

भारत के नियंत्रक एवं महालेखापरीक्षक
का कार्यालय (मध्य क्षेत्र)
53, अरेरा हिल्स, नर्मदापुरम
रोड, भोपाल (म.प्र.) – 462011



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
(CENTRAL REGION)
53, ARERA HILLS, NARMADAPURAM
ROAD, BHOPAL (M.P.) – 462011

File no. CAG/CR/Misc./34-2026/2026-27/

06-08-2026

To

All Offices of IA&AD (as per mailing list).

Subject: Hiring of retired Senior Audit Officer on short-term contract basis in Office of the C&AG of India (Central Region), Bhopal – regarding.

In inviting a reference to the subject cited above, applications are invited from desirous retired Senior Audit Officer to work on short-term contract basis as Senior Administrative Officer (Consultant) in the Office of the C&AG of India (Central Region), Bhopal in accordance with the terms and conditions prescribed by Headquarters Office vide Circular No. 25-2025 issued under No. 1180-Staff (App.)-1/22-2016 dated 08.07.2025 (attached).

1. Eligibility

Retired Senior Audit Officers of the Indian Audit and Accounts Department (IA&AD), who are below 65 years of age and possess experience in processing C&AG Audit Reports-related work, shall be eligible for engagement against the vacancies in the cadre of Senior Administrative Officer.

2. Tenure and Age Limit

The retired officer will be hired on a short-term contract basis initially for a period of one year. The maximum number of terms shall be five years. The applicant's age should not be beyond 65 years as on 30.06.2026.

3. Remuneration and Allowance Payable

Remuneration and allowance payable will be governed by **OM No. 3-25/2020- E.III A dated 09.12.2020** (attached) issued by the Department of Expenditure, Ministry of Finance, Government of India, New Delhi, as under:

a. A fixed monthly amount shall be admissible, arrived at by deducting the basic pension from the basic pay drawn at the time of retirement. The amount of remuneration so fixed shall remain unchanged for the term of the contract.

b. An appropriate and fixed amount as Transport Allowance for commuting between the residence and the place of work shall be allowed, not exceeding the rate applicable to the appointee at the time of his/her retirement.

c. No annual increment/percentage increase, Dearness Allowance and House Rent Allowance shall be allowed during the contract.

4. Leave

a. Paid leave of absence will be allowed at the rate of 1.5 days for each completed month of service to the retired officials hired on short-term contract basis. Accumulation of leave beyond a calendar year will not be allowed. However, absence during bandh, strike, lockdown will be dealt with as in the case of serving officers.

b. If a retired officer hired on short-term contract basis remains absent beyond paid leave in a month for reasons other than those indicated above, his/her remuneration shall be deducted on a pro-rata basis as under:

Fixed Monthly Remuneration × No. of days of absence on working days / 22

5. Deliverables and Other Conditions

a. The retired officer hired on short-term contract basis shall be responsible for performing duties related to the vetting of draft C&AG Reports, handling complaint cases and RTIs, etc., as well as any other duties or responsibilities assigned by the competent authority.

b. Statutory deductions levied by the Union/Government shall be made as per rules.

c. The appointment will be purely on a temporary basis and will be subject to termination at any time.

d. The retired official hired on short-term contract basis shall sign an

agreement of confidentiality containing a clause on ethics and integrity.

6. Submission of Application

Retired officers of the IA&AD who satisfy the prescribed eligibility conditions and are interested in the above assignments may apply by submitting the enclosed application form, along with their Biodata, copies of APARs for the last five years, PPO, Last Pay Certificate, Aadhaar Card, and a signed letter of willingness.

The completed application, accompanied by all the required documents, should reach the undersigned either by post or via email (sao8cr@cag.gov.in) **on or before 18.08.2026**. Applications that are incomplete or received after the prescribed date may not be considered. Further, shortlisted candidates shall be interviewed by the Competent Authority for final selection.

It is requested that wide publicity may kindly be given to this notification through Office notice boards and websites.

This issues with the approval of the Dy.CAG(Central Region), Bhopal.

Yours faithfully,

Encl. As stated above

ADMINISTRATIVE OFFICER

SENIOR

F. No. 3-25/2020-E.IIIA
Government of India
Ministry of Finance
Department of Expenditure

Dated the 9th December, 2020

Office Memorandum

Subject: Regulation of Remuneration in case of Contract Appointment of Retired Central Government Employees.

The undersigned is directed to say that Ministries/Departments appoint retired Central Government employees on contract basis, including as Consultants on contract basis. However, at present there are no uniform guidelines for regulation of remuneration in such cases.

2. The existing instructions of Department of Personnel and Training, as contained in their Central Civil Services (Fixation of Pay of Re-employed Pensioners) Orders, 1986, as amended from time to time, provide for regulation of pay in case of re-employment. However, the instructions of Department of Personnel & Training as contained in their OM No. 26012/6/2002- Estt (A) dated 9.12.2002 provides that re-employment beyond the age of superannuation of 60 years shall not be permissible. Also, as per their OM No. 3(3)/2016-Estt (Pay II) dated 1.5.2017, the pay plus gross pension on re-employment is not to exceed Rs.2,25,000/-, i.e. Pay Level 17 as applicable to an officer of the level of Secretary to the Government of India.

3. Aforementioned instructions of Department of Personnel & Training on pay fixation in case of re-employment apply only to persons appointed on re-employment. These are not applicable to persons employed on contract basis except where the contract provides otherwise. Accordingly, in cases of appointment of retired Central Government employees on contract basis after the age of superannuation at 60 years, the instructions on pay fixation on re-employment will not directly apply.

4. Department of Personnel & Training has also informed that they are in the process of drafting a Note for Committee of Secretaries (CoS) regarding guidelines for engagement of retired Government servants as Consultant in Government Ministries and Department. In view of this, till Department of Personnel and Training finalizes their guidelines, there is a need to regulate remuneration in such cases of contract appointment of retired Central Government employees on a uniform basis. The matter has, therefore, been considered and it has been decided that regulation of remuneration in case of appointment of retired Central Government employees on contract basis, including as consultants, shall be regulated as provided hereinafter.



5. At the outset, such appointments shall not be made as a matter of practice and must be kept at a bare minimum. Such appointments may be made only in the justified exigencies of the 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.

6. Remuneration

6.1 A fixed monthly amount shall be admissible, arrived at by deducting the basic pension from the pay drawn at the time of retirement. The amount of remuneration so fixed shall remain unchanged for the term of the contract. There will be no annual increment / percentage increase during the contract period.

Example

An employee retired in the Pay Level 13 and the pay at the time of retirement was Rs. 1,55,900. Thus, the basic pension will be Rs. 77,950. If the employee is appointed on contract basis, including as Consultant, the remuneration shall be fixed at Rs.77,950 (1,55,900-77950).

6.2 The basic pension to be deducted from the last pay drawn shall be the pension as fixed at the time of retirement and as such, if the employee has availed of the commuted value of pension, the commuted portion of pension shall also be included in the portion of pension to be deducted. Thus, in the above example, if 40% of pension was commuted, the commuted portion shall be Rs. 31,180 (40% of 77,950) and the pension actually drawn shall be Rs. 46,770. However, the amount of pension to be deducted from the last salary shall be Rs 77,950.

6.3 No Increment and Dearness Allowance shall be allowed during the term of the contract.

7. Allowances

7.1 House Rent Allowances

No HRA shall be admissible.

7.2 Transport Allowance

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. The amount so fixed shall remain unchanged during the term of appointment. However, retired employees engaged as consultants may be allowed TA/DA on official tour, if any, as per their entitlement at the time of retirement.



7.3 Leave of absence

Paid leave of absence may be allowed at the rate of 1.5 days for each completed month of service. Accumulation of leave beyond a calendar year may not be allowed.

8. Term of Appointment

8.1 The term of appointment shall ordinarily be for an initial period not exceeding one year which is extendable by another one year. Beyond two years after the age of superannuation where adequate justification exists, the term may be extended based on a review of the task and the performance of the contract appointee, provided it shall not be extended beyond 5 years after superannuation.

8.2 The consultant shall sign an agreement of confidentiality with the Government of India containing a clause on Ethics and Integrity.

9. Exemptions

The terms of appointment provided for in these orders shall not apply to cases and to the extent where the Appointments Committee of Cabinet has allowed special terms OR where special provisions have been allowed with the approval of the Department of Personnel & Training OR Department of Expenditure.

10. These orders shall apply to appointments made in the Central Government and shall be effective from the date of issue of the orders, until further orders or until instructions are issued by DoPT regulating remuneration of retired Government employees on their engagement as consultants. The past cases shall not be reopened in the light of these orders until the normal term of those past cases. Any relaxation of the above will be required to be referred to Department of Expenditure.



(B.K.Manthan)
Deputy Secretary

To,

All the Ministries and Departments of the Government of India as per the standard list.

रत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
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(For exclusive use in IA&AD and
not to be quoted or published elsewhere)
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.

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	(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.
Training Institutes (NAAA, iCISA, iCED, iCAL and RCB&KIs/Cs)	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.

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.

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- (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).

- 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 ICMAI.
- 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.

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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,

25/9/22
(Sumeet Kumar)

Asstt. Comptroller & Auditor General (N)-I