

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI-110 124

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Circular No.06-2015
No.150-Staff (App)/22-2012
Date: 10th March, 2015

To

1. All the Heads of Department in IA&AD
(as per mailing list except overseas audit offices)
2. Director General (Commercial)
3. Director General (Headquarters)

Subject: Hiring of retired officers/CAs/ICWAs on short term contract basis.

Sir/Madam,

The scheme for hiring retired officers/CAs/ICWAs on short term contract basis circulated vide various Headquarters orders from time to time has been reviewed. Keeping in view the Constitutional and statutory obligations of the Comptroller and Auditor General of India and the necessity to adequately man the Headquarters and the field offices, it has been decided to engage retired officers/CAs/ICWAs on short term contract basis against vacancies to a certain extent. The following guidelines are issued in this regard:

1. **Extent of vacancies that can be filled up:**

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies in SAO/AO/AAO cadre that can be filled up
Training Institutes (NAAA, iCISA, iCED and RTIs/RTCs)	Retired SAO/AO/AAO	100%
Commercial Audit Offices	Retired SAO/AO/AAO failing which CAs and then ICWAs	10%
Other offices	Retired SAO/AO/AAO	10%

2. **Eligibility:** Retired SAOs/AOs shall be eligible for hiring against the vacancies in the cadres of SAO/AO and AAO. Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO only. Non-SAS passed candidates shall not be eligible for hiring on short term contract basis. CAs/ICWAs shall be hired only by Commercial Audit Offices in the case of non-availability of retired officers.
3. **Tenure and age limit:** The retired officers/CAs/ICWAs can be hired on a short term contract basis initially up to a period of 11 months. The maximum number of terms shall be restricted to three. Further, no retired officer/CAs/ICWAs shall be hired on short term contract basis beyond the age of 64 years.

ओ.पी.आर. सं. प्रधान महालेखाकार (नि.व. एवं प्र.नि.ए.) मंत्रिकालय
C.A.G./Pr. No. 713 Pr.A.G. (W.F. & P.) Sectt.
दिनांक / Date 20/03/15

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4. **Remuneration payable:**

- (A) The retired officers/CAs/ICWAs shall be paid fixed remuneration at the rates indicated against each:

S.No.	Hired against the vacancy in the cadre of	Remuneration per month
(i)	SAO/AO	Rs. 25,000/-
(ii)	AAO	Rs. 20,000/-
(iii)	CAs/ICWAs hired against the vacancies in SAO/AO/AAO cadres in Commercial Audit Offices	Rs. 30,000/-

- (B) The retired officers/CAs/ICWAs hired on short term contract basis will not be entitled for perquisites such as house rent allowance, residential accommodation, dearness allowance and transport allowance.
- (C) In case where retired officers are hired on short term contract basis on a post lower than from which they retired, the remuneration payable to them shall be of the lower post only.

5. **Leave:** The retired officers/CAs/ICWAs hired on short term contract basis shall not be entitled to any kind of leave. However, absence during curfew, bandh, strike should be dealt with in a similar way as in the case of serving officers/officials as these are events beyond the control of any individual. If retired officers/CAs/ICWAs hired on short term contract basis remain absent on any working day in a month for reasons other than those indicated above, his/her remuneration shall be deducted on pro-rata basis as under:

$$\frac{\text{Fixed monthly remuneration}}{22} \times \text{No. of days of absence on working days}$$

6. **Duties assignable and other conditions:**

- (a) In A&E offices, the retired officers hired on short term contract basis shall not sign the PPOs, GPF statements, monthly accounts, and correspondence etc. These documents shall be signed by a regular officer only.
- (b) Retired officers shall, as far as possible, not be deputed on field audit duties/inspection. In case of exigencies, if the situation so demands, they may be deputed on field audit duties and TA/DA shall be paid as per existing rules in accordance with the Grade Pay of the post against which they have been hired. Even in such cases, they shall not issue any audit/inspection memo which will be issued by a regular officer only.
- (c) The CAs and ICWAs can be engaged only for very specific research oriented tasks and in areas of non-sensitive audit. The hired CAs and ICWAs shall be kept away from the auditee offices and shall not have direct interface with them. Moreover, in all such cases, it needs to be ensured that confidentiality of audit process/audit information is not compromised and there is no possibility of conflict of interest.

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- (d) Retired officers/CAs/ICWAs hired on short term contract basis are not authorised to either write or review the APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/Reviewing Officer.
- (e) Where considered necessary, the Heads of Department may issue suitable Identity Cards to the retired officers/CAs/ICWAs hired on short term contract basis.

7. Procedure for hiring:

A. Retired officers

- (a) The concerned offices shall invite applications from the retired personnel interested in taking up short term assignments by notifying their requirements through the local office notice boards and office website.
- (b) A committee comprising of three Group Officers, nominated by the concerned Head of the Department, would go through the applications received and draw up panels for each cadre based on the grading in the APARs, work experience in required field etc. The recommendations of the Committee shall be submitted to the Head of the Department.
- (c) The Head of the Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to his/her controlling DAI/ADAI for approval.
- (d) After the approval of the DAI/ADAI, the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The functional wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.

B. CAs/ICWAs


- (a) First preference for hiring would be given to retired SAOs/AOs/AAOs. Only in case the retired SAOs/AOs/AAOs are not available, CAs and thereafter ICWAs shall be considered.
- (b) The Commercial Audit Offices desirous of hiring CAs/ICWAs on short term contract basis shall define the scope of work, time frame and number of CAs/ICWAs to be hired.
- (c) The Commercial Audit Offices shall invite applications for hiring of CAs/ICWAs after obtaining approval of the DAI (Comm). The applications may be invited by placing a notice on the office notice board and the office website with a copy to the local chapter of the ICAI and ICMAI.
- (d) The applications received would be scrutinised by a Committee of three Group Officers. If more CAs apply than the number of vacancies, the marks scored by them in their CA exam and their experience would be the basis for their selection. The selection of ICWAs shall also be done on the similar lines.

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- (e) The recommendations of the Committee to hire CAs/ICWAs shall be submitted to the Head of the Department.
 - (f) The Head of the Department, after satisfying himself/herself about the justification of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to the DAI (Comml.) for approval.
 - (g) After the approval of the DAI (Comml.), the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The Commercial Wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.
8. Any exception to the criteria mentioned above for hiring of retired officers/CAs/ICWAs on short term contract basis shall be with the prior approval of the Deputy Comptroller and Auditor General.
 9. All the concerned offices shall submit a half-yearly return to the Headquarters (Staff Wing) latest by 10th October for the period from April to September and 10th April for the period from October to March each year in the prescribed format as per Annexure.
 10. These guidelines supersede all the existing guidelines on the subject. These include this office letter No. 03/CA-I/98-2009 dated 06.01.2010, circular letter No. 316-GE.II/64-2009 dated 03.03.2010, letter No. 1351-NGE(App)/39-2010/Vol. I dated 01.11.2010, circular letter No. 998-Staff (App)/22-2011 dated 13.12.2011, circular letter No. 7-Staff (App)/22-2012 dated 09.01.2012 and letter no. 604-Staff (App)-I/22-2013 dated 20.05.2013 as modified from time to time.
 11. These guidelines shall be applicable with effect from April 1, 2015.

Yours faithfully,


10/3/15

(Kanjit Singh)

Asst. Comptroller & Auditor General (N)

