

Agenda Meeting of Dy. Comptroller & Auditor General (HR, IR, Coordination & Legal) with representatives of National Audit & Accounts Federation (NAAF) held on 20.01.2025 at conference room 5th floor, of office of the C & A G of India, 9, Deen Dayal Upadhyay Marg, New Delhi.

(List of participants is annexed)

In the latter part (at 4:30 PM) Dy. Comptroller & Auditor General (HR, IR, Co-ordination & Legal) joined and chaired the meeting.

Shri K.S. Subramanian, DAI (HR, IR, Coordn. & Legal) welcomed the representatives of National Audit & Accounts Federation. He mentioned this meeting as a system of regular interaction with associations/federations which provides an opportunity for face-to-face interaction for solved the common demands of associations. Deliberations on each agenda items are given in the following paras:-

No.	Agenda Item	Explanation given by the representatives of Association	Official response given to Association
1.	Measures to resolve Stagnation – Long Term Plan & Uniformity in promotion. (A) Long Term plan be implemented without further delay to fulfil the objective of staff strength and resolving stagnancy in the Department. (B) Uniformity in promotion across all offices.	On the basis of report/ recommendations of Cadre Review Committee (March 2009) report of Deloitte Touche Tohmatsu India Pvt. Ltd (2011), Committee on staff strength in DGA/PDA (Central) offices (2012) and Committee on rationalization of staff strengths in audit offices (2015), Hqrs issued circular (October 2016) with its decision, implementation plan and milestones.	DAI informed that to address the issue C&AG constituted a Committee on ‘Determining Optimal Sanctioned Strength (DOSS) of IA&AD’. The said committee has finalized a report on ‘Determining Optimal Sanctioned Strength of IA&AD’. Currently, Headquarters office is examining the data on which the committee has finalized its report. After examining and cleaning of data, office will take up implementing of the recommendations of the Report of the Committee on DOSS.
2.	Ensure minimum five promotion in the entire career span – Direct recruit AAO & Auditor.	Direct recruit to the post of Auditor and Assistant Audit Officer have no sufficient promotional avenues in their career span. After the introduction of Asst. Supervisor post, Direct Auditor would be able to avail three promotion but at very later stage. Similarly, from practical aspect, there is only one promotional avenue for AAOs i.e. SAO. AAOs who join the Department as direct recruit will normally get only one promotion in whole career.	As on date there is no DoPT order on ensuring minimum of five promotions to DRAAOs or equivalent posts. Further, the promotion to a post is subject to availability of vacancy in the post. As such a directly recruited Auditor, has following promotional avenues in IA&AD:

		<p>With the induction of many more batches of DRAAO, it is desirable that a minimum of five promotions in the entire career span is ensured. Adequate career progression is required to reduce the attrition rate of youngsters in the higher/critical cadres in the department.</p>	<p>Auditor-Sr. Auditor-Asstt. Supervisor-Supervisor or (after passing SAS Exam) Auditor-Asstt. Audit Officer-Sr. Audit Officer.</p> <p>Similarly a directly recruited AAO has following promotional avenues in IA&AD; AAO-NFU-Sr.AO-induction in Junior Time Scale (JTS)</p> <p>In case of non-availability of promotion, a scheme of Modified Assured Career Progression (MACP) has also been envisaged by DoPT, which ensures three financial up-gradations during the entire career of the official.</p>
3.	<p>Initiate urgent measures to implement recommendations of Cadre Review Committee regarding creation of post in L-11, 12 & 13 in Non- IAAS cadre.</p>	<p>The implementation of Long Term plan is expected to resolve the stagnation to a great extent in all cadres till Sr. AO To deal with the stagnation above SAO level, it is required that the recommendations of cadre Review Committee regarding creation of Non-IAAS cadre with number of posts in L-11, 12 & 13 be implemented without further delay. Many Years have passed since the recommendations of Cadre Review Committee were approved for implementation. This Federation at many occasions, in the meeting held with the authorities and through letters, raised this issue. We were assured that it was under way and would be implemented in coming times. However, the prolong delay is causing serious doubt in the minds of our members over the intention of Hqrs on its non-implementation It is demanded that the recommendations of Cadre Review Committee regarding creating posts in Level 11, 12 and 13 are implemented in a time-bound manner.</p>	<p>The proposal regarding creation of posts in level-11, 12 and 13 as promotional posts for SAOs, based on the recommendations of the Cadre Restructuring Committee is under process.</p>

4.	Nomenclature of post of AAO, Supervisor and Asstt. Supervisor.	<p>The Supervisors are engaged in all areas in place of AAOs and they are discharging the same work in Hqrs as well as infield duties. The word “Supervisor” does not relate to or appropriately define nature of work performed in our department. Also, it is a very common nomenclature used in the private sector to call its low paid employees and has thus become cliché. Hence, the nomenclature to this post should be replaced with a more respectable and suitable nomenclature like “Section Officer”. As the post of Supervisor has been classified as Gr B Non-ministerial, it is requested that Gazetted status may be allowed.</p> <p>Similarly, Assistant Supervisor should also be changed to “Assistant Section Officer”. Further, as the post of Audit Officer does not exist now, word Asst. Audit Officer does not appear suitable/logical one to denote the post just below Sr. Audit Officer. Therefore, the nomenclature of AAO should also be changed to “Audit Officer”.</p>	<p>In respect to change the nomenclature of Supervisor as Section Officer & Asstt Supervisor as Assistant Section Officer, it is stated that the post of Supervisor exists in IA&AD, therefore, the feeder cadre which is required to fill up the post of Supervisor has been designated as Assistant Supervisor. Since, post of Section Officer does not exist in IA&AD, therefore, it is not possible to designate the newly created post which is the feeder cadre to the post of Supervisor in IA&AD as Asstt. Section Officer.</p> <p>Further, in respect to change the nomenclature of AAO as Audit Officer, it is stated that Recruitment Rules to the post of Sr. AO has been notified vide Circular No. 49 dated 22.11.2019 and accordingly the post of AO (Level -9 of pay matrix) has been merged with the post of Sr.AO (Level-10 of pay matrix). Before the merger of the post of AO with the post of Sr AO, AAO cadre used to be the feeder cadre to the post of AO. Now, post of AO has been merged with the post of Sr. AO. At present, AAO is the feeder cadre to the post of SAO. Therefore, changing the nomenclature of the post of AAO as AO is not appropriate.</p>
5.	Transfer & Posting policies.	<p>Existing provision on transfer of staffs-</p> <p>a) Para 5.9.1 of CAG’s MSO (Admin) Vol I prescribes that SO (now AAO) should be given opportunity to gain experience by posting them to sections in different branches, by rotation, so that no Section Officer (now AAO) normally</p>	<p>The intra-office transfer and posting is being governed by the guidelines /instructions issued vide Hqrs letter circular No. 1-Staff Wing/2-014 dated 06.01.2014 which provides that the detailed guidelines on transfer and posting</p>

		<p>remains in any particular Section/Wing for more than five Years.</p> <p>b) The MSO also states that no member of clerical staff should be allowed to remain in the same section/wing for <u>more than five continuous years</u> without the specific approval of Accountant General/Principal Director of Audit (6.5.1 of the above-mentioned MSO).</p> <p>c) Hqrs' office vide circular date 6.1.2014 also provides that Gr B & C staff shall not be transferred from a particular post before the lapse of a minimum period of two years.</p> <p>It can be seen that the existing provision is not sufficient and rarely implemented by any office in true spirit. The importance and necessity of existence of transfer policy in a department need not require over emphasis. Status quo is the basic principles followed by the administration unless it wants to use transfer as punishment for an individual. The result is that whole structure is laced with inertia and 'everything works' attitude. The worst effect can be seen in establishment and administration sections where person with long stint wields undue influence to run the system as per their wishes.</p> <p>Hqrs circular No.16 staff wing/2013 dated 6-06-2013 provides for certain Conditions to be followed while processing mutual transfer. As per para (viii) of the guidelines "Mutual transfer may be permitted only once in the entire unjustifiable condition which restricts the staff members to avail the benefit to only once Hence we request the CAG to withdraw the above condition.</p>	<p>are to be framed by every office keeping in view the local scenario of the cadre. The transfer & Posting Board constituted for the purpose by the cadre controlling authority frames the Transfer & Posting guidelines accordingly. The association may take up the matter with Heads of Department of the office.</p> <p>In term of para (viii) of Hqrs circular No. 16-Staff Wing/2013 dated 06.06.2013, mutual transfer may be permitted only once in the entire service career of an official. This is as per existing policy decided by the Competent Authority for mutual transfer. HQRs will explore the possibility of relaxing the condition of only one mutual transfer in the entire service career of an official.</p>
	Mutual Transfer		

6.	Demands related to Departmental Examination.	I. There should be provision of induction training after promotion to a post: requirement of successful completion of pre-promotion training and qualifying the assessment test conducted at the end of training should be done away with Recruitment Rules should be changed accordingly.	It is stated that DOPT guidelines of 31.03.2015 states the condition of successful completion of training (in the subject/ area of work relevant to duties and responsibilities of the higher post) for promotion. This means that besides completion of requisite length of service, mandatory requirement of successful completion of training is required for promotion. This eligibility condition of successful completion of 2-4 weeks of training has been incorporated in the IA&AD RRs notified in the recent years.
		II. Uniform passing marks of 40 percent for all Departmental Examination including SAS, RAE, CPD, DEA, incentive examinations etc.	It is stated that a committee was constituted in 2016 to review minimum qualifying marks in CPD & Revenue Audit Examinations. The constituted committee had recommended to keep the minimum qualifying marks in CPD & Revenue Audit Examinations as 50%.
		III. Score of computerized test may be displayed at screen at the end of each test-session, though final result may be declared later. There must be a cut off period (ie. two-week timeline) for publishing the final results.	There was no outsourced agency for conducting departmental examination online from 09.08.2023 to 26.08.2024. New agency has been engaged w.e.f. 27.08.2024 for 3 years. For instant showing of test marks for MCQ based papers just after the exam is over, Exam wing will check/discuss the modalities with Outsourced Agency in this regard. Cut off period (i.e. two-week timeline) for publishing the final results is not feasible as the process of evaluation and moderation of descriptive Paper-I (language skill) and Paper-IV (IT practical) takes time.

		<p>IV Increase the number of chances in all exams form six to ten.</p>	<p>The committee in the year 2016 also reviewed the number of attempts for passing Departmental Examination. The committee submitted its report on 03.06.2016. The Committee had recommended increasing the number of attempts of Revenue Audit Examinations / Incentive Examinations and CPD Exam from 6 to 8 to give the candidates a fairer chance to pass these examinations. However, the recommendations of the committee were not accepted. Chances have been comped to deter non serious candidates from appearing for exams.</p>
		<p>V In the present scenario, if a candidate applies for any exam in the department but could not appear because of any reason, it will be counted as a lost chance. As it is very harsh to the candidate, it is requested not to count such instances as lost chances.</p>	<p>The number of SAS exam attempts has already been increased since 2021, from 10 to 12 (6 normal +6 additional). Further, conducting examinations involves cost, time and effort. As such to avoid non serious candidates, chance is counted once the candidate registers for an exam.</p>
		<p>VI Departmental examination for promotion to Auditor should be centralized with common question papers for all offices.</p>	<p>The Competent Authority has decided to conduct the following examinations centrally by examination wing of Hqrs office on offline mode w.e.f. 1st July 2024 as per the examination cycle mentioned in C&AG' MSO (Admn.) Vol.I</p> <ul style="list-style-type: none"> (a) Departmental Examination for Auditors/Accountants (twice in a year i.e February and August) (b) Incentive Examination for Sr. Auditors/Sr. Accountants (once in a year i.e. April)

			<p>(c) Preliminary Examination for SAS Examinations (once in a year i.e. January)</p> <p>Departmental Examination for 12th pass MTS (once in a year i.e. September) (Authority: Circular 01 of 2024.</p>
		<p>VII Introduce incentive examinations for Sr. Auditor, Asst. Supervisor and Supervisor on the similar pattern of CPD.</p>	<p>Incentive examination for Sr. Auditor/Sr. Accountants/Asstt. Supervisor already exist.</p> <p>As per Para 9.8 of CAG's MSO (Admn.) Vol-I, Senior Auditors / Senior Accountants (Level-6) are allowed for Incentive Examination. Asstt Supervisor (Level-7) has also been allowed to appear in Incentive Examination vide this office letter no. 624-Staff (APP I)/13-2021 dated 30.03.2021. On passing the incentive examination, Asstt Supervisor are eligible to get one extra increment.</p>
		<p>VIII Two more exams- CPD-IV and V should be added in line of existing CPD examinations with syllabus contents on Arbitration, Cyber law and data security, International Affairs, UNO, India's economic influence and soft power at world stage-past and future and role of audit in the implementation of vision-One Earth One Family One Future.</p>	<p>AAOs /SAOs can appear in 04 Incentive Exams (01-Revenue Audit/ Incentive Exam and 03 CPD Exam) and on passing these Exams, AAOs /SAOs can get 04 extra increments.</p> <p>Further, to build up knowledgeable and efficient work force, besides these 04 Exams, Training wing vide circular no. 33/Trg.Div./F.No.331/2021 Dated 27.08.2021 has introduced five level Mid - Career Training Programme (MCTP) for SAOs / AAOs in IA & AD to develop a professional, impartial and efficient officer</p>

			<p>who is responsive to the needs of the department as under:-</p> <table><tr><th>Levels</th><th>Criteria</th></tr><tr><td>1</td><td>Induction Training for AAOs - On recruitment / promotion as AAOs</td></tr><tr><td>2</td><td>AAO with 7 or more years of qualifying service in the grade</td></tr><tr><td>3</td><td>Combined service of 12 or more years in AAO and SAO cadre</td></tr><tr><td>4</td><td>Combined service of 17 or more years in AAO and SAO cadre</td></tr><tr><td>5</td><td>Combined service of 22 or more years in AAO and SAO cadre</td></tr></table> <p>The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with. Therefore, AAOs and SAOs may build up their knowledge by using MCTP</p>	Levels	Criteria	1	Induction Training for AAOs - On recruitment / promotion as AAOs	2	AAO with 7 or more years of qualifying service in the grade	3	Combined service of 12 or more years in AAO and SAO cadre	4	Combined service of 17 or more years in AAO and SAO cadre	5	Combined service of 22 or more years in AAO and SAO cadre
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		IX Accuracy of question papers in translated version in Hindi may be ensured.	Exam wing makes every possible effort to maintain accuracy in translation from English to Hindi. Further, it is standard procedure in any exam that in case of any variation in Hindi version, English version will be taken as final for evaluation purposes.												

		<p>X Examination Centers: One center for one candida - Ensure basic infrastructures: amenities and parking facilities: Public holidays should be excluded from examination schedule.</p>	<p>Basic amenities i.e. drinking water, toilet etc are available at every exam centre. However, parking facilities cannot be ensured.</p> <p>In a normal scenario, exams are not conducted on Gazetted Holidays (as per list of Central Govt. Govt. Offices) and Sundays. However, due to unavoidable circumstances, sometimes exams can be conducted on weekends. DAI (HR, IR, Coordn. & Legal) asked NAAF to send the detailed letter explaining the difficulties faced by the candidates at the exam centers.</p>																
7.	Delay in promotion of AAO to SAO.	<p>The progress on promotion of AAO to SAO is still very disappointing. Despite repeated requests from associations, the real progress is very slow. In between many of deserving AAOs are retiring. Therefore, it is demanded that</p> <p>i) A timeline may be fixed for all field offices to send the DPC proposals to Hqrs’</p> <p>ii) To minimize the multi-round movement of files between field office and Hqrs’ online workshop may be held with the participation from all cadre controlling field offices.</p> <p>iii) Staff strength at Hqrs’ may be increased.</p> <p>iv) Matter may be taken up with UPSC at highest level for providing more time slots for convening DPC.</p> <p>v) All financial and other benefit should be given with retrospective effect ie from the date when the candidate is eligible for promotion against a vacancy.</p>	<p>The status of DPC proposal is as under:</p> <p>Combined PY upto 2024</p> <table><tr><th>Description</th><th>No. of proposal</th></tr><tr><td>Final promotion order issued</td><td>76</td></tr><tr><td>Pending with MOF</td><td>0</td></tr><tr><td>Pending with UPSC</td><td>0</td></tr><tr><td>pending with field office</td><td>0</td></tr><tr><td>Seniority issues in feeder cadre (AAO & DAO cadre) as intimated by the offices</td><td>13</td></tr><tr><td>Offices with no vacancy/DPC proposals till PY 2024 as intimated by the offices</td><td>9</td></tr><tr><td>Total</td><td>98</td></tr></table>	Description	No. of proposal	Final promotion order issued	76	Pending with MOF	0	Pending with UPSC	0	pending with field office	0	Seniority issues in feeder cadre (AAO & DAO cadre) as intimated by the offices	13	Offices with no vacancy/DPC proposals till PY 2024 as intimated by the offices	9	Total	98
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			<p>All the combined proposals received till PY 2024 have been cleared by 31.12.2024 and all the promotions have been effected. Remaining proposals where there was seniority/legal issues, upon resolution of such issues, promotion in those offices are now being processed for combined panel years till 2025.</p> <p>Panel Year upto 2025</p> <table><tr><th>Description</th><th>No. of proposal</th></tr><tr><td>Final promotion order issued</td><td>06</td></tr><tr><td>Pending with MOF</td><td>10</td></tr><tr><td>Pending with UPSC (date of DPC confirmed)</td><td>02</td></tr><tr><td>Pending with UPSC (date of DPC awaited)</td><td>12</td></tr><tr><td>pending with field office</td><td>0</td></tr><tr><td>Ready for submission to UPSC</td><td>04</td></tr><tr><td>Pending with HQ's office/ under examination</td><td>15</td></tr><tr><td>Pending with field office for compliance after deficiency communicated by HQ's office on the proposal</td><td>09</td></tr><tr><td>Proposal not received yet</td><td>22</td></tr><tr><td>Offices with no vacancy/DPC proposals</td><td>18</td></tr></table>	Description	No. of proposal	Final promotion order issued	06	Pending with MOF	10	Pending with UPSC (date of DPC confirmed)	02	Pending with UPSC (date of DPC awaited)	12	pending with field office	0	Ready for submission to UPSC	04	Pending with HQ's office/ under examination	15	Pending with field office for compliance after deficiency communicated by HQ's office on the proposal	09	Proposal not received yet	22	Offices with no vacancy/DPC proposals	18
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			till PY 2025 as intimated by the offices	
8.	Hiring Consultant/ Contractual staffs should be discontinued.	Its double whammy for the staffs of IA&AD when there is acute stagnation and Consultants and Contractual staffs are being hired. The new instruction on calling AAOs from other than parent cadre on deputation is going to cause heartburn as it may bring situation when one senior AAO is reporting to a junior AAO from other office. Many field offices are taking advantage of the facility and penalizing the staff members by utilizing the services of consultants in key posts. Hence, it is demanded that all types of hiring of Consultant and Contractual Staffs may be stopped.	<p>This office provides administrative approval for hiring of retired officials on short term contract basis as per the norms circulated vide this office circular No 1346-Staff (App-1)/22-2016 dated 26 09 2023.</p> <p>Further, it is stated that hiring of retired officials against the vacancies in the respective cadre, is a temporary measure to fulfill the functional requirement due to shortage of staff in the cadre of Sr. AO/ AAO/ Auditor/ Accountants till the time the vacancies are filled.</p>	
9.	Fill up of vacancies in Welfare Officer's post in all offices.	Post of Welfare Officers are not being filled up on priority level in many offices. The recruitment process in many offices are initiated after the tenure of the incumbent ends and in some offices it is simply left vacant for Years. It is requested that vacancies in Welfare Officer posts is filled up with urgency and all field offices may be instructed to complete the process of calling application from eligible candidates for selection by UPSC before completion of the tenure of the incumbent.	<p>As on date 9 posts are currently been filled up. Remaining total 28 posts of Welfare Officer are not filled up. The Recruitment Rules of Welfare Officers dated 16.06.2020 is currently undergoing amendments. In this regard, a draft notification approved by the CAG of India has been forwarded to the Ministry of Finance for notification.</p> <p>After the RR of Welfare Officers is notified by the Government of India, we may process the cases of appointment of Welfare Officers in the remaining 28 offices which are currently lying vacant.</p>	
10.	Provide office space to recognized association.	Essential activities of Association such as seating arrangement of office bearers, conducting monthly Executive committee Meeting, storage of records and articles required in	Provision of accommodation for the association is subject to availability. DAI (HR, IR, Coordn & Legal) asked to send	

		cultural/group developmental programme etc. needs proper space in the respective offices. It was observed that in many of the offices recognized association have not been provided proper accommodation with basic facilities. It is requested that all recognized service associations may be provided sufficient office space and necessary infrastructure in field offices.	the proposal of office space for Apex Level Association which is available in offices situated in Delhi.
11.	Timely deduction and deposit of NPS contribution by field.	It has been brought to the notice of this federation that there is delay in deduction and deposit of NPS subscription for NPS subscribers by DDOs of respective offices. We all know the NPS mechanism works on cumulative growth of corpus made of contribution from subscriber as well as the Government. Even a small delay may cause a big loss at the time of superannuation. It may be ensured that there is no delay in deduction and deposit of NPS subscription.	As per the instructions of Department of Expenditure, Ministry of Finance, a committee has already been constituted to monitor registration/regular upload of data and transfer of NPS contribution and to ensure that no delay in credit of the contribution takes place. O/o the PAG (Audit) Delhi is monitoring the performance of all PAOs with regard to NPS.

The Meeting ended with the vote of thanks to the Chair.

ANNEXURE- A

LIST OF PARTICIPANTS WHO ATTENDED THE AGENDA MEETING HELD BY DEPUTY COMPTROLLER AND AUDITOR GENERAL (HR, IR, Coordn. & Legal) WITH THE OFFICE BEARERS OF THE NATIONAL AUDIT & ACCOUNTS FEDERATION ON 20.01.2025 AT 04.30 PM.

S/Shri

K.S. Subramanian	Deputy Comptroller and Auditor General (HR, IR, Co-ordn. & Legal)
K. Subramaniam	Director General (Staff)
Mrinal Chawla	AC (N)-II
Nasir Khan	Sr. Administrative Officer (Staff JCM)
Amal K. Das	President, NAAF
M. D. Sharma	Secy. General, NAAF
B. Mansingh	Addl. Secy. General, NAAF
Ritesh Kumar	Addl. Secy. General, NAAF