above:

The Head of the Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to Staff Wing for approval of DAI (HR).

- (ii) For vacancies beyond the percentage mentioned against Audit and Accounts in para 2 above:

The Head of the Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to his/her controlling DAI/ADAI for approval. After the approval of the DAI/ADAI, the concerned functional wing shall forward the proposal to Staff Wing for approval of DAI (HR).

**B. CAs/CMAs**

- (a) First preference for hiring would be given to retired Sr. AOs/AOs/AAOs. Only in case the retired Sr. AOs/AOs/AAOs are not available, CAs and thereafter CMAs shall be considered.
  - (b) The Commercial Audit Offices desirous of hiring CAs/CMAs on short term contract basis shall define the scope of work, time frame and number of CAs/CMAs to be hired.
  - (c) The Commercial Audit Offices shall invite applications for hiring of CAs/CMAs after obtaining approval of the DAI (Comml). The applications may be invited by placing a notice on the office notice board and the office website with a copy to the local chapter of the ICAI and ICAI.
  - (d) The applications received would be scrutinised by a Committee of three Group Officers. If more CAs apply than the number of vacancies, the marks scored by them in their CA exam and their experience would be the basis for their selection. The selection of CMAs shall also be done on the similar lines.
  - (e) The recommendations of the Committee to hire CAs/CMAs shall be submitted to the Head of the Department.
  - (f) The Head of the Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to the DAI (HR.) for approval.
9. The retired officials/CAs/CMAs hired on short term contract basis shall sign an agreement of confidentiality containing a clause on Ethics and Integrity.
10. All the concerned offices shall submit a half-yearly return to the Headquarters (Staff Wing) latest by 10<sup>th</sup> October for the period from April to September and 10<sup>th</sup> April for the period from October to March each year in the prescribed format as per Annexure.
11. These guidelines supersede all the existing guidelines on the subject.

Yours faithfully,

*Supriya*

(Supriya Singh)

Asstt. Comptroller & Auditor General (N) - 1