

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124



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OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

दिनांक / DATE —08.07.2025—

Circular No. 25-2025  
No. 1180-Staff (App.)-I/22-2016

**To**

1. All the Heads of Departments in IA&AD  
(except overseas audit offices)
2. Principal Director (Commercial)-I
3. Director (P)

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

The scheme for hiring retired officers/CAs/CMAs 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 field offices, it has been decided to engage retired officers/CAs/CMAs on short term contract basis against vacancies to a limited, pre-determined extent. The following guidelines are issued in this regard:

**2. General Instructions:**

Appointments of retired officials shall not be made as a matter of practice and must be kept to a bare minimum. Such appointments may be made on the basis of justified exigencies of official work where public interest is served by appointment of the retired employee. While making such appointments, adequate functional necessity with clear grounds must be placed before the appointing authority.

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

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies that can be filled up
Audit and A&E offices	Retired Sr.AO and AAO. For Commercial Audit Offices: Retired Sr. AO and AAO failing which by CAs and then CMAs.	Against 10% of vacancies in Sr. AO and AAO cadre respectively, subject to the condition that regular officials plus retired officials hired on short term contract basis shall not exceed 90% of the Sanctioned Strength in the cadre.

	(For A&E Offices only) Retired Supervisor, Assistant Supervisor, Sr. Accountant and Accountant.	Upto 100% of vacancies in Combined cadre of Supervisor, Asst Supervisor, Sr. Accountant, Accountant cadre.
	Sr. Private Secretary, Private Secretary, Stenographer, Gr. I & Gr. II	To the extent of vacancies subject to condition that regular officials plus retired officials hired on short term contract basis shall not exceed total number of IA&AS officers and Welfare Officer.
<b>Training Institutes (NAAA, iCISA, iCED, iCAL and RCB&amp;KIs/Cs)</b>	Retired Sr. AO, AAO, Sr. Private Secretary, Private Secretary, Stenographer, Gr. I & Gr. II.	100%

**4. Eligibility (in case of retired officers):**

- (i) Retired Sr. AOs/AOs shall be eligible for hiring against the vacancies in the cadres of Sr. AO.
- (ii) Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO.
- (iii) Retired Supervisor, Asst. Supervisor, Sr. Accountant and Accountant shall be eligible for hiring against the vacancies in the combined cadre of Supervisor, Asst. Supervisor, Sr. Accountant and Accountant (for A&E offices only)
- (iv) Retired Sr. Private Secretary shall be eligible for hiring against the vacancies in the cadre of Sr. Private Secretary.
- (v) Retired Sr. Private Secretary/Private Secretary shall be eligible for hiring against the vacancies in the cadre of Private Secretary.
- (vi) Retired Sr. Private Secretary/Private Secretary/Stenographer Gr. I shall be eligible for hiring against the vacancies in the cadre of Stenographer Gr. I & II.
- (vii) No Serving officer shall be eligible to apply.

**5. Tenure and age limit:** The retired officers/CAs/CMAs can be hired on a short term contract basis initially up to a period of one year. The maximum number of terms shall be restricted to five. Further, no retired officer/CAs/CMAs shall be hired on short term contract basis beyond the age of 65 years.

## 6. Remuneration and Allowances:

- (i) Remuneration and allowances payable to retired officers/officials will be governed by OM No. 3-25/2020-E.III A dated 09.12.2020 issued by the Department of Expenditure, Ministry of Finance, Government of India, New Delhi, which is as under:
- (a) The retired officers/officials shall be paid a fixed monthly amount, arrived at by deducting the basic pension from the pay drawn at the time of retirement. The amount so fixed shall remain unchanged for the term of the contract.
  - (b) An appropriate and fixed amount as Transport Allowance for the purpose of commuting between the residence and the place of work shall be allowed not exceeding the rate applicable to the appointee at the time of retirement.
  - (c) No annual increment/percentage increase, Dearness Allowance and House Rent Allowance shall be allowed during the contract.
- (ii) CAs/CMAs hired against the vacancies in Sr. AO and AAO cadre in Commercial Audit Offices will be paid fixed monthly remuneration of Rs. 51,750/- as intimated by this office vide letter No. 763-Staff (App)/22-2016 dated 27.05.2019.

7. **Leave:** Paid leave of absence may be allowed at the rate of 1.5 days for each completed month of service to the retired officials/CAs/CMAs hired on short term contract basis. Accumulation of leave beyond a calendar year may not be allowed. However, absence during curfew, bandh, strike, lockdown 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/CMAs hired on short term contract basis remain absent beyond paid leave in a month for reasons other than those indicated above, his/her remuneration shall be deducted on pro-rata basis as under:

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

## 8. Deliverables and other conditions:

- (a) In field offices, retired officers hired on a short-term contract basis shall be responsible for performing the duties related to the post against which they are hired, as well as any other duties or responsibilities assigned by their respective Heads of Departments (HoDs), unless otherwise specified in this circular.
- (b) The duties or deliverables expected from the hired officials and the time frame to complete the said deliverables should be explicitly stated for each post in the advertisement published by the field office. This will enable their respective HoDs to assess and measure their performance against each deliverable.
- (c) The hired officials will not sign the PPOs, GPF statements, monthly accounts and correspondences made outside IA&AD, etc. These documents shall be signed by a regular officer only.
- (d) Retired officers shall, as far as possible, not be deputed on field audit duties/inspection. In case of exigencies, with the approval of the HoD, they may be deputed on field audit duties and TA/DA shall be paid as per their entitlement at the time of retirement. Even in such cases, they shall not issue any audit/inspection memo which will be issued by a regular officer only.

- (e) The CAs and CMAs can be engaged only for very specific research oriented tasks and in areas of non-sensitive audit. The hired CAs and CMAs 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.
- (f) Retired officers/CAs/CMAs 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.
- (g) Where considered necessary, the HoD may issue suitable Identity Cards to the retired officers/CAs/CMAs hired on short term contract basis.

## **9. Procedure for hiring:**

### **A. Retired officers**

- a) The identification of requirement along with justification for hiring the retired officials against the vacancy shall be assessed and approved by the HoD before issuing the advertisement circular for inviting application from the retired officials willing to apply.
- b) 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.
- c) A committee comprising three Group Officers, nominated by the concerned HoD, 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 HoD.
- d) (i) For vacancies to the extent mentioned against Audit and A&E Offices in para 3 above:  

The HoD, 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 Staff Wing for approval of DG (Staff).
- (ii) For vacancies beyond the percentage mentioned against Audit and A&E Offices in para 3 above:

The HoD, 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 Staff Wing for approval of DAI (HR).

### **B. CAs/CMAs**

- a) First preference for hiring would be given to retired Sr. AOs/AOs/AAOs. Only in case retired Sr. AOs/AOs/AAOs are not available, CAs and thereafter CMAs shall be considered.
- b) The Field Offices desirous of hiring CAs/CMAs on short term contract basis shall define the scope of work, time frame and number of CAs/CMAs to be hired.

- c) The Offices shall invite applications for hiring of CAs/CMAs after obtaining approval of the DAI (HR). 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 ICAI.
- 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 CMAs shall also be done on the similar lines.
- e) The recommendations of the Committee to hire CAs/CMAs shall be submitted to the HoD.
- f) The HoD, 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 (HR) for approval.

**10. Confidentiality of data and documents:** The retired officials/CAs/CMAs hired on short term contract basis shall sign an agreement of confidentiality containing a clause on Ethics and Integrity.

**11.** In addition to above, the field offices/Training Institutes required to hire retired officials on short term contract basis, shall forward the following details and list of documents with the proposal of hiring (*as detailed in Annexure I and Annexure II*):

- i. Name of the officials and their designation at the time of retirement.
- ii. Date of Birth, Date of retirement of the finalized officials.
- iii. SS/PIP/Vacancy position at the time of hiring of retired official in their respective cadres.
- iv. Number of retired officials already hired on short term contract basis against the vacancies in the respective cadre, at the time of sending the proposal of hiring.
- v. The details of all applicants (retired officials) who apply against the advertisement, with the comparative statement on the basis APAR grading/ work experience for last 05 years of their service shall also be forwarded with the proposal.
- vi. In their recommendation, the DSC shall certify that all the provisions specified in this circular are being adhered to before finalizing the officials to be hired on a short-term contract basis (*as per Certificate A enclosed*).
- vii. In the event of an extension of the hiring term for previously hired retired officials, the Head of Department (HoD) shall assess the performance of the hired officials based on their assigned deliverables. The HOD shall then submit the Work Performance Certificate (*Certificate B*) of the hired officials when requesting an extension for the subsequent term.
- viii. If an extension is requested for any new deliverable, the specific deliverable(s) must be explicitly mentioned along with a detailed list of deliverables or duties. However, if the extension is sought due to the non-completion of an assigned deliverable, a proper justification for the non-completion must be provided.

12. All the HoDs in IA&AD shall ensure that the proposals seeking approval of DG (Staff)/DAI (HR) for the continuation of hiring of the retired official(s) for their subsequent term should reach the Headquarters (Staff Wing) at least 03 months before the expiry of the tenure of the retired officials.
13. 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 A.
14. In case of administrative exigencies, the above guidelines may be relaxed by DAI (HR) as the Competent Authority.
15. These guidelines supersede all the existing guidelines on the subject.

Yours faithfully,

25/9/25  
(Sumeet Kumar)

Asstt. Comptroller & Auditor General (N)-I

## Annexure I

*(to be attached with the proposal of hiring of retired officials)*

<b>Sl. No.</b>	<b>Name of the retired officer/ CA/ CMA</b>	<b>Designation and date of retirement in respect of retired officer</b>	<b>Date of Birth and Date of Retirement</b>	<b>Post against which hired</b>	<b>Proposed term and period of hiring</b>	<b>Vacancy as on the date of proposal</b>	<b>No. of Retired officials already hired during current period in the cadre</b>

## Annexure II

*(to be attached with the proposal of hiring of retired officials)*

<b>S.No</b>	<b>List of Documents to be attached with the proposal</b>	<b>Attached (Yes/No)</b>
1.	Copy of advertisement published through local notice board and official website.	
2.	SS, PIP and Vacancy position as on the date of hiring of retired officials on short term contract basis.	
3.	Certificate A	
4.	Certificate B	
5.	Comparative Statement of the APAR and work experience of the retired officials applied against the advertisement.	
6.	List of Duties/ Deliverables assigned to each individuals.	
7.	Justification for extension of hiring of retired officials.	

Certificate A

*(to be certified by DSC)*

This is to certify that all the provisions specified in the circular No \_\_\_\_ issued vide letter No. xxx-Staff (App I)/22-2016 dated \_\_\_\_ are followed before finalizing the names of the officials proposed to be hired on short term contract basis.

*(to be signed)*

Members of DSC

Certificate B

*(to be certified by HoD)*

This is to certify that the work performance of the following hired officials during their previous term was found satisfactory on the basis of completion of all deliverables assigned during their previous term.

a)

b)

*Signature*



