

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-I)
ODISHA:: BHUBANESWAR

Please find enclosed herewith the Headquarters Circular No 38/Staff Wing-2021 issued vide letter No 881-Staff (Entt.-I)/122-2019 dated 27.10.2021 regarding regulation of pay fixation consequent to merger of the posts of AO and Sr. AO w.e.f. 20.11.2019.

All the eligible officers of Office of the Accountant General (Audit-I), Odisha, Bhubaneswar as per copy endorsed are requested to submit their option form for fixation of pay by 25.11.2021 for further necessary action at this end.

Sd/-
(Samir Kumar Panda)
Sr. Audit Officer/Admn(Audit-I)

Memo No. Admn(Audit-I)/SB(Gaz)/Merger/2021-22/916

Date:03.11.2021

Copy forwarded for information and necessary action to: -

1. Priyadarsan Kanungo, SAO/AMG-V
2. Sarat Kumar Gajendra, SAO/AMG-I
3. Surendranath Nayak, SAO/Report (PAC)
4. Madan Mohan Sahoo-I, SAO/AMG-I
5. Lala Ajay Kumar Roy, SAO/AMG-I
6. Pradeep Kumar Rout, SAO/AMG-II
7. Ashutosh Prasad Pratihari, SAO/AMG-I
8. Prasant Kumar Rout, SAO (Retired)
9. Gyana Ranjan Satpathy, SAO/AMG-II
10. Rasmi Ranjan Samantray, SAO/AMG-IV
11. Hari Charan Patra, SAO/Recruitment Cell
12. Rudra Narayan Singh, SAO/AMG-I
13. Ramesh Chandra Satpathy, SAO/AMG-V
14. Prashanta Kumar Dhal-II, SAO/AMG-III
15. Bhabani Sankar Badajena, SAO/AMG-II
16. Surjya Kumar Garud, SAO/AMG-III

Prashanta
03/11/2021
Sr. Audit Officer /Admn(Audit-I)

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:

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(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.

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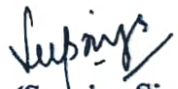
6. Illustrations regarding methodology of fixation of pay in L-10 of the erstwhile AOs (i.e existing AOs prior to 20.11.2019), consequent to merger of the posts of AO and Sr.AO w.e.f 20.11.2019, and subsequent DNI are enclosed as Annexure 'A' herewith. It may be noted that the given illustrations are 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)

ANNEXURE- A

(To Headquarters Circular No.38 -Staff Wing-2021 issued under
Letter No.881 -Staff (Entt.)/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