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(Department of Expenditure)  
New Delhi, the 24th March, 1983

G.S.R. 254- In exercise of the powers conferred by the proviso to Article 309 and 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 (Recruitment) Rules, 1983.

(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) "Departmental Promotion Committee" means a Committee constituted to consider promotion and confirmation in any grade.

(d) "Duty Post" means any post including a post in Reserve, whether permanent or temporary included in Schedule I.

(e) "Examination" means a Combined Competitive Examination consisting of a preliminary examination and a main examination conducted by the Commission 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.

(f) "Government" means the Government of India.

(g) "Grade" means a grade of the Service.

(h) "President" means the President of India.

(i) "Schedule" means a Schedule to these rules.

(j) "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.

3. Constitution of the Indian Audit & Accounts Service-

(1) There shall be constituted a Service known as Indian Audit and Accounts Service consisting 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, authorised strength and its review-(1) The duty posts included in the various grades of the Service their numbers and scales of pay on the date of commencement of these rules shall be as specified in Schedule I.

(2) After commencement of these rules, the authorised strength in the various grades shall be such as may, from time to time, be determined by the competent authority.



5. Members of the Service-(1) The following person 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 and 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 scale and shall be made in the following manner:

(i) By direct recruitment on the results of a competitive examination conducted by the Commission on the basis of educational qualifications and age limit prescribed in Schedule II and any scheme of examination that may be notified by Government in consultation with the Commission from time to time in this regard.

(ii) By promotion of officers on the basis of selection on merit included in the select list for the said grade in the order of seniority in the select list prepared in the manner as specified in Schedule III.

(iii) The number of persons recruited under clause (ii) above shall not at any time exceed 33-1/3 per cent of the posts at S.Nos. 1 & 2 mentioned in Schedule I.

(3) Appointments in the Service to posts in Senior Scale and above shall be made by promotion from amongst the officers in the next lower grade.

(4) The Selection of officers for promotion shall be made by selection on merit, except in the case of promotion to posts in Senior Scale and Selection Grade of Jr. Administrative Grade which shall be in the order of seniority, subject to rejection of the unfit, on the recommendation of the Departmental Promotion Committee constituted by the Comptroller and Auditor General of India, from time to time.



(5) The Comptroller and Auditor General of India may appoint to a duty post in Service on deputation/contract basis for specified periods, officers from other Departments of the Central Government or in consultation with the Commission from a State Government, Union Territory, Public Undertaking, Statutory, Semi-Govt. or Autonomous organisations :

Provided that the duty post in which an officer may be so appointed on deputation/contract basis shall not be higher than the A.G. level I, that the period of deputation/contract shall not be more than 3 years in the first instance and that the officer prior to such appointment shall have been drawing pay in an equivalent or nearly equivalent grade or one grade or nearly one grade lower.

8. Seniority-(1) The relative seniority of members of the Service appointed to any grade in accordance with Rule 6 at the time of initial constitution of the Service, shall be governed by their relative seniority obtaining on the date of commencement of these Rules, provided that, if the seniority of any such member had not been specifically determined on the said date, the same shall be determined in accordance with the rules applicable to members of similar Services under Government.

(2) The seniority of officers, who are appointed to the Service after the commencement of these rules, shall be regulated in accordance with the principles mentioned below :-

(a) Persons recruited on the results of a competitive examination conducted by the Commission in any year to posts in Junior Group 'A' scale of the Service shall be ranked inter-se in the order of merit in which they are placed at the examination on the results of which they are recruited; those recruited on the basis of an earlier examination being ranked senior to those recruited on the basis of a later examination :

Provided that the seniority of persons recruited through competitive examination held by the Commission:-

- (i) in whose case offers of appointment are revived after being cancelled; or
- (ii) who are not initially appointed for valid reasons but are appointed after the appointment of candidates recruited on the basis of results of subsequent examination or examinations:

shall be such as may be determined by the Government in consultation with the Comptroller and Auditor General of India and the Commission.

(b) The seniority inter-se of persons appointed by promotion to all grades of the Service shall be determined in the order of their position in the select list; those promoted on the basis of an earlier selection being ranked senior to those promoted on the basis of a later selection.



(c) The officers appointed to the Service in terms of provisions of sub-rule (2)(ii) of Rule 7 shall be given two years' weightage in seniority vis-a-vis the officers appointed in the same year through competitive examination.

(d) Among the officers appointed through the competitive examination in a particular year and the promoted officers assigned to that year after allowing weightage in terms of sub-rule (c) above, the latter shall be placed en-bloc below the junior-most direct recruit of that year.

(3) In cases not covered by the above provisions, seniority shall be determined by the Government in consultation with Comptroller and Auditor General of India and the Commission.

9. Probation- (1) Every person on appointment to the Service either by direct recruitment or by promotion in junior 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 within 8 week after the expiry of the previous probation period and communicated in writing to the concerned officers 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 confired in due course against the available substantive vacancies, 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 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 and to pass such examinations and tests as the Controlling Authority may deem fit, as a condition to the satisfactory completion of the probation. These examinations may also include such examinations in Hindi as may be prescribed by the Government for similar officers of Group 'A' services under the Central Government.



10. 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.

11. 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 Central 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.

12. Power to Relax- Where the Central Government is of opinion that it is necessary or expedient so to do, 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.

13. 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 and other special categories of persons in accordance with the orders issued by the Central Government, in consultation with the Comptroller and Auditor General of India, from time to time, in this regard.

14. Interpretation - If any question arises relating to the interpretation of these rules, it shall be decided by the President in consultation with the Comptroller and Auditor General of India.

15. Repeal- The rules regulating the methods of recruitment to the Indian Audit & Accounts Service, the Imperial Customs Service, the Military Accounts Department and the Indian Railway Accounts Service as notified in the Finance Department Resolution No. F.25(6)-Ex.II/38, dated 30th April, 1938 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.



SCHEDULE I  
[ See sub-rule (1) of Rule 4 ]

Name, Number and Scale of Pay of Posts included in the various Grades of the Indian Audit and Accounts Service

Sl. No.	Grade	No. of Posts		Scale of pay
		Permanent	Temporary	
(1) Duty Posts in the Service:				
(i)	Dy.C.A.G.	1	..	Rs. 3,250 (fixed)
(ii)	Addl.Dy.CAG	4		Rs. 2500-125/2-3000.
(iii)	AG level-I	54	22	Rs. 2500-125/2-2750.
(iv)	AG level-II			
(v)	Selection Grade of JAG.		*	Rs. 2000-125/2-2250.
*(Out of existing 182 posts in Jr.Admn.Grade 37 posts are in Selection Grade of JAG).				
(vi)	Junior Admn. Grade 107		75	Rs. 1500-60-1800-100-2000.
(vii)	Senior Time Scale 48		55	Rs. 1100-50-1600.
(viii)	Junior Time Scale 226		5	Rs. 700-40-900-EB-40-1100-50-1300.
		<u>440</u>	<u>157</u>	
(2)	Deputation Reserve	110		Rs. 700-40-900-EB-40-1100-50-1300.
Total of (1) and (2) above:			707	
(3)	Posts to be filled by promotion and selection under Rule 7(2) (iii) 33-1/3% of (1) & (2) above		235	
(4)	Posts to be filled by direct recruitment (1) and (2) minus (3) above		472	
(5)	Leave reserve		29	Rs. 700-40-900-EB-40-1100-50-1300.
(6)	Probationary reserve		40	Rs. 700-40-900-EB-40-1100-50-1300.
			<u>776</u>	
Direct recruitment posts			541	
Promotion posts			235	
Total authorised strength			<u>776</u>	



SCHEDULE-II

(See sub-rule (2) (1) of Rule 7)

Minimum educational qualification and age limit for direct recruitment to posts in Group 'A' in Junior Scale included in the Indian Audit & Accounts Service on the results of the 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 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 recognised 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 recognised by the Government on equivalent in professional and technical degree would also be eligible for admission to the examination.

(ii) The candidate should have attained the age of 21 years but must not have attained the age of 28 years on the first day of January of the year in which the examination is held.

SCHEDULE-III

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

Eligibility and manner of preparing the select list for appointment on promotion to posts in Group 'A' in the Junior Scale included in the Indian Audit and Accounts Service.

(1) There shall be constituted a Selection Committee consisting of the Chairman or a Member of the Commission who will preside over the meetings of the Committee and three officers not below those in the 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 Chairman or a Member of the Commission shall not invalidate the proceedings of the Committee, if more than half the members of the



Committee had attended its meetings. The Selection Committee shall ordinarily meet at intervals not exceeding one year.

- (2) A combined eligibility list shall be prepared from among departmental officers borne on the Group 'B' Cadres of Audit Officers, Accounts Officers and Administrative Officers in the Indian Audit and Accounts Department who have completed 5 years regular continuous service in the grade on the first day of July of the year to which the promotions pertain. Officers who have attained the age of 53 years on the above date shall not be eligible.
- (3) The names of eligible Accounts Officers/Audit Officers, shall for the purpose of combined eligibility list to be arranged in the order of date of their appointments as Section Officers (or corresponding posts) without, however, affecting the inter-se seniority as Accounts Officer/Audit Officer in a particular cadre.
- (4) If an officer is considered for promotion, all persons senior to him under sub-para(3) above shall also be considered notwithstanding that they may not have rendered the requisite number of years of service in Group 'B'
- (5) The combined eligibility list shall comprise of eligible officers of specified number or numbers to be decided as per instructions issued by Government from time to time and with reference to the number of vacancies to be filled in the course of the period of 12 months commencing from the date of preparation of the list.
- (6) The Selection Committee shall make selections on merit from among those included in the combined eligibility list and prepare a list, arranged in order of preference, of officers selected and submit the same to the Commission. On receipt of the said select list, the Commission shall forward its recommendations for appointment of officers to posts in junior Scale of the cadre to the Controlling Authority.

(F.No.1(4)EGI/68-Vol.II)  
K.L.MEHTA, Under Secretary.



No.A-12018/2/93-EG  
Government of India  
Ministry of Finance,  
Department of Expenditure,

New Delhi, the 13 Aug, 1996.

N O T I F I C A T I O N

GSR No..... In exercise of the powers conferred by the proviso to article 309 read with clause(5) of article 148 of the Constitution of India 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 to further amend the Indian Audit and Accounts Service(Recruitment) Rules, 1983.

1. (i) These rules may be called the Indian Audit & Accounts Service(Recruitment) Amendment Rules, 1996.

(ii) They shall be deemed to have come into force on the date of their publication in the Official Gazette.

2. In the Indian Audit & Accounts Service(Recruitment) Rules, 1983,

(a) In the Schedule III, for para (2) the following shall be substituted namely:-

"(2) A combined eligibility list shall be prepared from among departmental officers borne on Group B Cadres of AOs who have completed 5 years' regular continuous service as AO which may include service as Senior AO on the first day of July of the year to which the promotions pertain. Officers who have attained the age of 53 years on the above date shall not be eligible.";



(b) In Schedule III, for para (3) the following shall be substituted namely:-

"(3) The names of eligible Officers shall for the purpose of Combined Eligibility be arranged in the order of date of their appointments as Section Officer (or corresponding post) without, however, affecting the inter-se-seniority in a particular cadre:

Provided that if the order in the seniority list of eligible officers is different from the order determined by the date of appointment as Section

Officer,

(i) an officer who was superseded at the stage of promotion to the grade of AAO/AO/Senior AO will be re-assigned a notional date of appointment as Section Officer which will be date of appointment as Section Officer of the Officer (other than an Officer belonging to the Scheduled Castes/Scheduled Tribes) ranked immediately above him, and

(ii) an officer who belongs to the Scheduled Castes or the Scheduled Tribes and who was appointed as AAO/AO/Sr.AO against a point reserved for the irrelevant category will be re-assigned a notional date of appointment as Section Officer which will be the date of appointment/re-assigned date of appointment as Section Officer of the Officer ranked immediately below him, and

Contd. ....



(iii) an officer, other than an officer referred to in (ii) above promoted out of turn to the grade of AO will be re-assigned a notional date of appointment as Section Officer which will be the date of appointment/re-assigned date of appointment as Section Officer of the Officer ranked immediately below him.

Note:- AAO includes Asstt. Audit Officer/Asstt. Accounts Officer/Asstt. Administrative Officer.

AO includes Audit Officer/Accounts Officer/Administrative Officer.

Sr. AO includes Senior Audit Officer/Senior Accounts Officer/Senior Administrative Officer.

*Narain Das.*

(NARAIN DAS)

Under Secretary to the Govt. of India

(F.No.A-12018/2/93-EG)

To,

The Manager,  
Government of India Press,  
Mayapuri,  
New Delhi.

Copy to:-

1. The UPSC with reference to their letter No. 3/8(17)/93-RR dated 20.5.96.
2. Department of Personnel and Training(Estt.RR), North Block, New Delhi.
3. Office of the C&AG, New Delhi.

*Narain Das.*

(Narain Das)

to the Govt. of India



Government of India  
Ministry of Finance  
Department of Expenditure  
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New Delhi, the 16th May 2002

NOTIFICATION

G.S.R.....In exercise of the powers conferred by the proviso to article 309, read with clause (5) of article 148 of the Constitution and, in consultation with the Comptroller and Auditor General of India, the President hereby makes the following rules further to amend the Indian Audit and Accounts Service(Recruitment) Rules, 1983, namely:-

1. (1) These rules may be called the Indian Audit and Accounts Service(Recruitment) Amendment Rules, 2002.  
(2) They shall come into force on the date of their publication in the Official Gazette.
  
2. In the Indian Audit and Accounts Service(Recruitment) Rules, 1983, for Schedule I, the following Schedule shall be substituted, namely:-



**Schedule-1**

[See sub rule (1) of Rule 4]

- Name, Number and scale of pay of Posts included in the various Grades of the Indian Audit and Accounts Service.

Sl. No.	Grade	No. of Posts Permanent	Temporary	Scale of Pay
1.	Duty Posts in service			
(i)	Deputy Comptroller and Auditor General	2	-	Rs.26000/-(Fixed)
(ii)	Additional Deputy Comptroller and Auditor General	3	2	Rs.24050-650-26000/-
(iii)	Principal Accountant General Director General	17	-	Rs.22400-525-24500
(iv)	Accountant General Principal Director of Audit	91	-	Rs.18400-500-22400
(v)	Selection Grade of Junior Admn Grade	71	-	Rs.14300-400-18300
(vi)	Junior Admn Grade	72	-	Rs.12000-375-16500
(vii)	Senior Time Scale	272	-	Rs.10000-325-15200
(viii)	Junior Time Scale	164	-	Rs.8000-275-13500
		692	2	
2.	Deputation Reserve	120		Rs.8000-275-13500
	Total of 1 and 2 above	814		
3.	Posts to be filled by promotion and selection under rule 7(2)(iii) 33-1/3% of 1 and 2 above.	271		
4.	Posts to be filled by direct recruitment 1 and 2 minus 3 above.	543		
5.	Leave Reserve	15		Rs.8000-275-13500
6.	Probationary Reserve	45		Rs.8000-275-13500
		874		
	Direct Recruitment Posts	603		



Promotion Posts		271	
Total authorised strength	----- 874 -----		

*M. Kumar*

(Mahendra Kumar)

Deputy Secretary to the Government of India

A-12018/3/2001-EG)

The Manager,  
Government of India Press,  
Mayapuri, New Delhi.

ote The Indian Audit and Accounts Service(Recruitment) Rules, 1983 were published vide GSR-254 dated 26.3.1983 and have been subsequently amended by –

- (i) GSR 401 dated 13.8.1994;
- (ii) GSR 6(E) dated 4.1.1995;
- (iii) Notification No.A-12018/2/93-EG dated 13.8.1996.
- (iv) Notification No.A-12018/5/93-EG dated 14.7.1997.
- (v) Notification No.A-12018/5/93-EG dated 22.10.1999.



MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 13th June, 2014

**G.S.R. 132.**—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 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 further to amend the Indian Audit and Accounts Service (Recruitment) Rules, 1983.

1. (1) These rules may be called the Indian Audit and Accounts Service (Recruitment) Amendment Rules, 2014.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Indian Audit and Accounts Service (Recruitment) Rules, 1983,
  - (a) in rule 7, in sub-rule (2), in clause (ii), for the words "selection on merit", the word "selection" shall be substituted;
  - (b) in Schedule-III, in paragraph 6, for the words "selections on merit", the word "selections" shall be substituted.

[F. No. A-12018/01/2014-EG]

SUBHASH CHAND, Dy. Secy.

**Note :** The principal rules were published in the Gazette of India vide number G.S.R. 254, dated the 26th March, 1983 and last amended vide number GSR 193, dated the 1st June 2002.