

**Office of the Comptroller and Auditor General of India**

9, Deen Dayal Upadhyaya Marg, New Delhi – 110124

**No. 681 - GE-I/50-2024/IA&AS/RR (KW)**

**Date: 28 April, 2026**

To

**All Stakeholders**

**NOTICE**

**Sub: Inviting comments from stakeholders on the proposed draft amendment of Indian Audit and Accounts Service Rules, 1983.**

A proposal for amendment of Recruitment Rules for the Indian Audit and Accounts Service Rules, 1983, is under consideration.

3. In terms of DoPT's OM No. AB-14017/61/2008-Estt (RR) dated 13.10.2015, the draft 'Notification' of the Indian Audit and Accounts Service Rules, 2026 with explanatory note and FAQ have been made available on the official website of this Department, i.e., [www.cag.gov.in](http://www.cag.gov.in), for comments, if any, of the stakeholders.

4. The comments **must** be entered only in the 'Feedback Box' provided for this purpose. Comments received by other means shall not be entertained.

  
**Sr. Administrative Officer (GE-I)**

**MINISTRY OF FINANCE**  
**(Department of Expenditure)**

New Delhi, the \_\_\_\_\_

**G.S.R. ....** – In exercise of the powers conferred by Article 148(5) of the Constitution and of all other powers enabling him in this behalf and in consultation with the Comptroller and Auditor General of India, the President hereby makes the following rules, namely:

**1. Short title and commencement–**

- (1) These rules may be called the Indian Audit and Accounts Service Rules, 2026.
- (2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions –** In these Rules, unless the context otherwise requires –

- (a) “**Commission**” means the Union Public Service Commission.
- (b) “**Controlling Authority**” means the Comptroller and Auditor General of India.
- (c) “**Committee**” means a Departmental Promotion Committee/Departmental Confirmation Committee to consider promotion/confirmation respectively in any grade.
- (d) “**Duty Post**” means duty posts, whether permanent or temporary, included in Schedule I of these rules.
- (e) “**Examination**” means Direct Recruitment by Open Competitive Examination conducted by the Commission or any Authority under the Central Government for recruitment to the Indian Audit & Accounts Service, and such other Service or Services as may be specified by the Commission from time to time, as specified in Schedule-II of these rules.
- (f) “**Government**” means the Government of India.
- (g) “**Grade**” means a grade of the Service.
- (h) “**President**” means the President of India.
- (i) “**Other Backward Classes**” shall comprise the castes and communities notified by the Central Government from time to time.
- (j) “**Regular Service**” in relation to any grade means the period of service in that grade rendered after selection and appointment to that grade and shall include any period:
  - (i) taken into account for purpose of seniority in the case of those already in the grade at that time of notification of these Rules;
  - (ii) during which an officer would have held a post in that grade but for being on leave or otherwise not being available for holding such posts.
- (k) “**Schedule**” means a Schedule to these Rules.
- (l) “**Service**” means the Indian Audit & Accounts Service constituted under Rule-3.

- (m) “**Scheduled Castes**” and “**Scheduled Tribes**” shall have the same meaning as assigned to them *respectively* in clauses (24) and (25) of Article 366 of the Constitution of India.
- (n) “**Select List**” means the list of officers to be prepared by the Departmental Promotion Committee from amongst the officers included in the Combined Eligibility List.

**3. Constitution of the Indian Audit & Accounts Service**

- (1) The Indian Audit & Accounts Service shall consist of persons appointed to the Service under Rules 6 and 7.
- (2) All the posts included in the Service shall be classified as Group ‘A’ posts.

**4. Grades, authorized strength and its review**

- (1) The duty posts included in the various grades of the service, their number and LEVEL in the PAY MATRIX shall be as specified in Schedule-I.
- (2) The authorized strength in the various grades shall be such as may, from time to time, be determined by the Comptroller and Auditor General of India.

**5. Members of the Service**

- (1) The following persons shall be the members of the Service:
- (a) Persons appointed to duty posts under Rule 6; and
- (b) Persons appointed to duty posts under Rule 7.
- (2) A person appointed under Clause (a) of sub-rule (1), shall on such appointment, be deemed to be a member of the Service in the corresponding grade applicable to him in Schedule I.
- (3) A person appointed under Clause (b) of sub-rule (1), shall be a member of the Service in the corresponding grade applicable to him in Schedule I, from the date of such appointment.

**6. Initial Constitution of the Service** – The existing officers of the Indian Audit & Accounts Service, holding posts in various grades on regular basis on the date of commencement of these Rules shall be deemed to have been appointed to the corresponding posts and grades in the Service, in the substantive or officiating capacity, as the case may be.

**7. Future maintenance of the service**

- (1) Any vacancy in any of the grades referred to in Schedule I after the initial constitution of the Service, as provided in Rule 6, shall be filled in the manner as hereinafter provided under this rule.
- (2) Initial recruitment to the Service shall be in the Junior Time Scale and shall be made in the following manner:
- (i) 50% of the vacancies during a calendar year by direct recruitment on the results of a direct open competitive examination conducted by the Commission on the basis of educational qualifications and age limit prescribed in **Schedule II (Part A)** and any scheme of examination that may be notified by Government in consultation with the Commission from time to time in this regard.

- (ii) 50% of the vacancies during a calendar year by promotion of Senior Audit/Accounts/Administrative officers included in the select list for promotion to Junior Time Scale of the service, prepared by the Selection method, in the manner as specified in Schedule-III. The promotion to Junior Time Scale shall be made on the recommendations of Departmental Promotion Committee as specified in Schedule-V.
- (3) By one-time recruitment once in every 3 to 5 years based on assessment of requirement, appointment of eligible Central Government Officers to Junior Time Scale (JTS) of Indian Audit and Accounts Service through Limited Competitive Examination to be conducted by the Commission, other than the examination referred to in clause (2) (i) above, in the manner as specified in **Schedule-II (Part-B)**.
- (i) The number of persons to be recruited shall not at any time exceed  $16\frac{2}{3}$  percent of the posts falling under the direct recruitment quota as specified under clause (i) of sub-rule (2) above.
- (ii) The eligible Central Government Officers other than the Indian Audit and Accounts Department to be recruited shall deemed to have been appointed on Transfer.
- (4) Appointments to posts in Senior Time Scale and above (except for Non-functional Selection grade, (Level-13)) shall be made by promotion from amongst the officers in the next lower grade, who have completed the specified length of service, as shown in Schedule IV.
- (5) Appointment of officers to Non-Functional Selection Grade (Level-13) shall be made as placement on the basis of seniority, subject to suitability on the recommendation of the Committee constituted for this purpose in accordance with Schedule-IV A.
- (6) Promotion to all grades shall be made by selection except in the case of Non-Functional Selection Grade of Junior Administrative Grade which shall be by placement according to seniority based on suitability. All promotions will be made on the recommendations of the Departmental Promotion Committee constituted by the Comptroller & Auditor General of India. The composition of the DPC shall be as specified in Schedule-V.

**8. Appointment by Deputation including short term contract**

The Comptroller and Auditor General of India may appoint to a duty post in Service on deputation including short term contract for specified periods, officers of appropriate grades from other Departments of the Central Government in the manner specified in Schedule-IV:

Provided that the duty post in which an officer may be so appointed on deputation including short term contract shall not be higher than the Higher Administrative Grade, and that the period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall not ordinarily exceed the period as prescribed by the DoPT from time to time.

## **9. Seniority**

- (1) The determination of seniority of direct recruits and promotees and inter-se seniority between direct recruits and promotees shall be governed by the principles provided in the instructions, issued by the Department of Personnel and Training on seniority from time to time.
- (2) Senior Audit/Accounts/Administrative Officers on their promotion to Junior Time Scale of the Service will be given 2 years' weightage in seniority and placed en-bloc below the junior most direct recruit of that year.
- (3) The officers recruited on the basis of Limited Competitive Examination conducted under sub-rule (3) of rule 7 shall rank enbloc junior to junior most officer recruited through the competitive examination referred to in clause (i) of sub-rule (2) of rule 7 of the year proceeding the year of special Limited Competitive Examination and senior to the promotee officers assigned to that year.

## **10. Probation**

- (1) Every officer on appointment to the Service either by direct recruitment or by promotion or by Limited Competitive Examination to Junior Time Scale, shall be on probation for a period of two years:

Provided that the Controlling Authority may extend or curtail the period of probation, in accordance with the instructions issued by the Government, from time to time.

Provided further, that any decision for extension of the probation period shall be taken ordinarily within 8 weeks after the expiry of the previous probation period and communicated in writing to the concerned officer together with the reasons for so doing, within the said period.

- (2) On completion of the period of probation, or extension thereof, officers shall, if considered fit for permanent appointment, be retained in their appointment on regular basis and be confirmed in due course, as the case may be.
- (3) If, during the period of probation or any extension thereof, as the case may be, the Controlling Authority is of the opinion that an officer is not fit for permanent appointment, the President may discharge him or revert him to the post held by him prior to his appointment to the Service, as the case may be.
- (4) During the period of probation or any extension thereof, the candidates may be required by the Controlling Authority to undergo such course or courses of training and instruction, to satisfactorily participate in activities like trekking, village visits etc., and to pass such examinations and tests as the Controlling Authority may deem fit, as a condition for the satisfactory completion of the probation.
- (5) As regards other matters related to probation, a member of the Service will be governed by the instructions issued by the Government in this regard, from time to time.

## **11. Liability for Service in any part of India and other conditions of Service**

- (1) Officers appointed to the Service shall be liable to serve anywhere in India or outside.

- (2) The conditions of Service of the members of the Service in respect of matters for which no provision is made in these rules, shall be the same as are applicable, from time to time, to officers of Central Civil Service Group 'A' prescribed by the President in consultation with the Comptroller and Auditor General of India.

**12. Disqualification**

No person

- (a) who has entered into or contracted a marriage with a person having a spouse living; or  
(b) who, having a spouse living, has entered into or contracted a marriage with any person;

shall be eligible for appointment to the Service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage, and that there are other grounds for so doing, exempt any person from the operation of this rule.

- 13. Power to Relax** – Where the Central Government is of opinion that it is necessary or expedient to do so, it may, on the request of the Comptroller and Auditor General of India and in consultation with the Commission, by order, for reasons to be recorded in writing, relax any of the provisions of these Rules with respect to any class or category of persons.
- 14. Saving** – Nothing in these Rules shall affect reservations, relaxation of age limit and other concessions required to be provided for candidates belonging to the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, Ex-Servicemen and other special categories of persons in accordance with the orders issued by the Central Government, from time to time, in this regard.
- 15. Interpretation** – If any question arises relating to the interpretation of these Rules, it shall be decided by the President in consultation with the Comptroller & Auditor General of India.
- 16. Repeal** –  
The rules regulating the methods of recruitment to the Indian Audit & Accounts Services, as notified in Government of India, Department of Expenditure's Notification No. 1(4) EGI/68-Vol.II, dated 24 March 1983, and amendment notifications, are hereby repealed in so far as recruitment to the Indian Audit and Accounts Service is concerned, provided that such repeal shall not affect anything done or action taken under the said rules, before such repeal.

*Handwritten signature*

**Swati Pandey, IA&AS**

Principal Director

(Personnel, SMU & Coordination)

**Schedule – I**  
**[See Sub-rule (1) of Rule 4]**

**Designation, Number and Scale of Pay of posts included in various Grades of  
the Indian Audit & Accounts Service**

(as on 01.01.2026)

Sl. No.	Grade	Designation	LEVEL in the PAY MATRIX	No. of Posts subject to variation depending on the workload
<b>1.</b>	<b>Duty Posts in Service</b>			
(i)	Apex Scale	Deputy Comptroller & Auditor General	17	09
(ii)	Higher Administrative Grade Plus (HAG+)	Additional Deputy Comptroller & Auditor General	16	14
(iii)	Higher Administrative Grade (HAG)	Principal Accountant General/Director General	15	117
(iv)	Senior Administrative Grade (SAG)	Accountant General/Principal Director	14	65
(v)	Selection Grade in Junior Administrative Grade (NSFG)	Senior Deputy Accountant General/Director	13	187
(vi)	Junior Administrative Grade (JAG)	Senior Deputy Accountant General /Director	12	
(vii)	Senior Time Scale (STS)	Deputy Accountant General/Deputy Director	11	195
(viii)	Junior Time Scale (JTS)	Assistant Accountant General/Assistant Director	10	107
<b>Total of (i) to (viii)</b>				<b>694</b>
<b>2.</b>	<b>Deputation Reserve</b>		<b>10</b>	<b>120</b>
<b>Total of 1 and 2 above</b>				<b>814</b>
<b>3.</b>	<b>Leave Reserve</b>		<b>10</b>	<b>15</b>
<b>4.</b>	<b>Probationary/Training Reserve</b>		<b>10</b>	<b>45</b>
<b>Total authorized strength</b>				<b>874</b>

*Note – The number of officers in 'Non-functional Selection Grade' in Level -13 in the Pay Matrix shall be restricted to thirty percent of senior duty posts in the cadre, that is posts in Level -11 and above in Pay Matrix. There shall be no increase in the overall strength of the cadre and the combined number of officers in Junior Administrative Grade (Level-12) and the Non-functional selection grade (Level-13) shall not exceed the number of posts available in the Junior Administrative Grade.*

## Schedule –II

### (Part A)

#### [See Sub-rule (2) (i) of Rule 7]

Minimum educational qualification and age limit for direct recruitment to posts in Group 'A' in Junior Time Scale included in the Indian Audit & Accounts Service on the results of the Direct Open Competitive Examination to be conducted by the Union Public Service Commission.

A candidate shall possess:

- (i) A degree of any University incorporated by an Act of the Central or a State Legislature in India or other educational institutions established by an Act of Parliament or declared to be deemed as Universities under Section 3 of the University Grants Commission Act 1956, or a foreign University approved by Government from time to time; (OR) qualification which has been recognized by the Government for the purpose of admission to the Examination.

*Note 1 – Qualifications are relaxable at the discretion of UPSC/Controlling Authority in the case of candidates otherwise well qualified.*

*Note 2 – “Direct Open Competitive Examination” for the purpose of these Rules shall mean direct recruitment by Open Competitive Examination conducted by the Union Public Service Commission or any other authority under the Central Government, and it shall not include recruitment through Limited Departmental Examination or through short listing or by interview or by contract or by absorption or deputation.*

- ii) The candidate's age shall be within the age limits for the Civil Services Examination as notified by the Government of India from time to time.

## Schedule-II

### (Part B)

#### [See Sub-rule (3) of Rule 7]

For the purpose of Limited Competitive Examination, an eligible Central Government Officers means the Officers who are working in the following Organized Accounting Departments in Pay Matrix Level-8 and above of 7<sup>th</sup> CPC in the grade of AAO and SAO and who have rendered not less than 12 years of regular service after qualifying in the Subordinate Accounts Service or Section Officer's Grade Examination or equivalent conducted by the concerned Department, namely:-

- 1) Indian Audit and Accounts Department;
- 2) Controller General of Accounts;
- 3) Defence Accounts Department;
- 4) Ministry of Railways, Accounts Department;
- 5) Ministry of Communications, Department of Posts;
- 6) Department of Telecommunications;
- 7) Directorate of Accounts, Cabinet Secretariat.

**Minimum educational qualification and age limit for Central Government Officers for recruitment to the posts in Group 'A' in Junior Time Scale included in the Indian Audit & Accounts Service on the results of the Limited Competitive Examination to be conducted by the Union Public Service Commission.**

An eligible Central Government Officer shall possess:

(i) A degree of any university incorporated by an Act of the Central or State Legislature in India or other educational institutions established by an Act of Parliament or declared to be deemed as Universities under Section 3 of the University Grants Commission Act 1956 or a foreign university approved by Government from time to time or possess qualification which has been recognized *by the Government for the purpose of admission to the Examination.*

Note 1 – In exceptional cases, the Commission may treat a candidate not possessing any of the above qualifications as educationally qualified provided that the Commission is satisfied that he has passed examinations conducted by other institutions, the standard of which, in the opinion of the Commission, justified his admission to the Examination.

Note 2 – A candidate possessing professional and technical qualifications which are recognized by the Government or equivalent in professional and technical degree would also be eligible for admission to the examination.

(ii) The candidate should not have attained the age of 48 years on the first day of January of the year in which the Special Limited Examination is held.

## Schedule –III

[See Sub-rule 2 (ii) of Rule 7]

### **Eligibility and procedure for preparing the Select List for appointment on promotion to Junior Time Scale of the Indian Audit and Accounts Service.**

(1) There shall be constituted a **Departmental Promotion Committee** headed by the **Deputy Comptroller and Auditor General (HR)**<sup>1</sup>, who will preside over the meetings of the Committee, and three officers not below the rank of Senior Administrative Grade, to be nominated by the Controlling Authority, to serve as Members, to prepare the Select List mentioned in Sub-rule (2) (ii) of Rule 7.

The absence of a Member, other than the Deputy Comptroller and Auditor General (HR) shall not invalidate the proceedings of the Committee, if more than half the members of the Committee had attended its meetings. The Departmental Promotion Committee shall ordinarily meet at intervals not exceeding one year.

(2) A Combined Eligibility List shall be prepared from among the departmental officers borne on Group A cadre of Sr AOs, who have completed 5 years' regular continuous service (including service as erstwhile AO) on the first day of January of the year to which the promotions pertain. Officers who have attained the age of 57 years on the above date shall not be eligible.

(3) The names of eligible Officers shall for the purpose of Combined Eligibility List be arranged in the order of date of their appointments as Section Officer (AAO w.e.f. 01.01.2006) without, however, affecting the inter-se seniority in a particular cadre

Provided that if the order in the seniority list of eligible officers in a particular cadre is different from the order determined by the date of appointment as Section Officer (AAO w.e.f. 01.01.2006), a notional date of appointment as Section Officer (AAO w.e.f. 01.01.2006) will be re-assigned as follows:

- i. An officer who was superseded at the stage of promotion to the Grade of AAO/AO (before merger of AO grade with Sr. AO grade w.e.f. 20.11.2019)/Sr.AO, will be re-assigned a notional date of appointment as Section Officer (AAO w.e.f. 01.01.2006) which will be the date of appointment as Section Officer of the officer (other than an officer belonging to the Scheduled Castes/Scheduled Tribes) ranked immediately above him in the Sr. AO grade, and
- ii. An officer who belongs to the Scheduled Castes or the Scheduled Tribes and who was appointed as AAO/AO (before merger of AO grade with Sr. AO grade w.e.f. 20.11.2019)/Sr.AO against a point reserved for the relevant category will be re-assigned a notional date of appointment as Section Officer (AAO w.e.f. 01.01.2006) which will be the date of appointment/ re-assigned date of appointment as Section Officer (AAO w.e.f. 01.01.2006) of the officer ranked immediately below him, in the seniority list of Sr AO in his particular cadre, and
- iii. An officer, other than an officer referred to in (ii) above promoted out of turn to the grade of AO (before merger of this grade with Sr. AO grade w.e.f. 20.11.2019) will be re-assigned a notional date of appointment as Section

<sup>1</sup> Including the officer holding charge of Dy. CAG (HR).

Officer (AAO w.e.f. 01.01.2006) which will be the date of appointment/re-assigned date of appointment as section Officer (AAO w.e.f. 01.01.2006) of the Officer ranked immediately below him, in the seniority list of Sr AO in his particular cadre, and

(iv) (a) Where the date of joining as Section Officer/AAO is same, the Officer who has joined in the forenoon shall be placed ahead of the Officer who has joined in the afternoon;

(b) Where date of joining as Section Officer/AAO is the same, and their seniority cannot be decided by (a) above, the Officer who has been promoted as AO (before merger of AO grade with Sr. AO grade w.e.f. 20.11.2019) earlier, shall be placed ahead of the Officer who has been promoted as AO (before merger of AO grade with Sr. AO grade w.e.f. 20.11.2019) later;

(c) Where the date of joining as Section Officer/AAO and the date of joining as AO (before merger of AO grade with Sr. AO grade w.e.f. 20.11.2019) are the same, the Officer who has been promoted as Sr. AO earlier, will be placed ahead of the Officer who has been promoted as Sr. AO later; and

(d) Where the dates of joining/promotion as Section Officer/AAO or AO or Sr. AO are the same, the Officer senior in age shall be placed ahead of the Officer who is junior in age.

**Note-1: The expression "in a particular cadre" means the respective cadres of AAO/Sr.AO, to which an officer belongs.**

**Note 2: AAO includes Assistant Audit Officer/Assistant Accounts Officer/Assistant Administrative Officer, in the Pay Level 8 of the 7<sup>th</sup> CPC Pay Matrix.**

**Note 3: AO includes Audit Officer/Accounts Officer/Administrative Officer in the Pay Level 9 of the 7<sup>th</sup> CPC Pay Matrix.**

**Note 4: Sr. AO includes Senior Audit Officer/Senior Accounts Officer/Senior Administrative Officer, in the Pay Level 10 of the 7<sup>th</sup> CPC Pay Matrix.**

(4) Where juniors, who have completed their qualifying/eligibility service are being considered for promotion, their seniors in the particular cadre, who are within the age limit of 57 (fifty seven) years, on the crucial date, would also be considered, provided they are not short of the requisite qualifying/eligible service by more than half of such qualifying/eligible service, or two years, whichever is lesser, and have successfully completed the probation period for promotion to the next higher grade along with their juniors, who have already completed such qualifying/eligibility service.

(5) The Combined Eligibility List should comprise all eligible officers. The Departmental Promotion Committee will make a Select List of officers from among those included in the Combined Eligibility List. The selection will be made on the basis of criteria prescribed by the Government from time to time. The size of the Select List shall be decided with reference to the number of vacancies of the year to which the promotions pertain, worked out by the Controlling Authority, in pursuance of extant orders or instructions of the Central Government, issued from time.

(6) The Departmental Promotion Committee shall select officers from among those included in the Combined Eligibility List make a select list, and submit their recommendations for appointment of officers to the post in Junior Time Scale of the cadre, to the Controlling Authority.

**SCHEDULE – IV**

[See Sub-rule (3) of Rule 7]

**Procedure for appointments to Junior Time Scale and above of the  
Indian Audit and Accounts Service**

Sl.No	Grade/Post/Level in the Pay Matrix	Method of Recruitment	Qualifying service for promotion, and crucial date for determining eligibility for promotion
1	Apex Scale <b>Deputy Comptroller and Auditor General</b> Pay Level – 17	Selection	Officers in HAG with two years' regular service in the grade, including the service, if any, in HAG +.
2	Higher Administrative Grade Plus (HAG+) <b>Additional Deputy Comptroller and Auditor General</b> Pay Level – 16	Selection	Officers in HAG, with one year regular service in the grade, subject to vacancy.  <i>(Eligible on completion of prescribed service.)</i>
3	Higher Administrative Grade (HAG) <b>Principal Accountant General/ Director General</b> Pay Level – 15	Promotion on Selection basis failing which by deputation	<p><u>Promotion:</u> Officers of the Service in SAG with (i) three years' regular service in the grade rendered after appointment thereto on regular basis; <b>OR</b> (ii) Officers with twenty-five years' of regular service in the IA&amp;AS, out of which at least one year regular service should be in the SAG.</p> <p><i>(Eligible from 1<sup>st</sup> January of the year following the year of completion of the prescribed service.)</i></p> <p><u>Deputation</u></p> <p>Officers preferably from Group A Organized Services such as Indian Economic Services (IES), Indian Statistical Services (ISS), Indian Information Services (IIS), Central Engineering Service (CES) etc., ) under Central Government:</p> <p>(a) holding analogous post on regular basis in the parent cadre /department; or</p> <p>(b) With three years' service rendered after appointment to the post on a regular basis in posts in Level-14 in the Pay matrix (Rs 144200-218200) or equivalent in the parent cadre or department.</p>

4	<p>Senior Administrative Grade (SAG)  <b>Accountant General/Principal Director</b>  Pay Level – 14</p>	<p>Promotion on Selection basis failing which by deputation</p>	<p><u>Promotion:</u></p> <p>Officers in the Non-Functional Selection Grade of the JAG, who have completed sixteen years of regular service in the IA&amp;AS, of which at least four years' regular service should be in the JAG (including service rendered in the NFSG of the JAG).  <i>(Eligible from 1<sup>st</sup> January of the year following the year of completion of prescribed service.)</i></p> <p><u>Deputation</u></p> <p>Officers preferably from Group A Organized Services such as Indian Economic Services (IES), Indian Statistical Services (ISS), Indian Information Services (IIS), Central Engineering Service (CES) etc) under Central Government:</p> <p>(a) holding analogous post on regular basis in the parent cadre /department; or  (b) With five years' service rendered after appointment to the post on a regular basis in posts Level-12 of Pay Matrix (Rs 78800-209200) including service, if any, rendered in NFSG Level-13 Pay Matrix (Rs 123100-215900) or equivalent in the parent cadre or department.</p>
5	<p>Junior Administrative Grade  <b>Senior Deputy Accountant General /Director</b>  Pay Level – 12</p>	<p>Promotion on Selection basis failing which by deputation</p>	<p><u>Promotion:</u></p> <p>Officers in STS with eight years' regular service in the IA&amp;AS.  <i>(Eligible from 1<sup>st</sup> January of the year following the year of completion of prescribed service.)</i></p> <p><u>Deputation</u></p> <p>Officers preferably from Group A Organized Services such as Indian Economic Services (IES), Indian Statistical Services (ISS), Indian Information Services (IIS), Central Engineering Service (CES) etc., ) under Central Government:</p> <p>(a) holding analogous post on regular basis in the parent cadre /department; or</p>

			(b) With four years' service rendered after appointment to the post on a regular basis in posts in Level-11 in the Pay matrix (Rs 67700-208700) or equivalent in the parent cadre or department.
6	Senior Time Scale <b>Deputy Accountant General/ Deputy Director</b> Pay Level - 11	Promotion on Selection basis failing which by deputation	<p><u>Promotion:</u></p> <p>Officers in JTS with four years' regular service in the grade. <i>(Eligible from 1<sup>st</sup> January of the year following the year of completion of prescribed service).</i></p> <p><u>Deputation</u></p> <p>Officers preferably from Group A Organized Services such as Indian Economic Services (IES), Indian Statistical Services (ISS), Indian Information Services (IIS), Central Engineering Service (CES) etc) under Central Government:</p> <p>(a) holding analogous post on regular basis in the parent cadre /department; or</p> <p>(b) With four years' service rendered after appointment to the post on a regular basis in Level-10 of Pay Matrix (Rs 56100-177500) or equivalent in the parent cadre or department.</p>
7	Junior Time Scale <b>Assistant Accountant General/ Assistant Director</b> Pay Level - 10	<p><b>Direct Recruitment:</b> Fifty percent of the vacancies, during a calendar year, by direct recruitment through Open Direct Competitive Examination conducted by the Commission.</p> <p><b>Promotion:</b> Fifty percent of the vacancies, during a calendar year.</p> <p>Sr AOs (Group A) included in the</p>	<p>Based on the result of the Open Direct Competitive Examination conducted by the Commission.</p> <p>By promotion of departmental officers borne on Group 'A' Cadres of Sr. AOs, included in the Combined Eligibility List prepared as per provisions of Schedule III (2).</p>

		<p>Combined Eligibility List prepared as per provisions of Schedule III (2).</p>	
		<p><b>Limited Competitive Examination :</b> By one-time recruitment once in every 3 to 5 years based on assessment of requirement, through Limited Competitive Examination to be conducted by the Commission.</p>	<p>Based on the result of the Limited Competitive Examination conducted by the Commission, as per provision of sub-rule (3) of rule 7 and Schedule-II (Part B).</p>

**Note – 1:** Where Juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered, provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying/eligibility service.

- Note – 2:** (i) In case of Direct Recruit Officers, the length of service shall always be counted from the 1<sup>st</sup> January of the year of allotment.
- (ii) In case of Promoted Officers, the length of service in the IA&AS, shall be deemed to be the same as that of the Direct Recruit Officers of the batch, to which the promoted officers are allotted.

**SCHEDULE – IV- A**

[See Sub-rule (4) of Rule 7]

<b>Sl.No</b>	<b>Grade/Post/Level in the Pay Matrix</b>	<b>Method of Recruitment</b>	<b>Qualifying service for promotion, and crucial date for determining eligibility for promotion</b>
<b>1</b>	Selection Grade in Junior Administrative Grade <b>Senior Deputy Accountant General/Director</b> Pay Level – 13	By placement according to seniority, based on suitability.	Officers in JAG, who have completed thirteen years of regular service in the IA&AS. (Eligible from 1 <sup>st</sup> January of the year following the year of completion of prescribed service.)

**DRAFT**

**SCHEDULE – V**

[See Sub-rule (4) under Rule 7]

**Composition of Committee for considering the case of promotion/confirmation/Non-Functional Selection in various Group 'A' posts in the Indian Audit and Accounts Service.**

Sl. No.	Grade/Post/Level in the Pay Matrix	Composition of the Committee for considering cases of promotion/Non-Functional Selection Grade'	Composition of the Departmental Confirmation Committee (DCC) for considering confirmation in JTS
1.	Apex Scale <b>Deputy Comptroller and Auditor General</b> Pay Level-17	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
2.	Higher Administrative Grade Plus (HAG+) <b>Additional Deputy Comptroller and Auditor General</b> Pay Level-16	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
3.	Higher Administrative Grade (HAG) <b>Principal Accountant General/ Director General</b> Pay Level-15	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
4.	Senior Administrative Grade (SAG) <b>Accountant General/Principal Director</b> Pay Level-14	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
5.	Non-functional Selection Grade in Junior Administrative Grade (NFSG) <b>Senior Deputy Accountant General/Director</b> Pay Level-13	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
6.	Junior Administrative Grade <b>Senior Deputy Accountant General/Director</b> Pay Level-12	CAG: Chairperson Dy. CAG (HR): Member Dy. CAG : Member	Not Applicable
7.	Senior Time Scale <b>Deputy Accountant General/ Deputy Director</b> Pay Level-11	Dy. CAG (HR) : Chairperson Addl. Dy. CAG: Member Addl. Dy. CAG: Member	Not Applicable
8.	Junior Time Scale <b>Assistant Accountant General/ Assistant Director</b> Pay Level-10	Dy. CAG (HR) : Chairperson and, three other members, not below the rank of Senior Administrative Grade.	Dy. CAG (HR): Chairperson, and two other members of the rank of Addl. Dy. CAG.

Note: Dy. CAG (HR) includes an officer holding charge of Dy. CAG (HR) in her/his absence.

## Explanatory Note to Para 7

### **Inclusion of Limited Competitive Examination mode for entry into JTS of IA&AS**

#### **(Reference Para 7 Draft IA&AS Service Rules Amendment Notification)**

- i. The Indian Audit & Accounts Department (IA&AD) is currently experiencing a period of considerable transformation, driven by multiple factors that are reshaping its operational environment and strategic objectives.
- ii. In recent years, the volume and complexity of audit assignments undertaken by the IA&AD have expanded significantly, driven by the increasing size of government expenditures, proliferation of centrally sponsored schemes, emergence of digital service delivery models, and the growing demands of transparency and accountability from stakeholders.
- iii. With the integration of advanced audit tools, data analytics, and digital reporting systems, the traditional audit landscape is rapidly evolving. Further, different audit wings such as Defence, Railways, Commercial, Revenue, and Local Bodies etc. are moving toward domain-specific audit methodologies, requiring officers to develop deep sectoral insights and technical proficiency.
- iv. In this changing landscape, Group 'A' officers, the backbone of IA&AD's leadership and execution, have a pivotal role to play in steering this transformation. Group 'A' officers must be equipped with updated skills and specialised knowledge to address these challenges.
- v. Therefore, a critical review of their roles, competencies, and organisational structure was essential to drive transformational change and to ensure that the Group 'A' officers are adequately equipped to deliver timely, high-quality products in a rapidly evolving governance environment.
- vi. Over the years, the Department's functions and activities have undergone significant transformation owing to the expansion in the scope, scale, and complexity of government functioning. Consequently, the workload managed by IA&AS officers has increased substantially. The Department (IA&AD) has been handling a substantially higher volume of audits and financial scrutiny in recent years.
- vii. As an interim measure to address the shortages at the level of Group Officers, it has been decided to introduce a Limited Competitive Examination (LCE) scheme for lateral entry into IA&AS. This would serve the shortage of Group Officers in the department and provide fast track growth opportunities for competent and eligible officers. Also, such a scheme would meet the aspirations of the AAOs/SAOs and serve as a significant motivational factor for improved performance and professional development within the cadre.
- viii. A similar Limited Competitive Examination (LCE) scheme for lateral entry into IA&AS was implemented earlier in the IA&AD. The IA&AS Recruitment Rules 1983, were amended and notified in the years 1994 and 1999 to provide for one-time recruitment on transfer basis to IA&AS through a Special Limited Competitive Examination (SLCE) conducted by the Union Public Service Commission (UPSC) for the eligible Central Government officers of the seven (07) organised accounting services. For this purpose, UPSC conducted two (2) examinations in 1995 and 2000. Forty seven (47) officers were recruited to JTS of IA&AS in April 1997 and 11 officers in November 2000.
- ix. While on earlier occasion, LCE was conducted based on relaxation to the RRs, the present amendment would permit periodic conduct of LCE on need basis.

\*\*\*\*\*

## Explanatory Note to Para 7

### **FAQ on inclusion of Limited Competitive Examination mode for entry into JTS of IA&AS (Reference Para 7 Draft IA&AS Service Rules Amendment Notification)**

#### **1. What is the purpose of Limited Competitive Examination?**

To appointment of eligible Central Government Officers to Junior Time Scale (JTS) of Indian Audit and Accounts Service through a Limited Competitive Examination to be conducted by the Union Public Service Commission.

#### **2. What will be the intake percentage?**

By one-time recruitment once in every 3 to 5 years based on assessment of requirements. The number of persons to be recruited shall not at any time exceed 16 $\frac{2}{3}$  percent of the posts falling under the direct recruitment quota.

#### **3. Who are eligible for consideration through this route?**

Officers who are working in the seven (7) Organized Accounting Departments in Pay Matrix Level-8 and above of 7<sup>th</sup> CPC in the grade of AAO and SAO and who have rendered not less than 12 years of regular service after qualifying in the Subordinate Accounts Service or Section Officer's Grade Examination or equivalent conducted by the concerned Department, namely:-

- 1) Indian Audit and Accounts Department;
- 2) Controller General of Accounts;
- 3) Defence Accounts Department;
- 4) Ministry of Railways, Accounts Department;
- 5) Ministry of Communications, Department of Posts;
- 6) Department of Telecommunications;
- 7) Directorate of Accounts, Cabinet Secretariat.

#### **4. What is the qualification prescribed?**

A degree of any university incorporated by an Act of the Central or State Legislature in India or other educational institutions established by an Act of Parliament or declared to be deemed as Universities under Section 3 of the University Grants Commission Act 1956 or a foreign university approved by Government from time to time or possess qualification which has been recognized *by the Government for the purpose of admission to the Examination, with some exceptions.*

#### **5. Is there an age limit?**

The candidate should not have attained the age of 48 years on the first day of January of the year in which the Special Limited Examination is held.

#### **6. Was such a Limited Competitive Examination conducted earlier?**

Yes, UPSC conducted two (2) examinations in 1995 and 2000. Forty seven (47) officers were recruited to JTS of IA&AS in April 1997 and 11 officers in November 2000.

\*\*\*\*\*