

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



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

**Swati Pandey, IA&AS,
Principal Director
(Personnel, SMU & Coordination)**

दिनांक / DATE 09.06.2026

Dear Madam/Sir,

I am to invite you kind attention to this office's letter No. 416-GE.I/35-2025 dated 11.03.2026, wherein the names of eligible departmental officers borne on the Group 'A' Cadres on Sr. Audit Officers, Sr. Accounts Officers and Sr. Administrative Officers in the Indian Audit and Accounts Department, who have completed 5 years' regular continuous service in the grade (including erstwhile post of AO) as on 01.01.2026 and who are below 57 years of age as on 01.01.2026, under your cadre control, were called for, for preparation of All India Combined Eligibility List (Non-IA&AS) as on 01.01.2026.

2. Accordingly, an All India Combined Eligibility List (Non-IA&AS) of Sr. AOs in IA&AD **as on 1st January 2026** has been prepared on the basis of information / seniority list of eligible officers received from the Cadre Controlling Authorities. I am sending herewith one copy of the list (**in .PDF FORMAT by email**) which may kindly be downloaded and brought to the notice of the Sr. AOs, suitably.

3. As per the approved norms, the names of the eligible Sr. AOs / AOs (erstwhile) are required to be arranged in the All India Combined Eligibility List (Non-IA&AS), in order of the date of their appointment as Section Officer, without affecting the inter-se-seniority of Sr. AOs/AOs (erstwhile), in a particular cadre. In accordance with the above, the following criteria has been followed while compiling the All India Combined Eligibility List (Non-IA&AS):

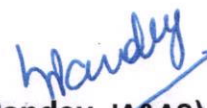
- (i) an officer who was superseded at the stage of promotion to the grade of AAO/AO/Sr.AO due to refusal of promotion/penalty/adverse entries in APARs, has been re-assigned a notional date of appointment as SO which is the date of appointment as SO of the Sr. AO/AO, other than a Sr.AO/AO belonging to SC/ST, ranked immediately above him.
- (ii) an officer who belongs to SC or the ST and who was appointed as SO/AAO/AO/Sr. AO against a point reserved for the relevant category, has been re-assigned a notional date of appointment as SO which is the date of appointment as SO of the Sr.AO/AO ranked immediately below him, and
- (iii) an officer, other than an officer referred to in (ii) above promoted out of turn to the grade of AO (erstwhile) will be re-assigned a date of appointment as SO which is the date of appointment/re-assigned date of appointment as SO of the Sr. AO/AO ranked immediately below him.

4. Position of each officer in the All India Combined Eligibility List (Non-IA&AS) may please be verified in the light of procedure detailed above and shortcomings, if any, may please be pointed out to this office for necessary action at this end.

(2)

5. Other than the above points, instructions highlighting some other crucial points to be taken care of while verifying the correctness of entries in the AICEL (Non-IA&AS) as on 1st January 2026, are also enclosed herewith.
6. A CHECK-LIST is also enclosed, which will be required to be submitted along with the verification report over the signature of the Sr. DAG/Director/DAG/Dy. Director in charge of Administration in your office.
7. **NO HARD COPIES OF THE AICEL (Non-IA&AS) as on 1st January 2026 WILL BE SENT SEPARATELY.** If for any reason the list cannot be downloaded, the office may contact Sr. AO (GE-I) in this office (Tel. No. 011 – 23509416) for the same.
8. The report on correctness/discrepancies noticed of facts in the AICEL (Non-IA&AS) as on 1st January 2026 or omissions of names must be sent to the Principal Director (Personnel) **latest by 25th June 2026. Thereafter, the list will be treated as final. If there are no comments to offer, a NO COMMENTS/NIL report may be sent.**
9. I request your personal intervention in adhering to the instructions enclosed therein for the process and maintaining the time schedule for submission of the verification report to this office, so as to ensure the initiation of the further steps in the promotion process in a timely manner.

Yours sincerely,


(Swati Pandey, IA&AS)

To,

All Cadre Controlling Authorities of
Sr. AO Cadre of IA&AD.

INSTRUCTIONS TO BE FOLLOWED WHILE VERIFYING CORRECTNESS OF ENTRIES IN THE AICEL (Non-IA&AS) OF AOs/SAOs AS ON 01.01.2026.

1. It is to be ensured that details of eligible officers; viz., Name, date of birth, date of promotion as SO/AAO, AO and Sr. AO furnished to this office by the CCA with reference to this office's letter No. 416-GE-I/35-2025 dated 11.03.2026 and included in the AICEL (Non-IA&AS) as on 01.01.2026, have been checked with reference to the SERVICE BOOK/OTHER RECORDS available with the CCA.
2. It is to be ensured that incidents of refusal of promotion/superseding in promotion as SO/AAO/AO/Sr. AO in respect of the eligible officers as furnished to this office by the CCA with reference to this office's letter No. 416-GE-I/35-2025 dated 11.03.2026 have been re-checked. In case any such incident was not reported to this office previously, the same is to be reported now with the verification report.
3. It is to be ensured that the names of officers **who were eligible for inclusion in the eligibility list (Non-IA&AS) as on 01.01.2026, but expired / retired voluntarily on or after 01.01.2026**, have been communicated to this office by the cadre controlling authorities and included in the AICEL (Non-IA&AS) at appropriate place as per their seniority.
4. As per clarification received from Director General (Staff) of this office, in the case of an officer, who has passed the SOGE while in A&E offices and accordingly promoted as Section officer in that office and subsequently qualified for appointment as Section officer in Audit office after passing the requisite SOGE (i.e. Audit Branch), her/his requisite qualifying service for promotion as AO/SAO is reckoned from the date of absorption in the concerned Audit office. The inter-se seniority in SO cadre, in Audit office, is reckoned from the date of absorption in the concerned Audit office. Period of service rendered as SO/AAO cadre in A&E office is not to be taken into consideration for her/his promotion to AO(erstwhile)/Sr.AO cadre in the concerned Audit office.
5. **In view of the above, it is to be ensured that for the purpose of AICEL (Non-IA&AS) as on 01.01.2026, the date of promotion as SO/AAO of officers who have passed the SOGE while in A&E offices and accordingly promoted as Section officer in that office and subsequently qualified for appointment as Section officer in Audit office after passing the requisite SOGE (i.e. Audit Branch), is the date of absorption in Audit office and not the date of joining/promotion as SO/AAO in A&E office. All such cases be reviewed carefully and factual position communicated to this office.**
6. **Cases of initiating disciplinary proceedings, imposition of minor/major penalties etc., if any, happened between the date of sending the list of eligible officers for preparation of the AICEL (Non-IA&AS) as on 01.01.2026 till date should invariably be communicated to this office along with all supporting documents while sending the verification report.**
7. It is also to be ensured that cases of initiation of fresh disciplinary proceedings or any outcome of an existing disciplinary proceeding that may take place between the period of sending the verification report of correctness of entries in AICEL (Non-IA&AS) as 01.01.2026 and finalization of the promotion process, is communicated to Headquarters office through a Demi-official letter addressed to the Pr. Director (Personnel) by email/post to ensure complete watch over such events. Confirmation of receipt of such communication by this office is to be obtained by the concerned CCA.
8. It may be ensured that the AICEL (Non-IA&AS) as on 01.01.2026 has been shown to all eligible officers included in the AICEL (Non-IA&AS).

9. The verification report by the CCA must be accompanied by the CHECK LIST attached herewith to be signed by the Sr. DAG/Director/DAG/Dy. Director in charge of Administration.

10. **NO HARD COPIES OF THE AICEL (Non-IA&AS) as on 01.01.2026 WILL BE SENT SEPARATELY.** If for any reason the list cannot be downloaded, the office may contact Sr. AO (GE-I) (Tel. No. 011 – 23509416) for the same.

11. **The report on correctness/discrepancies noticed of facts in the AICEL (Non-IA&AS) as on 01.01.2026 or omissions of names must be sent to the Principal Director (Personnel) latest by 25.06.2026. Thereafter, the list will be treated as final. If there are no comments to offer, a NO COMMENTS / NIL report may be sent.**

12. It may be ensured that APARs, complete in all respects for the years 2018-19 to 2023-24 of officers appearing from Sl. No. 01 to 300 of the AICEL (Non-IA&AS) as on 01.01.2026, with remarks/gradings of the Reporting and Reviewing officer, along with No Review Certificate(s) (Gap Sheet), wherever required, be kept ready so that the same could be sent to Headquarters office immediately whenever these are required. **Cases wherever the Reporting Officer and Reviewing Officer is the same, a certificate to this effect to be issued by the Sr. DAG/Director/DAG/Dy. Director in charge of Administration must be affixed with the APAR.**

13. The time schedule mentioned at 11 above for furnishing the information **(25.06.2026)** should be strictly adhered to, so as to ensure initiation of further steps in the promotion process in a timely manner.

**CHECK-LIST TO BE SENT ALONG WITH THE VERIFICATION REPORT OF
AICEL (Non-IA&AS) AS ON 1st JANUARY 2026.**

**(To be signed by Sr. DAG/Director/DAG/Dy. Director in charge of
Administration)**

Sl. No.	Check points	Remarks of CCA.
1.	Name of the office (CCA)	
2.	Whether details of eligible officers; viz., Name, date of birth, date of promotion as SO/AAO, AO and Sr. AO furnished by your office with reference to this office's letter No. 416-GE-I/35-2025 dated 11.03.2026 and included in the AICEL (Non-IA&AS) as on 01.01.2026, have been checked with reference to the SERVICE BOOK/OTHER RECORDS available with the CCA?	
3.	Whether incidents of refusal of promotion/superseding in promotion as SO/AAO/AO/Sr. AO in respect of the eligible officers as furnished by your office with reference to this office's letter No. No. 416-GE-I/35-2025 dated 11.03.2026 have been re-checked? In case of any such incident, which was not reported to this office earlier, whether the same is now being reported?	
4.	Whether the names of officers who were eligible for inclusion in the eligibility list (Non-IA&AS) as on 01.01.2026, but expired / retired voluntarily on or after 01.01.2026, have been communicated to Headquarters office by the CCA and included in the AICEL (Non-IA&AS) at appropriate place as per their seniority?	
5.	Whether the date of joining of officers appearing in the AICEL (Non-IA&AS) as on 01.01.2026 has been taken as the date of absorption in Audit office and not the date of joining/promotion as SO/AAO in A&E office? <i>(See paragraph 4 and 5 of the instructions to be followed while verifying correctness of entries in the AICEL (Non-IA&AS) of AOs/SAOs as on 01.01.2026).</i>	
6.	Whether the cases of initiating disciplinary proceedings, imposition of minor/major penalties etc., if any, <u>happened between the period of sending the list of eligible officers for preparation of the AICEL (Non-IA&AS) as on 01.01.2026 to till date</u> have been checked and are being sent with this verification report along with all supporting documents?	

7.	<p><u>(To be noted for action, if required, after sending this checklist).</u></p> <p>Cases of initiation of fresh disciplinary proceedings/outcome of an existing disciplinary proceeding, which may take place <u>between the date of sending this verification report and finalization of the promotion process</u>, will have to be invariably communicated through a Demi-official letter addressed to the Pr. Director (Personnel) by email/post to ensure complete watch over such events.</p> <p>Please certify whether the above has been noted for compliance.</p>	
8.	<p>Whether the AICEL (Non-IA&AS) as on 01.01.2026 has been shown to all SAOs under your cadre control who are appearing in the AICEL (Non-IA&AS) as on 01.01.2026?</p>	

Signature
(Sr. DAG/Director/DAG/Dy. Director
in charge of Administration)