

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
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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,
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दिनांक / DATE **29 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 st October of the preceding calendar year However, in respect of Sr.AO cadre for the panel year 1992 only, the crucial date was 1 st April.	DoPT OM No.22011/7/86-Estt(D) dated 19.07.1989
1999 onwards	1 st January of the vacancy year	DOP&T OM No.22011/9/98-Estt.(D) dated 8th September, 1998
2015-16 onwards	1 st April (Panel year 2015-16 onwards)	DOP&T O.M No.22011/6/2013-Estt(D) dated 28th May, 2014
2019 onwards	1 st 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, 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 st week of May 2025	Documents to be submitted while sending proposal of creation of supernumerary post to Headquarters: (i) Revised Seniority List (Annexure I), (ii) Statement showing names of the employees who are to be considered for promotion in Review DPC panel (Annexure II) (iii) Certificate (Annexure III)

		(iv) Details of supernumerary posts required (Annexure IV) (v) Reservation Roster (soft copies in MS Excel for Annexure I, II & IV)
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	Documents to be submitted while sending proposal to Headquarters: (i) Minutes of proceedings of original DPC of each impacted panel years. (ii) Proceedings of corresponding year-wise Review DPC vis-à-vis original DPC. (iii) Vigilance clearance certificate (iv) APAR Grading Certificate (v) Minor/major penalty certificate (vi) No relation certificate
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)

Annexure I

Combined revised seniority list of SO and AAO cadre (since 1992)

[illegible]

Annexure II

Statement showing names of the employees who are to be considered for promotion in Review DPC panel

[illegible]

Annexure –III

Certificate

It is certified that the combined seniority list of SO/AAO cadre, starting from 1st batch of directly recruited SO/AAO, has been prepared in accordance with the Headquarters' guidelines issued vide circular no. 6-Staff (Appt.III)/2025 dated 29.01.2025. The list has been circulated vide Circular No. dated. . Representation(s), if any received in this matter, have been addressed and accordingly, the seniority list (Annexure I) has been treated as final.

(PAG/DG/AG/PD)

Annexure -IV

Supernumerary posts required of be created

Name of the employee	Period from which supernumerary post required in AAO cadre	Period upto which supernumerary post required in AAO cadre	Period from which supernumerary post required in AO cadre	Period from which supernumerary post required in AO cadre	Period from which supernumerary post required in SAO cadre	Period from which supernumerary post required in SAO cadre

Note :

- Annexure I, II & IV needs to be prepared in MS Excel format and soft copy is required to be forwarded to Headquarter.
- 'NA' should be mentioned against any field which are not relevant for an employee.