

NF-12048/1/2026-ESTT-NFRA
राष्ट्रीय वित्तीय रिपोर्टिंग प्राधिकरण
National Financial Reporting Authority

7th Floor, Hindustan Times House,
Kasturba Gandhi Marg, New Delhi

Dated: 05.08.2026

CIRCULAR

Subject: Notice for Inviting Applications for Engagement of Retired Indian Legal Service (ILS) Officers as Consultants (Legal) in NFRA

National Financial Reporting Authority (NFRA) is a statutory body set up under Section 132 of Companies Act, 2013. NFRA has been established to protect the public interest and the interests of investors, creditors and others associated with the companies or bodies corporate by establishing high quality standards of accounting and auditing and exercising effective oversight of accounting functions performed by the companies and bodies corporate and auditing functions performed by auditors. Further details can be known from the website nfra.gov.in.

2. NFRA invites applications from interested and eligible retired officers of the **Indian Legal Service (ILS)** (retired from the pay Level -11 OR Level -12 OR Level -13) of the Central Government for engagement as **Consultants (Legal)** on contract basis, on the terms and conditions stated in Department of Expenditure OM No. 3-25/2020-E.IIIA dated 9.12.2020 (copy enclosed as **Annexure III**). Details of Eligibility, no. of positions, etc. are enclosed as **Annexure I**. Format for application is enclosed as **Annexure II**.

3. Interested and eligible retired officers may submit scanned copy of their filled-up applications along with self-attested copy of supporting documents via email on the email id manager-admn@nfra.gov.in **latest by 15 days from the date of issuance of this circular**. A hard copy of the application may be sent in an envelope superscribing the 'Application for Engagement of Retired Indian Legal Service Officer as Consultant (Legal)' to the Secretary NFRA, 7th Floor, Hindustan Times House, 18-20, Kasturba Gandhi Marg, New Delhi – 110001. In case of any change in this notice, the same will be displayed on NFRA website nfra.gov.in. As such the interested persons are required to regularly visit NFRA website.

(Amit Bansal)

General Manager

Encl: As above.

Copy to:

1. Under Secretary, DoPT with request to kindly arrange to upload this Circular on the relevant Notifications section of DOPT website.
2. Manager (IT), NFRA with request to upload this Circular on website of NFRA and for social media accounts/handles of NFRA.

DETAILS OF REQUIREMENTS

1. Eligibility –

- (i) Applicant should have retired as an officer of the **Indian Legal Service (ILS)** on regular basis from the Central Government, **from the pay level -11 or 12 or Pay Level - 13.**
- (ii) His/her age should not be more than 62 years as on the closing date of receipt of applications.
- (iii) His/her date of superannuation should not be earlier than 2 years as on the last date of application.
- (iv) He/she should be an Indian Citizen.

2. No. of positions –

Presently **Two (02).**

3. Experience Requirements –

- (i) The applicant should be well acquainted with the functioning of Central Government Departments/Ministries and aware of various rules/regulations of the Central Government, with sound knowledge of statutory and subordinate legislation.
- (ii) The applicant must have suitable experience in legislative and regulatory drafting, interpretation of statutory provisions and legal vetting. Preference will be given the person having suitable experience in Corporate Law related matters.
- (iii) The applicant should possess working knowledge of computer applications & e-office required in day-to-day functioning of office and should have proficiency in legal drafting in English.

4. Scope of Work –

- (i) Drafting of regulations, interpretation of statutory provisions, and alignment with evolving regulatory frameworks.
- (ii) Legislative & regulatory drafting, and legal vetting of various documents.
- (iii) Assisting senior officers in drafting, examination and vetting of legal documents, opinions, replies and correspondences as per direction.
- (iv) Any other work assigned by the senior officers time to time.

5. Terms and conditions

- (i) Terms and conditions stated in Annexure III.
- (ii) The Consultant will have to follow the normal working hours as prescribed (i.e. 09:30 AM to 06:00 PM). However, in exigencies of work they may be required to sit late and / or called on Saturday /Sunday and other Gazetted Holidays. No extra allowance will be paid for the same.
- (iii) The Consultant may be attached with officers of any level, and he / she will have to work independently without any assistance.
- (iv) The Contract can be terminated on one month's notice from either side or a payment of one month's pay in lieu thereof unauthorized absence would lead to termination of the engagement.
- (v) Taxes will be deducted from the remuneration / payments made as applicable from time to time.
- (vi) The tenure of Consultant beyond age of 65 years will not be allowed.

6. General Conditions of Engagement:

- (i) The selected Consultant will be governed by the Official Secrets Act, 1923, as amended from time-to-time and will not disclose to any unauthorized persons (s) any information/ data that may come to his/her notice during the period of his/her engagement as 'Consultant' in this office. All such documents will be the property of the Authority.
- (ii) The Consultant will not utilize or publish or part with, to a third party, any part of the data or statistics or proceedings or information collected for the purpose of his/her assignments or during the course of assignment for this office without the express written consent of the competent authority.
- (iii) The Consultant must act, at all times, in the interest of NFRA and render any service with professional integrity.
- (iv) The Consultant will maintain highest standards of integrity, transparency, competitiveness, economy and efficiency while working as consultant in this office.
- (v) The Consultant so appointed shall in no case represent or give opinion or advice to any other person in any matter which is adverse to the interest of this office nor will he/she indulge in any activity outside the terms of the contractual assignment.
- (vi) The Consultant will be required to sign a non-disclosure undertaking and will be required to sign an agreement of confidentiality with the Authority.

Application form for Consultant (Legal) in NFRA

Application is for Engagement of Consultant (Legal) from Retired Indian Legal Service (ILS) officers.

Passport size recent Coloured
Photograph of applicant

Sl. No.	Particulars	Details to be filled by the Applicant
1.	Name of Applicant in full (in block letters)	
2.	Father's/ Husband's Name	
3.	Nationality	
4.	Sex (Male/ Female)	
5.	Date of Birth (DD/MM/YYYY)	
6.	Age as on the closing date of receipt of application (i.e. _____.____.2026)	_____ years _____ months _____ days
7.	Contact Details : Present Address Email: Mobile No. : Land Line No.:	
8.	Permanent Address	

9.	Date of Superannuation: Please attach the copy of Pension Order	
10.	Post / ILS grade held & Pay level (as per 7th CPC) at the time of retirement	Post: Pay level: From: To:
11.	Last Pay drawn & Basic Pension (as per 7th CPC) (Copies of LPC & PPO should be attached)	
12.	Educational / Legal qualification (LL.B./ LL.M. etc.) Attach supporting document	
13.	Language(s) in which legal drafting can be undertaken, please specify. (English/ Hindi / Both)	

14. Chronology of Service in Central government in the last ten years before superannuation

S. No.	Period	Designation, Place of posting, Name of the officer worked with	Gist of work done

Note- Please page number the entire set of application and attach index of the documents attached.

15. Please submit References of two senior officers under whom the applicant has worked in different assignments:

Particulars to be mentioned in the References to be submitted: Name, Designation, Ministry/Department e-mail Id, Contact number of the Officer with whom the applicant has worked with.

16. Whether any minor penalty/ major penalty was imposed during last 10 years of Govt. Service and if so, the details thereof:

17. ACR Grading year wise during last 05 years prior to retirement:

Year	ACR Grading

18. I hereby certify / undertake the following :-

- (i) I have gone through, understood and meet the eligibility criteria.
- (ii) The information furnished above is true, complete and correct to the best of my knowledge and belief.
- (iii) I understand and agree that in the event of any information being found false OR incorrect/incomplete OR ineligibility being detected at any time before OR after selection/ interview, my candidature is liable to be rejected, and I shall be bound by the decision of the Ministry of Corporate Affairs / NFRA.
- (iv) I have understood the terms and conditions for engagement as Consultant in NFRA and that I unequivocally and unconditionally accept all these terms & conditions.

Signature of Applicant with date

Place:

Date:

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.

