



सकलसिद्धि सधन्य
Dedicated to Truth in Public Interest

प्रधान महालेखाकार (लेखापरीक्षा-I) का कार्यालय, ओडिशा, भुवनेश्वर
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
ODISHA, BHUBANESWAR

CIRCULAR

No. 29

Date: 24.07.2026

Headquarters office vide letter dated 23.07.2026 has circulated the guidelines relating to "Entrustment of charge of Group Officers to SAOs on Adhoc-basis" which has been uploaded in the Circulars/ Orders section of official website of this office.

In view of the above, it is requested that all Sr. Audit Officers of this office shall go through the contents of the aforesaid circular.

Sd/-

Sr. Audit Officer/ Admin

No. Admn (Audit-I)/Genl/Group-A/2026-27/825

Date: 24.07.2026

Copy forwarded for information and necessary action to,

1. The Secretary to Pr. Accountant General (Audit-I), Odisha, Bhubaneswar.
2. Steno to DAG/AMG-I, DAG/AMG-II, DAG/AMG-III, DAG/AMG-IV, Sr.DAG/AMG-V
3. Branch Officer: Report/ ECPA/ PAC/ OE/ OM/ Estate Cell/ Trg.&Exam/ITA/ Confidential Cell/Welfare/ Legal Cell/AMG I/AMG II/AMG III/AMG IV/AMG V with a request to circulate between all Sr. Audit Officers posted in the Group.
4. SAO/ DA & R Cell, with a request to upload the Circular in the office website

P. J. 24/07/2026
Sr. Audit Officer/ Admin

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

No. 1204 -GE.I/Adhoc. App./27-2026

Dated : 23.07.2026

To

**All all field offices of IA&AD
(As per mailing list)**

**Subject: Entrustment of charge of Group Officers to SAOs on Adhoc-basis –
regrading.**

Madam/Sir,

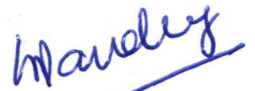
Reference is invited to this office Circular Letter No. 1064-GE-I/Adhoc. App/27-2026 dated 01/07/2027 containing guidelines on the cited subject, forwarded to all CCAs vide email dated 02/07/2026, requesting submission of proposals for entrustment of charges by 20/07/2026 (copy enclosed).

2. In this regard, following clarifications are issued:

- a) The proposals are to be prepared individual field office wise by the concerned HoDs.
- b) The SAOs to be considered must have completed five-year regular service as SAO as per the latest gradation list of the field office concerned.
- c) For offices such as Civil Audit Offices with SAOs from multiple cadres like Civil Audit, LAD, Commercial, CEA/CRA etc., the eligibility list for consideration should be prepared in similar manner as the AICEL for JTS of IAAS. For this the SAOs should be placed as per date of joining as SO, however, inter-se seniority at SAO level (Current status) within a cadre has to be maintained.
- d) Where two or more Civil Audit offices have a common CCA, they should submit individual proposals based on the eligibility of SAOs in their offices prepared **on** the basis of seniority of SAOs in the gradation list of their CCA concerned. Where the situation necessitates (SAOs from different cadres working under their control), they may also follow sub-para (c) above, for preparation of eligibility list.
- e) Commercial Offices, having SAOs solely from Commercial Cadre should prepare the eligibility list of SAOs in their office on the basis of their seniority in Commercial Wing gradation list.
- f) For Commercial offices having SAO from multiple Cadres, the eligibility list should be prepared as per sub-para (c) above.
- g) Defence Audit Offices may also prepare the eligibility list in the manner cited in sub-para (e) and (f) above.
- h) Field offices of Commercial Audit and Defence Audit may coordinate with their CCAs in this regard.

- i) HoDs of Central Audit Offices (Except DGA, Central Kolkata) may also prepare the eligibility list of the SAOs from various CCAs currently working under them, in the as per sub-para (c) above.
 - j) SAOs from CEA / CRA cadre who have not been transferred from the existing office may be considered under the existing HoDs, in the manner as per sub-para (c) above.
 - k) Where the SAOs in the Zone of Consideration (5/8) submit their unwillingness, the Zone of Consideration should extend to include SAOs from below to make up the panel of 5/8 SAOs. However, SAOs with minimum 5 year service have to be considered only. In case, the panel size gets restricted due to non-availability of eligible SAOs, the Committee may recommend the name(s) from the restricted panel.
 - l) It may be ensured that the recommended SAO has a left over service of minimum 06 months.
3. Proposals complete in all respects should be submitted to this office by 31st July 2026.
 4. HoDs must ensure that the proposals are submitted to this office by email (pdpersonnel@cag.gov.in) by the above date. No further extension would be provided.
 5. The HoDs shall ensure that the circular is given wide publicity among all SAOs.

Yours sincerely,



(Swati Pandey)
Principal Director
(Personnel. SMU & Coordn.)

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
9-Deen Dayal Updhyay Marg
NEW DELHI - 110 124

CONFIDENTIAL

No. 1064 -GE-I/Adhoc. App/27-2026
Dated: 01/07/2026

All the HODs
(as per mailing list)

Subject: Entrusting the charge of Dy. Accountant General level posts to Sr. Accounts Officers/Sr. Audit Officers during short term vacancies.

Madam/Sir,

Entrustment of the charge of vacant Dy. Accountant General level posts to Sr. Accounts/Sr. Audit Officers during short term vacancies (31 days or more) is regulated in terms of instructions contained in this office circular letter No.5217-GE-I/Adhoc.App/173-2001 Date 21/08/2007.

2. In supersession of the existing instructions, it has been decided to lay down the following guidelines to be followed by field offices while making proposals for filling up vacant Dy. Accountant General/Deputy Director level posts on *ad hoc* basis in their offices:-

- i) In case there is one vacancy the zone of consideration should be 5 and
- ii) In case of 2 vacancies the zone of consideration should be 8.

3. For this purpose, the HoDs shall be required to constitute a Selection Committee with the Chairman (HoD), Group Officer (Administration) and at least one more Group Officer, as members.

4. The committee shall consider the senior most 5/8 SAOs (as the case may be) and recommend the names of senior most SAO with the best record for the entrustment of the ad-hoc charge of the vacant Group Officer post for a period of six months initially or till a regular Group Officer is posted against the said vacant post. The restriction of 5 or 8 senior most SAOs in the zone of consideration may be looked at by each HoD and, if situation demands, may recommend beyond this with valid justification. The quantum of additional remuneration payable to SAOs for holding the Group Officer charge on *ad hoc basis* shall be Rs. 6000/- pm.

5. In case, out of the 5/8 SAOs there are SAOs on deputation or working as Welfare Officers, their willingness for being considered for ad-hoc charge as Group Officer may be obtained in writing. In case they are not willing to be considered, their juniors may be considered to ensure that there are 5 or 8 (as the case may be) eligible SAOs on the panel.

6. The proposal must be accompanied with:
 - a. Recommendations of the Selection Committee (Annexure-I).
 - b. Comparative Statement of APAR grading (Annexure-II).
 - c. Checklist of SAOs who are willing to be considered for appointment as DAG/Dy Director on adhoc basis (Annexure-III).
 - d. Gradation List of SAO of the cadre as on date (Annexure-IV).
 - e. Copies of APARs for the last five years.
7. The selection committee should record reasons for the selection made by them. In case SAOs senior to those considered have expressed their unwillingness to be considered, the same may be taken in writing and forwarded to headquarters office.
8. The entrustment of the charge would be initially for a period of six months or till a regular Group Officer is posted against the said vacant post, whichever is earlier.
9. Format of "Office Order" to be issued by the field offices is attached as Annexure-V.
10. Requests for extension beyond 6 months may be forwarded to the Headquarters and invariably be supported by a special report on the performance of the officer during the first six months.
11. Kindly acknowledge the receipt.

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(Swati Pandey)

Principal Director (Personnel, SMU & Coordn.)

Annexure-I
(Illustrative only)

Proceedings of the Departmental Selection Committee for entrustment of additional charge of Vacant Group Officer post(s) on Adhoc basis.

Name of the Office: _____

The Selection Committee consisting of Shri _____
Designation _____ (Chairman), Shri _____, Designation _____
_____ of the O/O the _____ (Member-I) and Shri _____,
Designation _____ of the O/O the _____
(Member-II) constituted as per the CAG Headquarters guidelines issued vide No. _____ dated _____, met on _____ to consider the cases of eligible and willing Senior Accounts/Audit Officers for entrustment of charge as Group officer in the O/O the _____ on adhoc basis initially for a period of six months from the date of joining or till a regular Group Officer is posted against the said vacant post, whichever is earlier.

2. The Committee was provided a checklist containing names of five/eight senior most SAOs, the prescribed zone of consideration of 01/02 vacancy(s).

3. The Committee was informed that neither disciplinary/criminal/vigilance proceedings are pending or contemplated against any of the SAOs under consideration nor any of SAOs enlisted in the checklist has been imposed any penalty during last ten years.

(Factual position may be stated here)

4. The Committee considered the Service records as in the APARs of the Officers in the zone of consideration and recommends the name (s) of Shri/Smt/Ms. _____ SAO and Shri/Smt/Ms. _____ SAO, for entrustment of charge of the vacant Group Officer post (s) in the O/o the _____,

(The committee may modify as per the existing factual position)

5. The Committee certifies that none of their relatives are being considered and otherwise also they are not interested in any particular person.

6. Any other point(s) the Committee may like to add.

(Name/Designation)
Member-I

(Name/Designation)
Member-II

(Name/Designation)
Chairperson

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Annexure-II
Comparative Statement of APAR grading for last Five years

<i>Name/Designation</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>

DAG/Director (Administration)

Annexure-III

Checklist of SAOs who are willing to be considered for entrustment of charge against vacant Group Officer post

Sl No	Gradation List No	Employee Id	Name	Whether SC/ST	DOB	DOA in Govt Service	DOA as AO	DOA as SAO
1	2	3	4	5	6	7	8	9

Office	Penalty if any during last 10 years	Integrity Certified	Vigilance Clearance	Remarks, if any
10	11	12	13	14

DAG/Director (Administration)

Annexure-IV

**Gradation List of SAO of the cadre as on _____ to be considered as feeder list of SAO
for entrustment of charge of vacant Group Officer**

Name of the Office:

SNo	Emp_ID	Name	DOB	DOA as SAO	DOR	Present Posting	Remarks, if any.
1	2	3	4	5	6	7	8

Annexure-V

Office Order Template for field offices

OFFICE OF THE

OFFICE ORDER

Shri Sr. Accounts Officer/Sr. Audit Officer, has been entrusted with the charge of the vacant post of Dy. Accountant General/Deputy Director of Audit (.....) in this office in terms of Headquarters circular letter No. with effect from purely as an adhoc arrangement subject to the following conditions;

- (1) The entrustment of the charge would be initially for a period of six months or till a regular Group Officer is posted against the said vacant post, whichever is earlier.
- (2) This arrangement does not constitute promotion or appointment to IA&AS or to any post of higher scale of pay.
- (3) While looking after the charge of the said post, Shri will be paid an additional remuneration of Rs. 6000/- (Rupees Six thousand only) in addition to his pay in his own Pay Level provided the period is for 31 days or above but not exceeding, in any case, beyond 6 months.
- (4) Will not exercise the statutory powers vested in the said post under C.C.S (C.C.A) rules, 1965.
- (5) Will not be entitled to any other Special pay/allowance in addition to the additional remuneration of Rs. 6000/- (Rupees Six thousand only) pm mentioned above.
- (6) This ad-hoc arrangement can be terminated at any time without assigning any reason.

(Authority: Comptroller & Auditor General's letter No. _____ dated _____)

DG/PAG/PDA/AG

Distribution:

1. Officer concerned.
2. DAI (HR) CAG Headquarters
3. DAI/ADAI (Concerned Functional Wing) CAG Headquarters
4. DG (Staff) CAG Headquarters
5. PD (P) CAG Headquarters
6. PD & Secretary to CAG of India.
7. DG/PD (Concerned Functional Wing) CAG Headquarters
8. PAO (Local)
9. Other Local distributions

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