

महालेखाकार (ले०&ह०) का कार्यालय  
बीरचंद पटेल पथ,  
पटना, बिहार - 800001



OFFICE OF THE ACCOUNTANT  
GENERAL (A&E),  
BIRCHAND PATEL PATH  
PATNA, BIHAR - 800001

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

No.Admn-I/(A&E)/80-Prom. AAO/24-25/ 355

Date - 10.02.2025

**Notice**

**Sub:- Implementation of Hon'ble CAT, Chandigarh Bench and Guwahati Bench order regarding fixation of seniority of directly recruited Assistant Audit Officers from date of joining.- reg.**

Reference is invited towards Headquarters' Office circular No. 6-Staff(Appt.III)/2025 dated 29.01.2025 (copy attached) on the above subject.

In this regard, all concerned is hereby informed that as per available records, no such case exist in this office. However, if any such employee/ex-employee has concerned with the aforementioned circular, it may be brought to the notice of this office within 10 days of issuance of this notice.

This issues with the approval of the Competent Authority.

**Encl: As above.**

*sd/-*  
Sr. Dy. Accountant General (Admn)

Copy forwarded to :-

1. Secretary to Accountant General (A&E), Bihar, Patna for kind information.
2. PA to Sr. Dy. A. G. (Admn) for kind information.
3. PA to Dy. A. G. (Pension) for kind information.
4. PA to Dy. A. G. (A/cs, Works & VLC) for kind information.
5. Data Manager/ AAO-ITS for uploading on official website.
6. All employees through internal communication group.
7. Notice Board.

*[Signature]*  
Sr. Accounts Officer / Admn. -I

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124



Circular no. 6 – Staff (Appt.III)/2025  
No 70 -Staff (Appt.III)/165-2024

OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

दिनांक / DATE **129 JAN 2025**

To

1. All HoDs of IA &AD
2. Principal Director, Commercial -II

**Subject: Guidelines for implementation of Hon'ble CAT, Chandigarh Bench and Guwahati Bench order regarding fixation of seniority of directly recruited Assistant Audit Officers from date of joining.**

Consequent to the dismissal of the Special Leave Petition (SLP) by the Hon'ble Supreme Court in the matter of Biltu Saha & others vs. C&AG and Deepak Sharma & others vs. C&AG, the Competent Authority has decided to implement the orders of the CAT Chandigarh Bench dated 07.09.2016 and the Guwahati Bench order dated 14.12.2023 across all Cadre Controlling Authorities (CCAs) of the Assistant Audit Officer/Assistant Accounts Officer (AAO) cadre in IA&AD. This decision necessitates the re-fixation of seniority for Directly Recruited AAOs from the date of joining. Further, after due consideration of the associated issues, it has been decided to implement the order retrospectively from the date of issue of DoPT O.M. No. 20011/5/90-Estt.D dated 04.11.1992, which delinked seniority from confirmation. In order to implement the said order, the following guidelines are issued:

## 2. Revision of seniority list

All the CCAs are required to revise the seniority list of SO/AAO cadres, starting from 04.11.1992, in accordance with the following broad principles:

- (i) Regular service of all the directly recruited SOs/AAOs is to be reckoned from date of their joining as SO/AAO in IA & AD after being selected by Staff Selection Commission.
- (ii) The inter-se seniority of direct recruit SOs /AAOs shall be fixed in terms of DoPT OM No. 9/23/71-Estt. (D) dated 06.06.1978 which was partially modified vide DoPT O.M. No. 35015/2/93-Estt.(D) dated 09.08.1995.
- (iii) If a direct recruit SO/AAO is terminated from service for failing to pass the SAS (formerly SOGE) exam within the probation period and is later appointed as an Auditor/Accountant, he will lose his claim to seniority as a directly recruited candidate and will be treated as having been appointed on promotion, should he subsequently qualify the SAS exam.

(iv) The seniority of promoted officials in the SO/AAO cadre shall be determined from the date of their promotion to the cadre. In cases where the promotion date of an official falls within the validity period of offer of appointment of direct recruitment for SOs/AAOs, directly recruited candidates shall be placed en bloc above the promoted official.

### 3. Notional promotion by convening Review DPC

(i) Promotions to the higher cadres are to be reviewed in light of the revised seniority list and the applicable Recruitment Rules. The impacted DPC panels for promotion needs to be reviewed to account for the notional promotion of senior officials (as per the revised seniority list) from the date of promotion of their respective immediate juniors (as per the revised list). However, this review should be made keeping in view post-based reservation factor. If any junior has been promoted ahead of their seniors due to reservation benefits, such instances shall not be considered for Review DPC. Thus, comparisons of relative seniority should only be made among employees within the same category (SC/ST) and regardless of category with UR employees.

(ii) While determining the eligibility of candidates for notional promotion in the Review DPC as of the crucial date, the date of successful completion of the probation period should be taken into account.

(iii) During the Review DPC, situations may arise where officials already promoted based on the existing seniority list could be excluded from the Review DPC panel due to a shortage of vacancies. To address this, the Competent Authority has decided to create supernumerary posts to ensure that all existing promoted employees, along with the newly considered employees, can be included in the Review DPC panel. These supernumerary posts will be personal to the respective employees and will be operational for a specified period. Each supernumerary post will be abolished on the date the concerned employee is adjusted against a regular vacancy in the grade to which the promotion was granted.

(iv) In cases where a candidate had previously refused to accept a promotion at any stage, and such candidates are now found eligible for notional promotion retrospectively due to the revision of seniority, they shall be given a fresh offer of appointment for promotion in the Review DPC panel arising under the current scenario.

(v) For the purpose of vigilance clearance, review DPC will take into consideration the circumstances obtaining at the time of original DPC and any subsequent situation arising thereafter will not stand in the way of vigilance clearance for review DPC. However, before the officer is actually promoted it needs to be ensured that he / she is clear from vigilance angle and the provision of para 7 of DoPT O.M. No. 22011 / 4 / 91-Estt. (A) dated 14.09.1992 are not attracted.

(vi) In case of retired employees recommended in the panel of review DPC he may be given the benefit of notional promotion w.e. f. the date of promotion of his immediate junior in the reviewed panel and fixation of notional pay subject to the fulfillment of the following conditions:

- a) That the officer who is immediate junior to the retired employee assumed charge of the higher post on or before the date of superannuation of the retired employee.
- b) That the said retired Government servant was clear from vigilance angle on the date of promotion of his immediate junior.
- c) A retired Government servant who is considered for notional promotion from the date of promotion of his immediate junior on the recommendation of a review DPC would also be entitled to fixation of pension on the basis of such notional pay.

#### 4. Notional pay fixation

Following notional promotion, pay fixation and pension revision shall be carried out on a notional basis in accordance with the extant pay fixation rules and CCS (Pension) Rules, 1972. The actual increase in pay or pension will be effective only from the date of operationalization of the reviewed panel, subject to approval from Headquarters. No arrears shall be payable.

#### 5. Recruitment Rules (RRs) and Crucial dates

In the Review DPC, the extant Recruitment Rules (RRs) are required to be referred to in order to determine eligibility based on the prescribed length of service as of the crucial date for the respective panel year. Since the review of promotions is being conducted retrospectively from 1992, a reference list of changes in the RR's and crucial dates over this period has been provided below.

##### (i) Minimum length of service for promotion as per RR's

| Feeder and promotional cadre | Minimum length of service required for promotion as on crucial date |
|------------------------------|---|
| SO to AAO                    | 3 years of Service, as per RR of 2001 and 1989                      |
| AAO to AO                    | AAO with 5 year of combined service as SO and AAO as per RR of 1989 |
|                              | AAO with 6 years combined service as AAO and SO as per RR of 2001   |
|                              | AAO with 5 years of service as per RR of 2016                       |
| AO to SAO                    | AO with 3 years of service (w.e.f. 01.04.1992)                      |
|                              | AO with 2 year of service as per RR of 2002.                        |
|                              | In 2019 merger of AO and SAO cadre                                  |
| AAO to SAO                   | AAO with 7 years of service as AAO as per RR of 2019                |

## (ii) Changes took place in crucial dates

| Panel Year      | Crucial Date   | References  |
|-----------------|--|---|
| 1990 onwards    | 1 <sup>st</sup> October of the preceding calendar year<br>However, in respect of Sr.AO cadre for the panel year 1992 only, the crucial date was 1 <sup>st</sup> April. | DoPT OM No.22011/7/86-Estt(D) dated 19.07.1989  |
| 1999 onwards    | 1 <sup>st</sup> January of the vacancy year  | DOP&T OM No.22011/9/98-Estt.(D) dated 8th September, 1998   |
| 2015-16 onwards | 1 <sup>st</sup> April (Panel year 2015-16 onwards)   | DOP&T O.M No.22011/6/2013-Estt(D) dated 28th May, 2014  |
| 2019 onwards    | 1 <sup>st</sup> January of the vacancy year subject to relaxation provided for panel year 2020,2021, 2022 pro  | DoPT's OM No.2201 1/4/2013-Estt.(D) dated 8.5.2017,<br>DoPT OM No. AB-14017/17/2018-Estt. RR dated 12.08.2021 |

**6. Review DPC by UPSC**

Review DPC for promotions to the Sr. AO cadre up-to the panel year 2019, i.e., before the reclassification of Sr. AO as Group A, will be conducted with the approval of Headquarters. However, for subsequent panel years where the DPC has already been convened by the UPSC on one or more occasions, the procedure for conducting the review DPC will be communicated separately, following the completion of the review DPC for panel years up-to 2019 in the respective offices.

**7. Step-by- step guide for implementation of the order**

- i. Field offices are required to identify the first batch of directly recruited SO/AAOs since 1992. Starting with the first batch of recruitment, the seniority list needs to be revised based on the principles outlined in paragraph 2 above. This process will be applied to each subsequent panel year, and a combined seniority list for the SO/AAO cadre should be prepared in the prescribed format (**Annexure I**).
- ii. From the combined revised seniority list, the impacted DPC panels for promotion to higher grades (SO to AAO, AAO to AO, and AO to SAO) is required to be assessed by identifying the promotion date of the junior (according to the revised seniority), subject to the conditions specified in paragraph 3(i) above. Based on this, a statement should be prepared in the prescribed format (**Annexure II**), showing all employees who are to be notionally promoted retrospectively.
- iii. After completing Annexure II, the requirement for supernumerary posts should be compiled in **Annexure IV**, specifying the period for which supernumerary posts will be required for each individual employee. A proposal for the creation of supernumerary posts should then be forwarded to Headquarters for approval.

iv. Upon receiving Headquarters' approval for the creation of supernumerary posts, the Review DPC up to the panel year 2019 should be convened, and approval from Headquarters should be sought for operationalization of the review panel.

v. The Review DPC for promotion to the Sr. AO cadre from the panel year 2020 onwards will be conducted subsequently, and details will be communicated separately.

#### 8. Constitution of implementation cell

To ensure the timely implementation of this order, it will be necessary to engage dedicated manpower for this task. Additionally, close coordination between Headquarters and field offices will be required at various stages. Therefore, all Heads of Departments (HoDs) are requested to form a dedicated team, preferably consisting of Sr. AOs and AAOs, to serve as the implementation cell for this purpose. Furthermore, Group Officer in charge of Administration should be nominated as the nodal officer for overall supervision and coordination with Headquarters.

#### 9. Timelines

The entire exercise needs to be completed in a time-bound manner. The following timeline should be adhered to during the process:

| Activity details   | Timeline                            | Remarks  |
|--|-------------------------------------|--|
| Publishing revised seniority list (Annexure I) in the official website                                 | By March 2025                       | 15 Days to be given for submitting representations.  |
| Finalization of the revised seniority list duly addressing all representations                         | By April 2025                       | ---  |
| Forwarding proposal for creation of supernumerary post and certified revised seniority to Headquarters | By 1 <sup>st</sup> week of May 2025 | Documents to be submitted while sending proposal of creation of supernumerary post to Headquarters: <ul style="list-style-type: none"> <li>(i) Revised Seniority List (Annexure I),</li> <li>(ii) Statement showing names of the employees who are to be considered for promotion in Review DPC panel (Annexure II)</li> <li>(iii) Certificate (Annexure III)</li> </ul> |



|   |   |   |
|---|---|---|
|   |   | <p>(iv) Details of supernumerary posts required (Annexure IV)</p> <p>(v) Reservation Roster</p> <p>(soft copies in MS Excel for Annexure I, II &amp; IV)</p>  |
| Convening Review DPC (up-to panel year 2019 for promotion to Sr.A.O) and forwarding Review DPC proposal to Headquarters seeking approval of operationalization of panel | Within 2 weeks upon receipt of approval of supernumerary post from Headquarters | <p>Documents to be submitted while sending proposal to Headquarters:</p> <p>(i) Minutes of proceedings of original DPC of each impacted panel years.</p> <p>(ii) Proceedings of corresponding year-wise Review DPC vis-à-vis original DPC.</p> <p>(iii) Vigilance clearance certificate</p> <p>(iv) APAR Grading Certificate</p> <p>(v) Minor/major penalty certificate</p> <p>(vi) No relation certificate</p> |
| Issuing promotion order, notional pay fixation as per extant pay rules  | Within one month of getting Headquarters' approval of Review DPC.               | ---   |

**Yours faithfully,**

  
**Director General (Staff)**