

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फ़र मार्ग,
नई दिल्ली-110 124



Circular No. 37 /Staff (Disc-III) 29-2024

No. 104 /Staff (Disc-III)/29-2024

OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI - 110 124

To

दिनांक / DATE 15.07.2026

1. All the Heads of Department in the IA&AD
(As per mailing list)
2. Director (P)

Subject: Modification of guidelines regarding unauthorized absence (*Dies-non*) in respect of Senior Audit/Accounts Officers (Sr. AOs) and Senior Divisional Accounts Officers (Sr. DAOs).

Reference is invited to Headquarters Circular dated 31.07.2024, wherein it was instructed that all cases of unauthorized absence (*Dies-non*) concerning Senior Audit/Accounts Officers (Sr. AOs) and Senior Divisional Accounts Officers (Sr. DAOs) shall be dealt with exclusively by the Comptroller and Auditor General (C&AG) of India.

2. The matter has since been reconsidered in order to streamline administrative functioning. Accordingly, in partial modification of the instructions contained in the aforementioned Circular dated 31.07.2024, the C&AG of India has approved a bifurcated approach regarding the invocation of provisions under FR 17(1) and FR 17-A.

3. The revised delegation of powers and competent authorities for handling cases of unauthorized absence in respect of Sr. AOs and Sr. DAOs shall be as follows:

Provision	Present Authority (As per Circular dated 31.07.2024)	Revised Authority
FR 17(1) (<i>No Pay & Allowances</i>)	C&AG of India	AG / PAG / PDA / DG (Field Office HoDs)
FR 17-A (<i>Break in Service</i>)	C&AG of India	Retained by C&AG of India (HQ)

4. Consequently, the financial consequence of "No Work, No Pay" under **FR 17(1)** shall henceforth be decided and executed by the respective Heads of Department (HoDs) in the field offices. Any proposal involving a formal break in service or serious disciplinary implications under **FR 17-A** must continue to be forwarded to the Staff wing (other than Commercial) for decision and consideration of the C&AG of India.

5. All field offices are requested to take note of these modified instructions for strict compliance.

Yours faithfully,


(Sumeet Kumar)
Asstt. Comptroller and Auditor General (N)