

Council of Scientific and Industrial Research
Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001

No. : 5-1(857)/2023-PD

Date: 12.08.2026

OFFICE MEMORANDUM

Sub : Recovery of wrongful/excess payments made to Government Servants - Reg.

The undersigned is directed to state that the Competent Authority has accorded approval to forward the D.O. letter No. TA-3-07001/2/2021-TA-CGA/E-5365/299 dated 30th July, 2026 on the above subject issued by Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India to all CSIR Labs./Instts./Units for information, guidance and compliance.


12/8/26

Amrendra Kumar
Under Secretary (PD)

Encl. : As above

Copy to:

1. The Directors/ Heads of all CSIR National Labs./Instts./Hqrs./Units
2. CSIR Website
3. Office copy

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महालेखा नियंत्रक

T. C. A. Kalyani

Controller General of Accounts



भारत सरकार

महालेखा नियंत्रक कार्यालय

वित्त मंत्रालय, व्यय विभाग

Government of India

O/o Controller General of Accounts

Ministry of Finance, Department of Expenditure

D.O. No. TA-3-07001/2/2021-TA-CGA/E-5365/ 299

Dated: 30.07.2026

Dear Madam,

Please refer to the Department of Personnel & Training's Office Memorandum No. 18/03/2015-Estt.(Pay-I), dated 03.10.2022 regarding recovery of wrongful/excess payments made to Government servants.

2. The aforesaid Office Memorandum provides that Ministries/Departments should exercise utmost caution while dealing with pay fixation and other service matters so as to prevent wrongful or excess payments. It further stipulates that pay fixation orders issued on account of grant of ACP/MACP, financial upgradation, promotion, increment, etc., shall invariably be audited by the Internal Audit Wing and/or the concerned Pay & Accounts Office within three months of their issue. The Office Memorandum also provides that, in respect of Government servants due to retire within the next four years, previous pay fixation orders and verification of service should be undertaken on priority.

3. Attention is also invited to the provisions of the Central Civil Services (Pension) Rules, 2021, which entrust specific responsibilities upon the administrative authorities in this regard. Rule 30 provides for periodic verification of qualifying service of every Government servant during the course of service so that omissions or discrepancies in the service records are identified and rectified well before retirement. Further, Rule 57 places responsibility on the Head of Office to ensure timely processing of pension cases, including verification of service records, qualifying service and emoluments before forwarding the pension case to the Accounts Officer.

4. It has, however, been observed that in a number of cases discrepancies relating to pay fixation, grant of financial upgradations, qualifying service and maintenance of service records come to notice only at the stage of processing pension cases. Such deficiencies often result in delays in authorisation of pensionary benefits, revision of pension cases and recovery of excess payments, causing avoidable hardship to retiring Government servants. These situations can be substantially avoided through timely verification of service records and audit of pay fixation orders during the service period itself.

5. In order to strengthen internal controls and ensure timely settlement of retirement benefits, I would request that necessary instructions may kindly be issued to all Departments, Attached Offices, Subordinate Offices and other offices under your administrative control to ensure that:

- (i) All pay fixation orders issued on account of promotion, ACP/MACP, financial upgradation, increment or any other revision of pay are invariably subjected to audit by the Internal Audit Wing and/or the concerned Pay & Accounts Office within three months of their issue. The regular promotion orders may invariably be marked to the Departmentalised Accounts Organisation in the Ministry.

Contd....

- (ii) Qualifying service of every Government servant is verified periodically in accordance with Rule 30 of the CCS (Pension) Rules, 2021 and all omissions or discrepancies noticed in service records are rectified promptly;
- (iii) In addition to the above, in respect of Government servants who are due to retire within the next four years, all pay fixation orders, financial upgradations, service books, qualifying service and emoluments are comprehensively reviewed on priority in accordance with the DoPT Office Memorandum dated 03.10.2022
- (iv) The Head of Office ensures strict compliance with the responsibilities assigned under Rule 57 of the CCS (Pension) Rules, 2021 by completing verification of service records, qualifying service, emoluments and all other pension-related records before initiating and forwarding pension papers to the Accounts Officer;
- (v) Deficiencies noticed during internal audit or verification are rectified immediately, and appropriate corrective measures are instituted to prevent recurrence of such lapses.

6. Ministries/Departments are also requested to establish an appropriate monitoring mechanism to ensure compliance with the above instructions and to periodically review the status of audit of pay fixation orders and verification of qualifying service, particularly in respect of officials nearing retirement.

7. I shall be grateful if the above instructions are brought to the notice of all concerned for strict compliance. Strengthening these internal controls will not only facilitate timely authorisation of pensionary benefits but will also minimise instances of wrongful or excess payments and consequential recoveries at the time of retirement.

With warm regards,

Yours sincerely,

T.C.A. Kalyani

(T.C.A. Kalyani)

Dr. N. Kalaiselvi
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Ministry of Science & Technology
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