

(Department of Expenditure)
New Delhi, the

G.S.R. – 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 Rules, 2016.

(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 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, as specified in Schedule-II.

(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 to that grade and include any period

(i) taken into account for purpose of seniority in the case of those already in service 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.

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 Rule 6 & 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 numbers and Pay Band and Grade Pay/Pay scales shall be as specified in Schedule I.

(2) The authorized strength in the various grades of the service 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 time scale and shall be made in the following manner:

(i) 50% of the vacancies 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) 50% of the vacancies by promotion of 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.

(3) Appointments to posts in senior time scale and above 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.

(4) Promotion to all grades shall be made by selection, except in the case of promotion to posts in senior time scale and in selection grade of Junior Administrative Grade, which shall be in the order of seniority subject to rejection of the unfit. All promotions will be made on the recommendations of the Departmental Promotion Committee constituted by the CAG of India. The composition of the Departmental Promotion Committee shall be as specified in Schedule V.

8. Appointment by Deputation including short term contract

The Comptroller and Auditor General of India may appoint officers of appropriate grades to a duty post in service on deputation including short term 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 Organization:

Provided that the duty post in which an officer may be so appointed on deputation including short term contract basis shall not be higher than the Accountant General, that the

period of deputation including short term 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.

9. 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 Time Scale Group 'A' 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-à-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.

10. Probation –

(1) Every officer on appointment to the service either by direct recruitment or by promotion in 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 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 confirmed 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.

(5) As regards other matter related to probation, the number of the service will be governed by the instruction 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 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.

13. 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.

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 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.

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 Service, as notified in Government of India, Department of Expenditure notification F No.1(4) EGI/68-Vol.II dated 14th March, 1983 and amended notification 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.

(Purushottam Tiwary)
Principal Director (Personnel)

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 as **on 01.01.2014**

Sl. No.	Grade	No. of Posts subject to variation depending on the workload	Pay Bands/ Pay Scales & Grade Pay
1.	Duty Posts in service		
(i)	Deputy Comptroller and Auditor General	6	Apex Scale Rs.80000/- (Fixed) Grade Pay NIL
(ii)	Additional Deputy Comptroller and Auditor General	7	HAG + Scale Rs.75500 (annual increment @ 3%)- 80000/- Grade Pay NIL
(iii)	Principal Accountant General/ Director General	65	HAG Scale Rs. 67000 (annual increment @3%)-79000/- Grade Pay NIL
(iv)	Accountant General/ Principal Director of Audit	116	Pay Band-4-Rs.37400-67000 Grade Pay Rs.10000/-
(v)	Selection Grade of Junior Admn.Grade	74	Pay Band-4-Rs.37400-67000 Grade Pay Rs.8700/-
(vi)	Junior Admn.Grade	74	Pay Band-3-Rs.15600-39100 Grade Pay Rs.7600/-
(vii)	Senior Time Scale	226	Pay Band-3-Rs.15600-39100 Grade Pay Rs.6600/-
(viii)	Junior Time Scale	127	Pay Band-3-Rs.15600-39100 Grade Pay Rs.5400/-
	Total of (i) to (viii)	695	
2.	Deputation Reserve	120	Pay Band-3-Rs.15600-39100 Grade Pay Rs.5400/-
	Total of 1 and 2 above	815	
3.	Leave Reserve	15	Pay Band-3-Rs.15600-39100 Grade Pay Rs.5400/-
4.	Probationary Reserve	45	Pay Band-3-Rs.15600-39100 Grade Pay Rs.5400/-
	Total authorized strength	875	

Schedule –II
(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 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 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 as equivalent to a 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 30 years on the first day of August of the year in which the examination is held. This is subject to the age limits for the Civil Services Examination as notified by the Government of India from time to time.

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 Time 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 the departmental officers borne on Group B cadre of AO/Sr AO who have completed 5 years regular continuous service as AO/Sr AO on the first day of July of the year to which the promotions pertain. Officers who have attained the age of 55 (fifty five) years on the above date shall not be eligible.

(3) The names of eligible Officers shall for the purpose of Combined Eligibility list to 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 in a particular cadre is different from the order determined by the date of appointment as Section Officer, a notional date of appointment as section officer will be reassigned as follows:

(i) An officer who was superseded at the stage of promotion to the grade of AAO/AO/Sr. AO will be reassigned a notional 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 seniority list of Sr. AO in his particular cadre 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 relevant 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 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 will be reassigned 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 in the seniority list of Sr. AO in his particular cadre.

Note-1: The expression "in a particular cadre" means the cadre of Sr.AO to which an officer belongs.

Note-2: AAO includes Assistant Audit Officer/Assistant Accounts Officer/Assistant Administrative Officer.

AO includes Audit Officer/Accounts Officer/Administrative Officer.

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

(4) Where juniors, who have completed their qualifying/eligibility service are being considered for promotion, their senior in the particular cadre and who are within the age limit of 55 fifty five years, on the crucial date, 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.

(5) The combined eligibility list should comprise of all eligible officers. The selection committee will make selection of officers from among those included in the combined eligibility list, and make a select 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 to be filled as per the orders or instructions of the Central Government issued from time to time in this regard.

(6) The selection committee will submit the select list to the Commission. On receipt of the said select list the Commission shall forward its recommendations for appointment of officers to posts in Junior Time Scale to the controlling authority.

SCHEDULE- IV

[See Rule 7(3) and Rule 7(4)]

Sl #	Post/ Grade and Pay Scale	Mode of Promotion	Qualifying service for promotion and crucial date for determining eligibility for promotion
1	Senior Time Scale Pay Band-3 (15600-39100)+Grade Pay Rs.6600.	Seniority subject to rejection of unfit.	Eligible from 1 st January of the year in which he/she completes four years of service in Group 'A'.
2	Junior Administrative Grade Pay Band-3 (15600-39100)+Grade Pay Rs.7600.	Selection.	Eligible from 1 st January of the year in which he/she completes eight years of service in Group 'A'.
3	Selection Grade Of JAG Pay Band-4 (37400-67000)+Grade Pay Rs.8700.	Seniority subject to rejection of unfit.	Eligible from 1 st January of the year in which he/she completes thirteen years of service in Group 'A'.
4	Senior Administrative Grade Pay Band-4 (37400-67000)+Grade Pay Rs.10000.	Selection.	Eligible from 1 st January of the year in which he/she completes sixteen years of service in Group 'A'.
5	Principal Accountant General HAG Scale 67000 (annual increment @3%)- 79000/-	Selection.	Eligible from 1 st January of the year in which he/she completes twenty five years of service in Group 'A'.
6	Additional Deputy Comptroller and Auditor General HAG + Scale 75500 (annual increment @3%)- 80000/-	Selection.	Eligible from 1 st January with one year service in HAG Scale Rs. 67000 (annual increment @3%)- 79000/-
7	Deputy Comptroller and Auditor General Apex Scale Rs.80000/- (Fixed)	Selection.	The officer completing 2 years service in the grade of HAG Scale or one year service in the grade of HAG+ Scale will be eligible from 1 st January of the year in which he/she completes thirty years of service in Group 'A'.

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: For the purpose of promotions to the Senior Time Scale (STS), Junior Administrative Grade (JAG), Selection Grade (Non-functional) of the Junior Administrative Grade (NFSG), Senior Administrative Grade (SAG), Principal Accountant General (PAG) and Deputy Comptroller & Auditor General (DAI), the length of service shall be counted from the 1st January of the year following the year of the examination on the basis of which an officer is appointed to IA&AS.

SCHEDULE- V

[See Rule 7(4)]

Composition of Group 'A' Departmental Promotion Committee (DPCs) for considering promotion

Sl No.	Post/Grade and pay scale	Composition of the DPC
1	Senior Time Scale Pay Band-3 (15600-39100) + Grade Pay Rs.6600.	Deputy CAG : Chairman Additional Deputy CAG : Member Additional Deputy CAG : Member
2	Junior Administrative Grade Pay Band-3 (15600-39100) + Grade Pay Rs.7600.	CAG : Chairman Deputy CAG : Member Deputy CAG : Member
3	Selection Grade Of JAG Pay Band-4 (37400-67000) + Grade Pay Rs.8700.	CAG : Chairman Deputy CAG : Member Deputy CAG : Member
4	Senior Administrative Grade Pay Band-4 (37400-67000) + Grade Pay Rs.10000.	CAG : Chairman Deputy CAG : Member Deputy CAG : Member
5	Principal Accountant General HAG Scale 67000 (annual increment @3%)-79000/-	CAG : Chairman Deputy CAG : Member Deputy CAG : Member
6	Additional Deputy Comptroller and Auditor General HAG + Scale 75500 (annual increment @3%)- 80000/-	CAG : Chairman Deputy CAG* : Member Deputy CAG* : Member (*Two senior most Deputy CAsG)
7	Deputy Comptroller and Auditor General Apex Scale Rs.80000/- (Fixed)	CAG : Chairman Deputy CAG* : Member Deputy CAG* : Member (*Two senior most Deputy CAsG)

Composition of Group 'A' Departmental Promotion Committee for considering confirmation in the Junior Time Scale Grade

Sl No.	Post/Grade and pay scale	Composition of the DPC
1	Junior Time Scale Pay Band-3 (15600-39100) + Grade Pay Rs.5400.	Deputy CAG : Chairman Additional Deputy CAG : Member Additional Deputy CAG : Member

