

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI-110124**

No. 04 –GE.I/09-2025
Dated: 01/01/2026.

To
All HoD of the IA&AD

Subject: Clarification regarding payment of arrears – Fixation of pay of SAOs on induction into JTS of IA&AS.

This clarification relates to payment of arrears and fixation of pay of Senior Audit Officers (SAOs) on induction into Junior Time Scale (JTS) of IA&AS.

1.	Who is responsible for fixation and verification of pay?	Pay fixation and verification of pay statements shall be carried out at the field office level itself, strictly as per the Headquarters' letter dated 24.04.2025. Reference to Headquarters is required only in cases involving specific anomalies or interpretation issues.
2.	Are any recoveries to be made after comparing pay fixation with and without MACP benefit?	The circular dated 24.04.2025 containing guidelines for fixation of pay at the time of induction into JTS, makes it clear that for those SAOs who have been granted MACP to Level-11/12, higher side of the pay has to be allowed. Hence there are no recoveries to be made after comparison of pay in two different modes, viz, (i) with MACP benefit, and (ii) without MACP benefit.
3.	Is the option exercised for pay fixation under FR 22(I)(a)(1) final?	Yes. The option exercised by the officer at the time of promotion for pay fixation under FR 22(I)(a)(1) is final. The Headquarters' Letter No. 594-GE-I/09-2025 dated 24.04.2025 does not provide for re-exercise of the option once it has been submitted at the time of promotion. Accordingly, the option once exercised at the time of promotion shall be treated as final where no fresh fixation in accordance with the Headquarters' letter dated 24.04.2025 is done. No further action is to be taken.
4.	Can the option for pay fixation be re-exercised later?	No. The Headquarters' letter dated 24.04.2025 does not provide for re-exercise of the option once it has been submitted at the time of promotion.
5.	From which date will the monetary benefit, if any, accrue?	Any monetary benefit shall accrue from the date of pay fixation as determined under the Headquarters' letter dated 24.04.2025, and not from the date of issue of the clarification letter.

2. This issues with the approval of Principal Director (Personnel).


01/01/2026
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