



## 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.

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**Uttam Biswas**

**Ashok S Tripathi**

**Rajeev Kumar**

**Auditor**  
**Rahul Butola**

AICAOA/Bank/2023-24/112

Date: 7<sup>th</sup> 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**

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North Block, New Delhi-110001,  
Dated the 23<sup>rd</sup> 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.

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 18<sup>th</sup> 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 18<sup>th</sup> November 2019 published in Gazette of India on 20.11.2019 and circulated to field offices vide Hqrs. Circular No. 49 - Staff (App I) 2019 issued under letter No. 1376-Staff (App I)/16-2018 dated 22<sup>nd</sup> November 2019.

2. The existing post of Audit Officer/Accounts Officer (AO) (in pay Level 9 of the revised Pay Matrix of the 7<sup>th</sup> CPC) has been merged with the post of Sr. AO (in pay Level 10 of the revised Pay Matrix of the 7<sup>th</sup> 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).

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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.**

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

Sl. No.	Para/ Sent.	Particulars
1.	<b>Para1, 1<sup>st</sup> Sent.</b>	<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 &amp; 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><b><i>Comments : Post of PAO (L9) upgraded and merged into the grade of Sr. AO (L-10-Gr.'A') w.e.f. 26.04.2023.</i></b></p>
2.	<b>Para1, 2<sup>nd</sup> Sent.</b>	<p>Accordingly, all the existing posts of Pay &amp; Accounts Officer of CCAS Cadre are upgraded to and redesignated as the post of Sr. Accounts Officer (Group-A).</p> <p><b><i>Comments : After 26.04.2023, all the posts of PAOs are redesignated as Sr. AO(Group-A).</i></b></p>
3.	<b>Para 2, 1<sup>st</sup> Sent.</b>	<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><b><i>Comments:</i></b></p> <p><b>F.R.23 :</b> 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><b><i>No comments on FR 23 provisions here.</i></b></p> <p><b>Government of India's Order (6) below FR-23:</b></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><b>Comments :</b> 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. 2<sup>nd</sup> 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 <sup>st</sup> 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><b>Comments:</b> 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 <sup>nd</sup> 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><b>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).</b></p>		





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(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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**President**

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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: 10<sup>th</sup> 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)**