	<p align="center">ALL INDIA CIVIL ACCOUNTS OFFICERS (Senior Accounts Officers and Pay & Accounts Officers) ASSOCIATION (Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide O/o CGA, Min. of Finance's letter No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022) House No: H-405, Street No. 4, RAJ NAGAR, PART-2, PALAM COLONY, NEW DELHI- 110077. nebaicaoa@gmail.com</p>	
<p>President H.C. Mathpal 9810856355</p>	<p>Secretary General Kaushal Mishra 9818880211</p>	<p>Addl. Secretary General Sreemati Bhowmik 9810869034</p>

<p>Vice-President Anita Rawat 9911539190</p> <p>Jt. Secretary Generals Rajeev Kumar 9873815175 Avinash Kumar 8851049471</p> <p>Finance Secretary Subhash Chand 9717943630</p> <p>Asst. Finance Secretary Rajesh Kumar Sharma</p> <p>Asst. Secy. Generals</p> <p>Subhasish Deb Roy</p> <p>P. Mahesh Kumar</p> <p>Subhash Chander</p> <p>Biswajit Mondal</p> <p>Satyabrata Mishra</p> <p>Jitender Singh</p> <p>Geetanjali</p> <p>Asha Pal</p> <p>Rekha Dahiya</p> <p>Sumitra Goganio</p> <p>Ajay Sood</p> <p>Santosh Kumar</p> <p>Kumar Ashish</p> <p>Uttam Biswas</p> <p>Ashok S Tripathi</p> <p>Rajeev Kumar</p> <p>Auditor Rahul Butola</p>	<p>AICAOA/NEC/2023-24/117</p> <p>Date: 25th Jan. 2024</p> <p>To,</p> <p>The Controller General of Accounts Mahalekha Niyantarak Bhawan, E-Block, GPO Complex, INA, New Delhi-110023.</p> <p>Subject: Reminder regarding request for issuance of an OM on Pay Fixation consequent to the merger of the posts of PAO (L-9) with Sr. AO (L-10).</p> <p>Respected Sir,</p> <p>Your kind attention is once again invited to our previous correspondence, letter No. 108 dated 10.10.2023 (copy enclosed) and letter no. 112 dated 07.12.23 (copy enclosed), wherein AICAOA requested your office, being Cadre Controlling Office, to issue an OM on Pay Fixation consequent to the merger of the posts of PAO (L-9) with Sr. AO (L-10) to provide clarity on the pay fixation.</p> <p>Contents of OM F. No. A-65061(55)/79/2023-Group B-CGA-686 dated 18.09.23, which outlined the upgrading and merging of the post of PAO into the grade of Sr. AO, effective from 26.04.2023 has raised concerns regarding the ambiguity in the provisions for two distinct categories of officers affected by the re-designation and merger i.e.:</p> <ol style="list-style-type: none">1. PAOs who joined before 26.04.2023 and,2. PAOs (re-designated as Sr. AOs) who joined on or after 26.04.2023. <p>The existing OM F. No. A-65061(55)/79/2023-Group B-CGA-686 dated 18.09.23 lacks clarity in the Pay Fixation provisions for both types of cases and AICAOA has previously already requested your esteemed office vide letter dated 10.10.2023 and letter dated 07.12.2023 to address this matter by issuing an exemplifying OM covering both scenarios.</p> <p><u>Furthermore, O/o C&AG vide their office letter no. Circular No. 38/Staff Wing-2021 issued vide letter No. 881-Staff (Entt.-I)/122-2019 dated 27.10.2021 (copy enclosed) and O/o CGDA vide letter no. AN/XIV/14164/Pay Matters/Vol.I dated 13.09.2023 (copy enclosed) have also released clarifications about the fixation of pay consequent upon the merger of the posts of PAO (L-9) with Sr. AO (L-10).</u></p>
--	--

To avoid potential complications, confusion, and discontent among promoted Sr. AOs (on or after 26.04.2023), we earnestly request you to issue a comprehensive and illustrative OM that clearly outlines the fixation of pay under FR22(1)(a)(1) for promotions from the post of AAO to the post of Sr. AO on or after 26.04.2023 and under Govt. of India Order (6) below FR 23 for existing PAOs before 26.04.2023. This would not only maintain uniformity but also provide much-needed clarity across different Ministries/Departments.

Your kind attention to this matter is crucial, and we look forward to a positive resolution that aligns with the principles of fairness and adherence to established regulations.

Yours sincerely,



(Kaushal Mishra)
Secretary General (AICAOA)

Encl: As above.

Copy to the Finance Secretary and Secretary Expenditure, Ministry of Finance, Room No. 129-A, North Block, New Delhi-110001 with a request to intervene for a prompt resolution of this matter.



(Kaushal Mishra)
Secretary General (AICAOA)

Encl: As above.

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

दिनांक / DATE 27-10-2021

To

1. All Heads of Department in IA &AD;
(having the cadre of Sr. AOs under their control)
2. Principal Director (Commercial), O/o the CAG of India; and
3. Director (P) - Local

Subject: Regulation of pay fixation consequent to merger of the posts of Audit Officer/Accounts Officer and Sr. Audit Officer/Sr. Accounts Officer.

Sir/Madam,

Attention is invited to Headquarters Circular No. Staff Wing/50-2019 issued under letter No. 1327-Staff (Appt)/213-2019 dated 25.11.2019 regarding action to be taken consequent to merger of the posts of Audit Officer/Accounts Officer/(AO) and Sr. Audit Officer/Sr. Accounts Officer/(Sr.AO) and subsequent clarification issued vide Circular No. 42-Staff Wing-2020 Letter No. 1027-Staff (Entt.I)/78-2020 dated 15.10.2020.

2. As per Para 3 (ii) of the circular dated 25.11.2019, subsequent to merger of the post of AO with that of Sr.AO, the pay of the existing AO (i.e before the date of merger) will be regulated in terms of Government of India's orders (6) below FR 23 w.e.f date of merger (i.e 20.11.2019).
3. However, references/queries are being received in Headquarters seeking various clarifications regarding methodology for fixation of pay of erstwhile AOs (i.e existing AOs before the date of merger) in L-10 and subsequent DNI consequent to such fixation due to the said merger.
4. In this regard it is re-iterated that fixation of pay of erstwhile AOs (i.e existing AOs before the date of merger) in L-10, consequent to said merger, is to be carried out as per provisions of **F.R 23** read with **GIO(6) below F.R 23** and **FR 22 (1) (a) (2)** which inter-alia provides that:

Contd.

(a) F.R 23 - The holder of a post, the pay of which is changed, shall be treated as if he were transferred to a new post on the new pay:

Provided that he may at his option retain his old pay until the date on which he has earned his next or any subsequent increment on the old scale or until he vacates his post or ceases to draw pay on that time-scale. The option once exercised is final.

(b) GIO(6) below F.R 23 : - Fixation of pay when the scale of pay of a post is revised upwards:- When the scale of pay of a post is revised upwards without involving assumption of duties and responsibilities of greater importance, the fixation of pay of the incumbents is regulated under FR 23 and FR 22 (1) (a) (2).

(c) FR 22 (1) (a) (2) :- When the appointment to the new post does not involve such assumption of duties and responsibilities of greater importance, he shall draw as initial pay, the stage of the time-scale which is equal to his pay in respect of the old post held by him on regular basis, or , if there is no such stage, the stage next above his pay in respect of the old post held by him on regular basis:

Provided that in a case where pay is fixed at the same stage, he shall continue to draw that pay until such time as he would have received an increment in the time-scale of the old post, in cases where pay is fixed at the higher stage, he shall get his next increment on completion of the period when an increment is earned in the time-scale of the new post.

5. In accordance to the above mentioned provision, it is evident that consequent to merger, as per FR 23, an official is entitled for exercising an option with regard to placement/fixation of his pay in L-10 i.e either from the date of merger itself i.e from 20.11.2019 or from the date of next increment i.e 01.01.2020/01.07.2020 as the case may be.

If the official, opts for fixation in L-10 straightaway from the date of merger i.e 20.11.2019 in that case his pay, on that date, shall be fixed, under FR 22 (1) (a) (2), at a stage equal to, or if no such stage is available, next above the pay he was drawing in L-9 (without adding any additional increment) and where the pay is fixed at the next above stage in L-10, the DNI shall be July 2020, July 2021 and so on.

However, if an official, in light of provisions under F.R 23, opts for fixation in L-10 on his DNI on 01.01.2020/01.07.2020 as the case may be, in that case he shall continue to draw the pay that he was drawing in L-9 till his DNI and on his DNI his pay shall be fixed in L-10 after adding a regular increment to the pay he was drawing in L-9 and subsequently, under FR 22 (1) (a) (2), placed in L-10 at a stage equal to, or if no such stage is available, the next above stage to the pay so arrived at in L-9 and where the pay is fixed at the next above stage in L-10, the DNI shall be 01.07.2020/01.01.2021 respectively, as the case may be, i.e after completion of requisite period of qualifying service for earning increment as stipulated in proviso under FR 22 (1) (a) (2).

It may be noted that in both the above scenarios, no benefit of notional increment/promotional increment is to be added/ granted by invoking FR 22 (1) (a) (1). Only the regular increment on DNI shall be allowed to be added to the existing pay in L-9.

Contd.

215479/2021/O/o GO (AMG-V & ADMIN) (AG-(AUDIT-I)-MADHYA PRADESH)

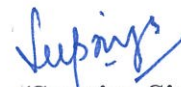
6. Illustrations regarding methodology of fixation of pay in L-10 of the erstwhile AOs (i.e existing AOs prior to 20.11.2019), consequent to merger of the posts of AO and Sr.AO w.e.f 20.11.2019, and subsequent DNI are enclosed as Annexure 'A' herewith. It may be noted that the given illustrations are indicative and not exhaustive.

Hence, where a pay fixation is pending for want of clarification or fixed in a manner other than the one illustrated herewith or any other issue whatsoever, related to such fixation, in such cases the pay may be fixed/re-fixed by examining the matter as per the clarifications given as above and illustrations enclosed herewith while taking into account the specifics of the concerned cases.

7. It is further directed that all MACP cases should be processed strictly in the manner as detailed out in Headquarters circulars dated 25.11.2019 and 15.10.2020.

8. In view of the foregoing paras, the MACP cases consequent to said merger and fixation of pay in L-10 of the erstwhile AOs (i.e AOs existing before the date of merger) may be processed as per the instructions contained in Headquarters circular dated 25.11.2019, 15.10.2020 and the clarifications given in the foregoing paragraphs .

Yours faithfully,



(Supriya Singh)

Asstt. Comptroller & Auditor General (N)

(For exclusive use in IA&AD and not to be quoted elsewhere)

215479/2021/O/o GO (AMG-V & ADMIN) (AG-(AUDIT-I)-MADHYA PRADESH)

(To Headquarters Circular No.38 -Staff Wing-2021 issued under

Letter No.881 -Staff (Entt.I)/122-2019 dated 27.10.2021

Illustration:-1 of 2

Mr. 'X', Audit Officer/Account Officer drawing Rs. 77900 in the Pay Level-9 on date 20.11.2019 the date of next increment being 01.01.2020. Consequent to merger of the posts of AO and Sr.AO, the pay shall be fixed as under:-

(When DNI 01.01.2020)

Option for fixation in L-10 from date of merger i.e 20.11.2019				Option for fixation in L-10 from DNI i.e 01.01.2020			
Date/Event	Pay in L-9	Pay in L-10	DNI	Date/Event	Pay in L-9	Pay in L-10	DNI
20.11.2019	77900	-	01.01.2020	20.11.2019	77900	-	01.01.2020
20.11.2019 Merger of posts of A.O&SAO (Fixation in Level-10)	--	80000 (Next above in L-10)	01.07.2020	20.11.2019 Merger of posts of A.O&SAO	77900 (continued till DNI 01.01.2020 under FR 23)	-	01.01.2020
01.01.2020	-	(80000)	01.07.2020	01.01.2020	80200 (Increment)		
				01.01.2020 (Fixation in Level-10)	-	82400 (Next above in L-10)	01.07.2020
01.07.2020	-	82400 (Increment)	01.07.2021	01.07.2020	-	84900 (Increment)	01.07.2021

Illustration:-2 of 2

Mr. 'Y', Audit Officer/Account Officer drawing Rs. 77900 in the Pay Level-9 on date 20.11.2019 the date of next increment being 01.07.2020. Consequent to merger of the posts of AO and Sr.AO, the pay shall be fixed as under:-

(When DNI 01.07.2020)

Date/Event	Pay in L-9	Pay in L-10	DNI	Date/Event	Pay in L-9	Pay in L-10	DNI
20.11.2019	77900	-	01.07.2020	20.11.2019	77900	-	01.07.2020
20.11.2019 Merger of posts of A.O&SAO (Fixation in Level-10)	--	80000 (Next above in L-10)	01.07.2020	20.11.2019 Merger of posts of A.O&SAO	77900 (continued till DNI 01.07.2020 under FR 23)	-	01.07.2020
01.07.2020	--	82400 (Increment)	01.07.2021	01.07.2020	80200 (Increment)	---	
01.01.2021	-	(82400)	01.07.2021	01.07.2020 (Fixation in Level-10)	-	82400 (Next above in L-10)	01.01.2021
				01.01.2021	-	84900 (Increment)	01.01.2022
01.07.2021	-	84900 (Increment)	01.07.2021	01.07.2021	-	(84900)	01.01.2022



रक्षालेखामहानियंत्रक
उलन बटार रोड, पालम, दिल्ली छावनी - 110010
Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt- 110010



No. AN/XIV/14164/Pay Matters/Vol.-I

Dated: 13/09/2023

All PCsDA/ CsDA/ PC of A (Fys.)
(through email)

Sub: Clarification on pay fixation consequent upon the upgradation and merger of the post of Accounts Officer (Pay Level-09) to Sr. Accounts Officer (Pay Level-10).

This HQrs. AN-VIII section has issued a letter no. AN/VIII/8210/RR/SAO/2021/p-212 dated 08.08.2023 notifying that in the DAD the posts of Accounts Officer has been upgraded from existing Pay Level-09 to Pay Level-10 and subsequently it has been merged with the post of Senior Accounts Officer.

2. Consequently, the following provisions may please be adhered to while regulating the pay fixation of the affected officers:-

(i) Assumption of higher duties and responsibilities is not involved in the upgradation and merger of Accounts Officer (L-09) with the post of Sr. Accounts Officer (L-10). Therefore, the provisions of Rule 13 of CCS (RP) Rules 2016 and FR 22(I)a(1) are not applicable. i.e. the benefit of notional/ promotional increment is not to be granted.

(ii) The upgradation is not a promotion and no higher responsibilities are involved, therefore, pay is to be fixed as per provision of FR 22(I)a(2) i.e. the officer shall draw as initial pay, the stage of the time-scale (L-10) which is equal to his pay in respect of the old post(L-09) and if there is no such stage, the stage next above his pay in r/o of the old post (L-09) in the upgraded Pay Level-10.

(iii) There is upwards revision of pay scale of the post of Accounts Officer from Pay Level-09 to the post of Sr. Accounts Officer in Pay Level-10. Therefore, FR 22(I)a(2), the officer will have an option to be exercised within one month from the date of such appointment, for fixation of his pay in the new post with effect from the date of appointment to the new post or with effect from the date of increment in the old post.

(iv) If the officer chooses to get his pay fixed w.e.f. his date of increment in the old post of Accounts Officer (L-09), as per FR 23, he will retain his old pay until the date on which he has earned his next or any subsequent increment. On the DNI the officer will get his usual increment in the post of Accounts Officer (L-09) and thereafter his pay will be placed in the pay Level-10 (applicable to Sr. Accounts Officer) at the same stage and if there is no such stage the stage next above his pay in Pay Level-09. The option once exercised will be final.

(v) As per FR 23 the holder of a post, the pay of which is changed, shall be treated as if he were transferred to a new post on the new pay. As a consequence of upgradation and merger of Posts of Accounts Officer (L-09) and Sr. Accounts Officer (L-10), the pay of incumbents is changed to L-10 as such they may be treated as if they are transferred to a new post on the new pay. As per FR 22 (I)a(2) in cases where pay is fixed at the higher stage, he shall get his next increment on completion of the period when an increment is earned in the time-scale of the new post. Since the qualifying service for earning increments in a post is six months, the officers would be entitled to next increment after six months of qualifying service thereafter they will be granted increment annually.

This issues with the approval of CGDA.

(Sushil Bhatnagar)
Sr. ACGDA (AN)



ALL INDIA CIVIL ACCOUNTS OFFICERS

(Senior Accounts Officers and Pay & Accounts Officers) ASSOCIATION
(Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide O/o CGA, Min. of Finance's letter No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)

House No: H-405, Street No. 4, RAJ NAGAR, PART-2,
PALAM COLONY, NEW DELHI- 110077.

nebaicaoa@gmail.com

President
H.C. Mathpal
9810856355

Secretary General
Kaushal Mishra
9818880211

Addl. Secretary General
Sreemati Bhowmik
9810869034

Vice-President
Anita Rawat
9911539190

Jt. Secretary Generals
Rajeev Kumar
9873815175
Avinash Kumar
8851049471

Finance Secretary
Subhash Chand
9717943630

Asst. Finance Secretary
Rajesh Kumar Sharma

Asst. Secy. Generals

Subhasish Deb Roy

P. Mahesh Kumar

Subhash Chander

Biswajit Mondal

Satyabrata Mishra

Jitender Singh

Geetanjali

Asha Pal

Rekha Dahiya

Sumitra Goganio

Ajay Sood

Santosh Kumar

Kumar Ashish

Uttam Biswas

Ashok S Tripathi

Rajeev Kumar

Auditor
Rahul Butola

AICAOA/Bank/2023-24/112

Date: 7th Dec.' 2023

To,

The Controller General of Accounts
Mahalekha Niyantarak Bhawan,
E-Block, GPO Complex, INA,
New Delhi-110023.

Subject: Reminder - Request for Exemplifying Office Memorandum on Pay Fixation post Merger of PAO (L-9) with Sr. AO (L-10) - Reg.

Respected Sir,

Your kind attention is once again invited to our previous correspondence, Letter No. 108 dated 10.10.23, wherein we requested the issuance of an exemplifying Office Memorandum (OM) to provide clarity on the Pay Fixation subsequent to the merger of posts of Pay & Accounts Officer (PAO) in Pay Level-9 with that of Senior Accounts Officer (Sr. AO) in Pay Level-10.

Your attention is invited towards the contents of your office's OM F. No. A-65061(55)/79/2023-Group B-CGA-686 dated 18.09.23, which outlined the upgrading and merging of the post of PAO into the grade of Sr. AO, effective from 26.04.2023. While the OM simply provisioned the Pay Fixation under Govt. of India's Order (6) below FR 23 post-merger, it raised concerns regarding the ambiguity in the provisions for two distinct categories of officers affected by the re-designation and merger:

1. PAOs who joined before 26.04.2023 and,
2. PAOs (re-designated as Sr. AOs) who joined on or after 26.04.2023.

The existing OM lacks clarity in the Pay Fixation provisions for both types of cases and our association has previously already requested your esteemed office to address this matter by issuing an exemplifying OM covering both scenarios.

In this context, we wish to draw your attention to a letter dated 25.11.2019 (copy enclosed) issued from the Office of the Comptroller and Auditor General of India wherein the letter explicitly states, in Para 3 (ii), that "*Subsequent to the merger of the post of AO with that of Sr. AO, the pay of existing AOs before the date of merger will be regulated in terms of Govt. of India's Order (6) below FR 23 w.e.f. the date of merger (i.e. 20.11.2019).*" This unequivocally establishes the

Para No. 1 & 2 of your office OM. No. 686 dated 18.09.2023 stipulates that *post of PAO (L9) upgraded and merged into the grade of Sr. AO (L-10-Gr.'A') w.e.f. 26.04.2023 and accordingly after 26.04.2023, all the posts of PAOs are re-designated as Sr. AO(Group-A)*. And as such undoubtedly, promotions from the post of AAO to the post of Sr. AO (for joinings on or after 26.04.2023) carries higher responsibility. Moreover, it is crucial to note that Govt. of India Order (6) below FR 23 is explicitly applicable to cases **where pay is revised upwards without involving assumption of duties and responsibilities of greater importance**. In contrast, officers joining on promotion from the post of AAO to the post of Sr. AO on or after 26.04.2023 undoubtedly experience a higher level of responsibility.

It is rule of law that pay fixation under FR 22(1)(a)(1) is carried out in cases where higher responsibility is attached with the post on promotion. As such, those PAOs (re-designated as Sr. AO) who have joined on or after 26.04.2023 very well qualifies all eligibility conditions for treatment of joining on promotion as higher responsibility and fixation of pay under FR 22(1)(a)(1), i.e.

1. Joining on promotion from the post of AAO to the post of Sr. AO on or after 26.04.2023 bears higher responsibility (No post of PAO exists after 26.04.2023 as all posts of PAOs have been merged and re-designated as Sr. AO w.e.f. 26.04.2023);
2. Joining on promotion from the post of AAO (Level 8 /9) to the post of Sr. AO (L-10) on or after 26.04.2023 bears higher responsibility as Pay Level is changing upwards;
3. Joining on promotion from the post of AAO to the post of Sr. AO on or after 26.04.2023 bears higher responsibility as AAO is a Group 'B' post and Sr. AO is a Group 'A' post since 09.04.2009.

In this regard, instances have been observed where various Pr. AO (Admn.) Offices of different Ministries under CGA Organization have issued orders for pay fixation in terms of Govt. of India's Order (6) below FR 23 for both type of cases (i.e. Joined before 26.04.2023 and joined on or after 26.04.2023), which, contradicts the provisions of FRSR and has led to unjust treatment of officers who joined after the merger date. This has caused significant distress among the PAOs (re-designated as Sr. AOs) who have been promoted and joined on or after 26.04.2023.

Furthermore, the analysis of your office OM F. No. A-65061(55)/79/2023-Group B-CGA-686 dated 18.09.23; done by AICAOA (Copy enclosed), reveals that your office OM itself supports the fixation of pay under FR22(1)(a)(1) for promotions from the post of AAO to the post of Sr. AO on or after 26.04.2023. Simultaneously, it advocates the use of Govt. of India Order (6) below FR 23 for existing PAOs before 26.04.2023.

To avoid potential complications, confusion, and discontent among promoted Sr. AOs (On or after 26.04.2023), we earnestly request you to issue a comprehensive and illustrative OM that clearly outlines the fixation of pay under FR22(1)(a)(1) for promotions from the post of AAO to the post of Sr. AO on or after 26.04.2023 and under Govt. of India Order (6) below FR 23 for existing PAOs before 26.04.2023. This would not only maintain uniformity but also provide much-needed clarity across different Ministries/Departments.

Your kind attention to this matter is crucial, and we look forward to a positive resolution that aligns with the principles of fairness and adherence to established regulations.

Sincerely yours,



(Kaushal Mishra)
Secretary General (AICAOA)

Encl: As above.

Copy forwarded with a request to allow fixation of pay under FR 22(1) (a) (1) to those PAOs (re-designated as Sr.AOs w.e.f. 26.4.2023) who joined in your Ministry/Department on promotion from the post of AAO to Sr. AO on or after 26.04.2023:

- 1. The Pr. CCAs/CCAs/CAs
All Ministries / Departments (Civil)**
- 2. The Director (INGAF)/ Jt. CGA (Admn.), PFMS/CC (Pension),
CPAO/ CFC, M/o Civil Aviation.**

Encl: As above.



(Kaushal Mishra)
Secretary General (AICAOA)

/75684/2023

**No. 61(79)/E.III(B)/2023-RTI
GOVERNMENT OF INDIA
Department of Expenditure
E.III.B Branch**

North Block, New Delhi-110001,
Dated the 23rd October, 2023.

To

**Shri Kaushal Mishra,
C 16, Mayur Vihar, Faridi Nagar,
Indira Nagar, Lucknow, UP; PIN:226015.**

Subject: Application seeking information under RTI Act, 2005- Reg.

Sir,

I am to refer to your online RTI application bearing Registration No. DOEXP/R/E/23/01312 dated 18.10.2023, vide which you have sought certain information under the RTI Act, 2005 and to state that points (4) & (5) of the RTI Application pertain to the undersigned. Copy of noting of F. No. 15(4)/E.III(B)/2021 dated 26.04.2023 is being provided to you.

2. The Appellate Authority is Sh. Bimal Kumar, Director (E.III.B), Room No. 229B, North Block, New Delhi, Telephone No. 23095716. Appeal if any, may please be preferred within 30 days of the receipt of the above reply.

Yours Faithfully,

Kavitha Panicker
23/10/23
(Kavitha Panicker)

**Under Secretary & CPIO (E.III.B)
Tele: 23095724.**

Encl: As above.**Copy to:**

(1) US & CPIO (RTI Cell), Department of Expenditure.

(For exclusive use in IA&AD and not to
be quoted or published elsewhere)

Circular No. Staff Wing/50-2019
No 1327 Staff(Appt.)/213 2019
Date 25 November 2019

To

1. All the Heads of Department in IA & AD,
2. Principal Director (Commercial), On the CAG of India Local, and
3. Director (P) Local

Subject: Action to be taken by the concerned offices, subsequent to notification of revised Recruitment Rules to the post of Sr. Audit Officer/Sr. Accounts Officer (Sr. AO) vide Gazette Notification No. G.S.R. 860 (E) dated 18th November 2019 published in Gazette of India on 20.11.2019.

Sir/Madam,

Attention is invited to the revised Recruitment Rules to the post of Sr. AO notified vide Gazette Notification No. G.S.R. 860 (E) dated 18th November 2019 published in Gazette of India on 20.11.2019 and circulated to field offices vide Hqrs. Circular No. 49 - Staff (App 1) 2019 issued under letter No. 1376-Staff (App 1)/16-2018 dated 22nd November 2019.

2. The existing post of Audit Officer/Accounts Officer (AO) (in pay Level 9 of the revised Pay Matrix of the 7th CPC) has been merged with the post of Sr. AO (in pay Level 10 of the revised Pay Matrix of the 7th CPC) with common designation as Sr. AO with effect from the date of Gazette notification.

7. In this regard, it is intimated that following action may be initiated by the concerned field offices:

(i) **Re-designation of all existing AOs as Sr. AOs:**

Since the post of AO has been merged with the post of Sr. AO, all the existing AOs are to be re-designated as Sr. AOs without convening DPC/DSC with effect from 20.11.2019, i.e. the date of notification of RRs to the post of Sr. AOs. Formal orders to this effect may be issued by the respective cadre controlling authorities.

(ii) **Fixation of Pay of existing Audit Officer/Accounts Officer:**

Subsequent to merger of the post of AO with that of Sr. AO, the pay of existing AO (i.e. before the date of merger) will be regulated in terms of Government of India's Orders (6) below ER 23 w.e.f. date of merger (i.e. 20.11.2019).

All Audit Officers/Accounts Officers, in order of existing seniority, will be placed below the last Sr. Audit Officer/Sr. Accounts Officer while preparing the combined seniority list

(iv) **Reservation Roster:**

- (a) Consequent to merger of the posts of AO/Sr AO, the roster size of the combined cadre (Sr AO) will be equal to the total number of combined sanctioned posts of AO/Sr AO cadres. For example, if the number of sanctioned posts in existing Sr AO cadre (before merger) was 16 and that of AO (before merger) was 04, then the combined new reservation roster (of the merged cadre i.e. Sr AO) will be 20.
- (b) The reservation roster will be re-cast by placing the Sr AOs and AOs against the respective UR/SC/SI roster points. AOs, promoted under own merit, will be placed against UR roster point (s) in the new reservation roster.

Yours faithfully



(V S Venkatanathan)

Asstt. Comptroller & Auditor General (N)

**PARAWISE COMMENTS ON OM F. No.A-65061955)/79/2023-GroupB-
CGA/686 DATED 18.09.2023 issued by O/o CGA, MoF, DoE, New Delhi.**

Subject : Merger of grades of PAO (PL- 9) and Sr.AO (PL-10) - reg.

Sl. No.	Para/ Sent.	Particulars
1.	Para1, 1st Sent.	<p>In pursuance of Department of Expenditure OM NO.15(4)E-III(B)/2021 dated 26.04.2023 and ID Note no.A-12018/1/2020-Ad.I dated 23.08.2023 on the subject mentioned above, the post of pay & Accounts Officer in Pay Level-9 of Pay Matrix is hereby upgraded and merged into the grade of Senior Accounts Officer (Group-A) in Pay Level-10 of Pay Matrix w.e.f 26.04.2023.</p> <p>Comments : Post of PAO (L9) upgraded and merged into the grade of Sr. AO (L-10-Gr.'A') w.e.f. 26.04.2023.</p>
2.	Para1, 2nd Sent.	<p>Accordingly, all the existing posts of Pay & Accounts Officer of CCAS Cadre are upgraded to and redesignated as the post of Sr. Accounts Officer (Group-A).</p> <p>Comments : After 26.04.2023, all the posts of PAOs are redesignated as Sr. AO(Group-A).</p>
3.	Para 2, 1st Sent.	<p>Subsequent to merger of the post of PAO with that of Sr. AO, the pay of existing PAOs will be regulated in terms of Government of India's Order (6) below FR-23 w.e.f. date of merger (i.e. 26.04.2023).</p> <p>Comments:</p> <p>F.R.23 : The holder of a post, the pay of which is changed, shall be treated as if he were transferred to a new post on the new pay: Provided that he may at his option retain his old pay until the date on which he has earned his next or any subsequent increment on the old scale, or until he vacates his post or ceases to draw pay on that time-scale. The option once exercised is final.</p> <p>No comments on FR 23 provisions here.</p> <p>Government of India's Order (6) below FR-23:</p> <p><u>When the scale of pay of a post is revised upwards without involving assumption of duties and responsibilities of greater importance, the fixation of pay of the incumbents is regulated under FR and 23 and 22 (a) (ii) [now FR 22 (I) (a) (2)].</u></p>

		<p>Comments : Here, GIO (6) under FR 23 Provisions that pay will be fixed under FR 23 and FR 22(I)(a)(2) when pay is revised upwards but no higher responsibility is involved. Officers promoted after 26.04.2023 have been promoted from the post of AAO (Gr-B, L-9) to the post of Sr. AO(Gr-A, L-10) as per sl. no. 2 i.e. 2nd sentence of Para 1 of OM. As such, GIO (6) Below FR 23 don't covers/qualifies for fixation of pay of officers promoted after 26.04.2023 as they have been promoted from AAO (Level-9) to Sr. AO (Gr. A) where change of Pay Band, change of status and assumption of duties and responsibilities of greater importance is also involved. Whenever, there is change in pay band or status or assumption of duties of greater importance, pay fixation is regulated under FR22(1)(a)(1).</p>
4.	Para 3, 1 st Sent.	<p>After merger of the posts of PAO and Sr. Accounts Officer the feeder cadre for promotion to the post of Sr. Accounts Officer will be Assistant Accounts Officer (Pay Level- 8).</p> <p>Comments: After merger of the posts of PAO and Sr. Accounts Officer the feeder cadre, we can write here, After 26.04.2023, the feeder cadre for promotion of the post of Sr. Accounts Officer will be Assistant Accounts Officer (Level-8). As such, OM dated 18.09.23 itself is speaking that promotion after 26.04.2023 has been done to the post of Sr. Accounts Officer (L-10, Group A) whose feeder cadre is Assistant Accounts Officer (L-8/9, Group-B). Hence, in case of change of Pay Band, change of status and assumption of duties and responsibilities of greater importance pay fixation is regulated under FR22(1)(a)(1).</p>
5.	Para 3, 2 nd Sent.	<p>Draft Recruitment Rules for Sr. Accounts Officer post notifying aforesaid amendments have already been initiated.</p> <p><i>No comments.</i></p>
<p>As examined and detailed above, OM F. No.A-65061955)/79/2023-GroupB-CGA/ 686 dated 18.09.2023 itself, is speaking that pay will be regulated under FR22 (1)(A)(1).</p>		



**ALL INDIA CIVIL ACCOUNTS OFFICERS
(Senior Accounts Officers and Pay & Accounts Officers)
ASSOCIATION**

**(Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide CGA's letter
No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)
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Jitender Singh

Pankaj Jain

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Asha Pal

Rekha Dahiya

Sumitra Goganio

Ajay Sood

Santosh Kumar

Kumar Ashish

Uttam Biswas

Ashok S Tripathi

Auditor-Rahul Butola

AICAOA/Merger/2023-24/108

Date: 10th Oct., 2023

To,

The Controller General of Accounts

Mahalekha Niyantak Bhawan,
E-Block, GPO Complex,
New Delhi.

**Sub: Issuance of an exemplifying OM on Pay Fixation
subsequent to Merger of the posts of PAO with that of
Sr.AO- Reg.**

Respected Sir,

Your kind attention is brought to the OM F. No. A-65061(55)/79/2023-GroupB-CGA-686, dated 18th September' 2023, regarding "Merger of Grades of PAO (PL-9) and Sr. AO (PL-10)".

The merger of Grades of PAO (PL-9) and Sr. AO (PL-10) is a significant development that impacts the career progression of our officers, and it is essential to have clear instructions to avoid any complication and anomaly.

As such, it is crucial to have an illustrative OM that encompasses all potential pay fixation scenarios that may arise as a result of this merger. This will not only provide clarity to our officers but also facilitate the implementation of this change in a fair and consistent manner.

Subsequent to the merger of the posts of PAO (PL- 9) and Sr. AO (PL-10) i.e. 26th April 2023, joining of AAOs as PAO on promotion is technically joining as Sr. AO because no post as PAO (PL-9) exist after 26.04.2023 {i.e. date of upgradation and Merger of the post of PAO (PL-9) into Sr. AO (PL-10)}. Further, promotion of AAOs (PL-8) to the post of Sr. AO (PL-10) after 26.04.2023, involves an increase in their Pay Level (from PL-8/9 to PL-10), a change in their status (from Group 'B' to Group 'A'), and a substantial increase in their responsibilities, as the post of Senior Accounts Officer carries higher responsibilities.

In light of the above, the pay fixation of Senior Accounts Officers (PL-10) who have joined the department after the date of merger, i.e., 26th April 2023, falls under the provisions of FR 22(1)(a)(1). Therefore, it is imperative that we address this matter comprehensively in the illustrative OM, ensuring that the pay fixation of these officers is clearly defined and executed correctly.

I would like to request you again the importance of issuing an illustrative OM that covers all possible pay fixation cases arising from the merger of Grades of PAO (PL-9) and Sr. AO (PL-10). This will not only facilitate a smooth transition but also ensure fairness and transparency in the process.

Thank you for your attention to this matter.

Yours sincerely,



(Kaushal Mishra)
Secretary General (AICAOA)