

प्रधान महालेखाकार (लेखापरीक्षा प्रथम) का कार्यालय, मध्य प्रदेश,  
ऑडिट भवन, झाँसी रोड, ग्वालियर

Admn-11/G-4/LettersfromHeadquarter/F-12 दिनांक:16-12-2025

प्रति,

1. सचिव, प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), म.प्र. ग्वालियर।
2. उप महालेखाकार/ए.एम.जी. 1,2,3,4 एवं 5
3. वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन-12,13,14, विधि कक्ष, गोपनीय कक्ष, फास (एम), सामान्य अनुभाग, कार्यपालन राख, कल्याण शाखा, हिंदी कक्ष, रिपोर्ट, रिपोर्ट-पी.ए.सी., आई.टी.ए., स.ले.प.अ. (डी.एजी. सेल)/ए. एम. जी. 1,2,3,4,5, ऑडिट इम्पैक्ट सेल, ए.पी.डी.ए.सी., एस.एम.यू. ।
4. वरिष्ठ लेखापरीक्षा अधिकारी / आई.एस. विंग को यथाशीघ्र कार्यालय की वेबसाइट पर अपलोड करने हेतु ।
5. श्री उत्कर्ष यादव स.ले.प.अ. को इन्टरनेट एवं इंट्रानेट सम्बंधित कार्य हेतु ।
6. सूचना पटल ।

विषय: Frequent Discrepancies Noticed in Cases Seeking  
Clarification/Approval for Rectification of Anomalies - Regarding.

महोदय/महोदया

उक्त विषयान्तर्गत पत्र के सम्बन्ध में लेख है कि भविष्य में मुख्यालय को विसंगति निवारण/वेतन स्टेप-अप इत्यादि से संबंधित स्पष्टीकरण अथवा स्वीकृति हेतु भेजे जाने वाले सभी प्रस्तावों से संबंधित प्रति सूचनार्थ एवं आवश्यक कार्रवाई हेतु संलग्न कर प्रेषित की जा रही है।

संलग्न:ययोक्त।

भवदीय,

हस्ता-

वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासना-11



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**1 Attachment(s)**

Cir. No. 44-2025.pdf  
1.9 MB

भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110124



OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
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**E-mail**

Circular No. <sup>44</sup> Staff Entt. I/2025  
<sup>368</sup> No. Staff Entitlement-I/63-2025

26 NOV 2025

**To**

**All the Heads of the Department in IA&AD**  
(As per mailing list except overseas offices)

**Subject:** Frequent Discrepancies Noticed in Cases Seeking Clarification/Approval for Rectification of Anomalies – Regarding.

**Sir/Madam,**

We receive a number of correspondences in the Staff Wing seeking sanction for stepping up of pay to address various anomalies.

2. While processing these cases, it is noted that many submissions include discrepancies, such as incompleteness, inconsistencies, or missing essential information. These issues tend to be similar and recurring in nature.
3. Consequently, there is a need to return these cases to the concerned offices along with Headquarters' observations, seeking clarifications and additional details. This can lead to additional back-and-forth communication between Headquarters and field offices, which may cause avoidable delays in processing and some inefficiency in time and resources.
4. To help reduce such delays and minimize unnecessary correspondence with the Staff Wing, it is assessed that it would be beneficial to share these commonly observed discrepancies with field offices.
5. With this in mind, we kindly suggest that, going forward, all submissions to Headquarters for clarifications, approvals on anomaly rectifications, or related matters include the points outlined in the enclosed checklist (Annexure) to ensure completeness.
6. Additionally, it is reiterated that copies of office orders granting MACP, NFU, pay fixation, increments for passing RAE, Incentive Examinations, etc., should not be routinely endorsed or forwarded to Headquarters without a clear purpose. In such instances, these communications would simply be noted and filed at Headquarters without further action or feedback, as Headquarters cannot assume responsibility for verifying their contents. Instead it is requested to refer matters to Headquarters only when there is a genuine doubt in processing, addressed to the A.C. (N), and include relevant office orders as supporting documents, if needed.
7. Implementing this approach is expected to help streamline the submission process, promote complete information sharing, and enable faster resolutions for everyone involved and

it is therefore requested that henceforth all such correspondences incorporate the points from the enclosed/attached checklist to facilitate smoother handling.

**Yours faithfully,**

25/26/11

**(SUMEET KUMAR)**  
**Asst. Comptroller & Auditor General (N)**



## Checklist- Annexure-I

### Rectification of Anomaly case

- a) The proposal for stepping up/ Rectification of anomaly (in general) is to be examined in light of OM No.4/3/2017, Estt(Pay-I), dated 26.10.2018 (Consolidated guidelines for rectification of pay anomaly) read with FR 22. The proposal is to be sent to the Headquarters while mentioning the reason and date of anomaly along with the extant provisions, scope of their applicability in the concerned case and office views and recommendation in this regard. The date where the anomaly is arising is to be shown in bold letters in the pay statement.
- b) The proposal for rectification of anomaly is to be sent invariably along with the comparative pay fixation statement separately for each senior with respect to his first junior showing side by side the details of the pay drawn right from joining service along with other service details such as grant of DNI's, MACP/NFU/Promotion, etc., by both the officials and comparative pay drawn by the officials on those dates in each and every row which may be furnished in the following format devoid of any error :

SENIOR						JUNIOR					
(Name of the senior official)						(Name of the junior official with whom the					
Gradation list No.						anomaly arises & stepping up is proposed.)					
Date of Birth						Gradation list No./ Date of Birth					
Events/ Appoint ment /Promot ion	Date	pay scales where requir ed	Pay		Remarks	Events/A ppointme nt /Promotio n	Date	pay scales where requit ed	Pay		Remarks
			Pay/ GP	Level					Pay/ GP	Level	

- c) Where the stepping up of more than one senior with reference to a common junior is proposed, in such case, separate comparative pay fixation statement in respect of each senior with reference to the junior is to be enclosed.
- d) The name of the senior and the junior officials must be correctly mentioned in the forwarding letter and in the comparative pay statement.
- e) The pay drawn by the senior official on every DNI, grant of advance increments on account of passing an examination etc, indicating the pay that the junior official was drawing as on that date and vice versa, year wise has to be indicated.
- f) The pay statement should indicate the revised pay from time to time as per the CPC prevailing at that time and the upgraded pay scales from 01.01.1996 as per O.M dated 28.02.2003 are to be indicated.
- g) The pay in the pay band and Grade pay, where required, are to be shown separately and not as aggregate of the same since it leads to intricacies in examining the regulation of pay.
- h) Certificate of 'first junior' is essential for examining the proposal for rectification of anomaly so that the actual first junior is correctly identified and not overlooked. The same is required

in the format "a particular official (Name of Junior with whom anomaly arises) is **first** junior to the concerned senior (Name of senior) ". Further, at times it is seen that offices are mixed up with 'first junior' and 'immediate junior'. In this regard it is clarified that the 'first junior' need not be the 'immediate junior'. The 'first junior' is the one/is the junior with whom the anomaly is first arising in the pay of the senior and he/she may not necessarily be the 'immediate junior'.

- i) The options exercised by the concerned officials, in terms of FR 22 (1) (a) (1) and Rule 13 of CCS(RP) Rules 2008/2016 for fixation of pay on promotion, grant of MACP, NFU etc. whether the official had opted for fixation on date of such financial upgradation or from the DNI of the lower post/Pay scale/Grade Pay/Level is to be clearly mentioned.
- j) The exact date of passing DCT, SOGE etc should be indicated clearly while also indicating the correct and revised rates, from time to time, prevailing on the given dates as per recommendation of relevant CPC in vogue, of Qualification Pay, SOGE Special pay/Allowance clearly for the 1<sup>st</sup> year of waiting and 2<sup>nd</sup> year onwards, right from date of passing such examinations.
- k) Where any pre-mature increment, additional increment has been given the details of the same is to be mentioned.
- l) Where the pay of the senior official or the junior official has been stepped up in the past, details of such stepping is to be invariably mentioned such as reason for stepping up, name of the junior, copy of Headquarters sanction letter etc. and while also mentioning whether on the date of recent anomaly, the said earlier junior existed in the given cadre or still in service or promoted and the reason for not proposing stepping up with reference to the earlier junior.**
- m) Where the DNI of the senior has been preponed at par with a junior, the fact of such same must be clearly indicated to the effect that whether the same was a case of ante-dation done consequent to introduction of the relevant CPC and the provisions provided therein or the same was rectification of pay for removing anomaly, if so, copy of Headquarters' sanction letter is to be enclosed.
- n) The events of passing Incentive /RAE / CPD etc. examinations to be clearly mentioned along with the additional increment granted.  
Further, it is to be specifically mentioned whether both the seniors and the juniors w.r.t. whom the rectification of the anomaly has been sought have passed the same exams i.e. Incentive /RAE /CPD etc. from time to time and they are similarly placed or not.
- o) If a junior has been appointed/promoted earlier than a junior in a given cadre, the reason/details of the same are to be mentioned along with extant provisions in this regard.
- p) In cases of period of suspension, penalty, dies-non, EOL etc is intervening the period of anomaly, and if the pay or the DNI of the official has been affected/postponed due to such events, in such case the particulars of the same has to be clearly mentioned along with the facts of the matter in brief and the views/recommendations of the office in this regard while mentioning the extant provisions for such views/recommendations.
- q) Where ACP/MACP has been granted, it is to be clearly indicated whether it is 1<sup>st</sup> /2<sup>nd</sup> ACP or 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup> MACP and the date from which the same has been counted.
- r) The checklist (as per Annexure-I-A) duly filled to be sent along with proposal for examining the case of rectification of Anomaly thoroughly.

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**Annexure-I-A****CHECK LIST FOR CASES OF STEPPING UP OF PAY**

Sl. No.	Details Required as per Check List	Remarks
(i)	Date of Anomaly	
(ii)	Cadre/Post in which anomaly arisen	
(iii)	Primary reason for Stepping up/ Rule/ Provision	
(iv)	whether the condition of stepping up fulfilled in terms of OMNo.4/3/2017, Estt(Pay-I), dated 26.10.2018. If no, which condition is not fulfilled	
(v)	Comparative pay fixation Comparative pay statements in statements of both the employees	
(vi)	whether Senior and Junior belong to same cadre on the date of Anomaly	
(vii)	Whether the pay scale/Level/ Pay Band-GP of lower and higher post of both employees is identical	
(viii)	Certificate of first junior attached	
(ix)	Any other Remarks pertaining to the case	

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**Checklist- Annexure-II****SUBJECT:- Pay Matters**

Following facts need to be incorporated alongwith correspondence seeking clarification on pay matters :-

- i) A concrete case.
- ii) Specific point of doubt and why the doubt is arising.
- iii) The extant provisions on the matter & applicability/non-applicability of the same in the referred case.
- iv) Views/comments of the office.
- v) Recommendations/proposal of the office.
- vi) Relevant pay details where required right from joining service.
- vii) Proposed pay fixation statement, if any
- viii) Any other relevant information pertaining to the case.

**SUBJECT:- Financial upgradation matters**

Following Facts need to be incorporated alongwith correspondence seeking clarification regarding financial upgradation matters :-

- i) Facts of the case in chronological order in tabular form indicating intermittent due dates of MACP & promotions earned.
- ii) Specific point of doubt and why the doubt is arising.
- iii) The extant provisions on the matter & applicability/non-applicability of the same in the referred case.
- iv) Views/comments of the office.
- v) Recommendations/proposal of the office.
- vi) Relevant APAR gradings of the official in tabular form.
- vii) Whether the official had represented against average grading in APAR, and if yes, action taken thereon
- viii) Any other relevant information pertaining to the case.

**SUBJECT:- Cases seeking relaxation for air travelling performed by non-entitled officials.**

The following points should be clearly mentioned while seeking relaxation for air travelling:

- i) Information as per HQ Circular dated 18.07.2017, Annexure I & II.

- ii) Necessary permission accorded by the competent authority for air travel.
- iii) Copy of air tickets and boarding passes.
- iv) Due justification for opting air travel by the official.

**SUBJECT:- Cases seeking relaxation for belated claims.**

The following points should be examined and clearly mentioned while seeking relaxation for belated claims:

- i) Detailed information of the proposal in chronological order in tabular form i.e. period of claims, due date of submission of claims, delay in days regarding - submission of claims, total amount of claims, reasons of pendency along-with views /comments on the proposal.
- ii) Supporting documents substantiating the reasons for delay.
- iii) The extant provisions on the matter & applicability/non-applicability of the same in the referred case.
- iv) Recommendations of the office for relaxation.

**SUBJECT:- Representation matters**

The matter of representation is required to be examined in light of the following while referring the matter to Headquarters & furnishing details

- i) Headquarters' Circular No. 14, dated 12.04.2023
- ii) Headquarters Circular No. 26 dated 14.07.2025
- iii) The factual details and comments on the Representation.
- iv) The extant provisions on the matter & applicability/non-applicability of the same in the referred case.
- v) Line of Action taken by office.
- vi) Specific point of doubt, if any and why the doubt is arising.
- vii) The recommendations/proposal of the Office.

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