

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA NEW
DELHI-110 124**

Notice

Sub: Inviting comments on the proposed Recruitment Rules to the posts of Assistant Accounts Officer and Assistant Audit Officer (Level 8) in pay matrix).

Indian Audit and Accounts Department proposes to amend Recruitment Rules (RRs) for the posts of Assistant Accounts Officer and Assistant Audit Officer (Level 8 in pay matrix). The proposed RR containing draft Notification and Schedule have been framed in accordance with instructions issued by the Department of Personnel and Training (DoPT).

2. In terms of DoPT OM No. AB-14017/61/2008-Estt.(RR) dated 13.10.2015, draft Notification and Schedule have been uploaded to the website of the C&AG of India for comments on the proposed Notification and Schedule of Recruitment Rules from all stake holders in the following format:

Serial No./Column No of the proposed Notification/Schedule of RRs to the post of Assistant Accounts Officer and Assistant Audit Officer.	Comments
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3. The comments as per the above format should reach by **Speed Post** to this office latest by 02.04.2023 on the below mentioned address.

**Shri Nilesh Patil,
Asstt. C &AG (N) - I,
O/o the C&AG of India,
9, Deen Dayal Upadhyay Marg,
New Delhi- 110124.**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, PART II, SECTION 3(i)]

Government of India
Ministry of Finance
(Department of Expenditure)

New Delhi, the _____, 2023

NOTIFICATION

GSR.....In exercise of the powers conferred by clause (5) of article 148 of the Constitution and in supersession Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020, except as respects things done or omitted to be done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment in the field offices of the Indian Audit and Accounts Department to the posts of Assistant Accounts Officer and Assistant Audit Officer, namely:-

1. **Short title and commencement** - (1) These rules may be called the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2023.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Application** - These rules shall be applicable to the post specified in Column (1) of Schedule annexed to these rules.
3. **Number of posts, classification and level in the pay matrix.** - The number of posts, its classification and level in the pay matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.
4. **Method of recruitment, age limit and qualifications etc.** - The method of recruitment, age limit, qualifications and other matters relating to the said posts shall be as specified in columns (5) to (13) of the said schedule.
5. **Disqualifications** - 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 said posts:

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the law, for the time being in force, 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.

6. **Power to relax** - Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.
7. **Saving** - Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for 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 Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

SCHEDULE

Name of post.	Number of post.	Classification.	Level in the pay matrix.	Whether Selection post or non-selection post.	Age-limit for direct recruits.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	Period of probation, if any.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Assistant Accounts Officer.	2418*(2023) *subject to variation depending on workload Note: State-wise number of post is as under: Andhra Pradesh – 74 Arunachal Pradesh – 13 Assam – 81 Bihar – 95 Chhattisgarh – 57 Gujarat – 104 Haryana – 77 Himachal Pradesh – 56 Jammu & Kashmir – 68 Jharkhand – 53 Karnataka – 135 Kerala – 237 Madhya Pradesh – 171 Maharashtra – 182 Manipur – 19 Meghalaya – 26 Mizoram – 11 Nagaland – 16 Odissa – 136 Punjab – 87 Rajasthan – 78 Sikkim – 8 Tamilnadu – 168 Telangana – 75 Tripura – 25 Uttarakhand – 35 Uttar Pradesh – 195 West Bengal – 136 Total – 2418	General Central Services, Group 'B', Gazetted, Non-Ministerial.	Level-8 (Rs. 47600-151100) Note:- Level 9 of the pay matrix on completion of four years of regular service.	Selection post.	Not exceeding 30 years. Note 1.- Relaxable for Government servants up to five years in accordance with the instructions or orders issued by the Central Government. Note 2.- The crucial date for determining the age limit shall be as advertised by the Staff Selection Commission.	Essential Qualification: (i) Bachelor's Degree in any discipline from a recognised University or Institute. (ii) Minimum computer proficiency qualification: (a) Higher secondary school certificate with computer proficiency related courses as one of the subjects under the Central or State Board of school education; or (b) Knowledge of computer application equivalent to the course on computer concepts (CCC) of the National Institute of Electronics and Information Technology (NIELIT) or Diploma in Computer or certificate in computer application from a recognised institute. (iii) Language proficiency for the language specified, and at the level as prescribed and to be tested, for the State in which the vacancies exist and recruitment is to take place, in the office of State Accountants General. Desirable Qualifications: Chartered Accountant or Cost Accountant or Company Secretary or Masters in Commerce or Masters in Business Studies or Masters in Business Administration (Finance) or Masters in Business Economics.	Age: Not applicable. Educational Qualification: Not applicable	2 years. Note: 2 years for direct recruit and Group 'C' promotees.

Method of recruitment. Whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation or absorption grades, from which promotion or deputation or absorption to be made.	If a Departmental Promotion Committee exists what is its composition.	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.
(10)	(11)	(12)	(13)
<p>By promotion failing which by deputation or absorption failing both by direct recruitment.</p> <p>Note 1.- The direct recruits shall be selected on the basis of an entrance examination conducted by the Staff Selection Commission.</p> <p>Note 2.- During the period of probation, direct recruits shall have to qualify the "Subordinate Accounts Service Examination" for confirmation and regular appointment as Assistant Accounts Officer.</p>	<p>Promotion :</p> <p>Departmental candidates who have passed the Subordinate Accounts Service Examination conducted by the Comptroller and Auditor General of India or any authority specified by him.</p> <p>Deputation or absorption:</p> <p>Officers under other Cadre Controlling Authority in the Indian Audit and Accounts Department or in any Organised Accounts Cadre under the Government of India:</p> <p>(i) holding analogous posts of Assistant Accounts Officer or Assistant Audit Officer in Level-8 in pay matrix (Rs 47600-151100)-; or .</p> <p>(ii) who, has passed the Subordinate Accounts Service or Subordinate Audit Service Examination under other Cadre Controlling Authority in the Indian Audit and Accounts Department or an equivalent examination in any Organised Accounts Cadre under the Government of India.</p> <p>Note 1.- The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation or absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>Note 2.- Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organisation or Department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall not be exceeding fifty six years as on the closing date of receipt of applications.</p> <p>Note 3.- For absorption to the post of Assistant Accounts Officer, passing of Subordinate Accounts Service Examination is mandatory.</p>	<p>Group 'B' Departmental Promotion Committee (for considering promotion):-</p> <ol style="list-style-type: none"> 1. Cadre Controlling Officer of the concerned State; 2. Senior most officer, other than Cadre Controlling Officer, in the concerned State; 3. Next senior most officer, other than Cadre Controlling Officer in the concerned State. <p>Note: The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence, of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p> <p>Group 'B' Departmental Confirmation Committee (for considering confirmation):-</p> <ol style="list-style-type: none"> 1. Cadre Controlling Officer of the concerned State; 2. Senior most officer, other than Cadre Controlling Officer, in the concerned State; 3. Next senior most officer, other than Cadre Controlling Officer, in the concerned State. <p>Note: The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p>	<p>Consultation with Union Public Service Commission not necessary.</p>

Name of post.	Number of posts.	Classification.	Level in the pay matrix.	Whether Selection post or non-selection post.	Age-limit for direct recruits.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	Period of probation, if any.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2. Assistant Audit Officer.	10037* (2023) *subject to variation depending on workload. Note: Branch-wise number of post is as under: State Civil Audit Office: Andhra Pradesh -- 191 Arunachal Pradesh -- 39 Assam -- 155 Bihar -- 262 Chhattisgarh -- 200 Delhi -- 631 Goa -- 39 Gujarat -- 305 Haryana -- 165 Himachal Pradesh -- 136 Jammu & Kashmir -- 187 Jharkhand -- 194 Karnataka -- 340 Kerala -- 271 Madhya Pradesh -- 362 Maharashtra -- 422 Manipur -- 39 Meghalaya -- 34 Mizoram -- 28 Nagaland -- 35 Odissa -- 252 Punjab -- 262 Rajasthan -- 329 Sikkim -- 22 Tamilnadu -- 450 Telangana -- 307 Tripura -- 49 Uttarakhand -- 105 Uttar Pradesh -- 413 West Bengal -- 566 Total -- 6790	General Central Services, Group 'B', Gazetted, Non-Ministerial.	Level-8 (Rs. 47600-151100) Note:- Level 9 of the pay matrix on completion of four years of regular service	Selection post.	Not exceeding 30 years. Note 1.- Relaxable for Government Servants up to five years in accordance with the instructions or orders issued by the Central Government. Note 2.- The crucial date for determining the age limit shall be as advertised by the Staff Selection Commission.	Essential Qualification: (i) Bachelor's Degree in any discipline from a recognised University or Institute. (ii) Minimum computer proficiency qualification: (a) Higher secondary school certificate with computer proficiency related courses as one of the subjects under the Central or State Board of school education; or (b) Knowledge of computer application equivalent to the course on computer concepts (CCC) of the National Institute of Electronics and Information Technology (NIELIT) or Diploma in Computer or certificate in computer application from a recognised institute. (iii) Language proficiency for the language specified, and at the level as prescribed and to be tested, for the State in which the vacancies exist and recruitment is to take place, in the office of State Accountants General. Desirable Qualifications: Chartered Accountant or Cost Accountant or Company Secretary or Masters in Commerce or Masters in Business Studies or Masters in Business Administration (Finance) or Masters in Business Economics.	Age: Not applicable. Educational Qualification: Not applicable	Two years. Note: 2 years for direct recruit and Group 'C' promotees.

	Commercial Audit Offices --	1601						
	Railway Audit Offices	662						
	Defence Audit Offices --	408						
	F&C Audit Offices —	455						
	Overseas Audit Offices —	15						
	RTI/RTC/iCISA/iCED/NAAA	106						
	Grand Total —	10037						

Method of recruitment. Whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation or absorption grades, from which promotion or deputation or absorption to be made.	If a Departmental Promotion Committee exists what is its composition.	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.
(10)	(11)	(12)	(13)
<p>By promotion failing which by deputation or absorption failing both by direct recruitment.</p> <p>Note 1.- The direct recruits shall be selected on the basis of an entrance examination conducted by the Staff Selection Commission.</p> <p>Note 2.- During the period of probation, direct recruits shall have to qualify "Subordinate Audit Service Examination" in respective branches for confirmation and regular appointment as Assistant Audit Officer.</p>	<p>Promotion : Departmental candidates who have passed the Subordinate Audit Service Examination in respective branch conducted by the Comptroller and Auditor General of India or any authority specified by him.</p> <p>Deputation or absorption: Officers under other Cadre Controlling Authority in the Indian Audit and Accounts Department or in any Organised Accounts Cadre under the Government of India:</p> <p>(i) holding analogous posts of Assistant Audit Officer or Assistant Accounts Officer in Level-8 in pay matrix (Rs 47600-151100); or</p> <p>(ii) who, has passed the Subordinate Audit Service or Subordinate Accounts Service Examination under other Cadre Controlling Authority in the Indian Audit and Accounts Department or an equivalent examination in any Organised Accounts Cadre under the Government of India.</p> <p>Note 1.- The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation or absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>Note 2.- Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age limit for appointment by deputation shall not be exceeding fifty six years as on the closing date of receipt of applications.</p> <p>Note 3.- For absorption to the post of Assistant Audit Officer, passing of Subordinate Audit Service Examination in respective branch is mandatory.</p>	<p>Group 'B' Departmental Promotion Committee (for considering promotion):-</p> <ol style="list-style-type: none"> 1. Cadre Controlling Officer of the concerned State; 2. Senior most officer, other than Cadre Controlling Officer, in the concerned State; 3. Next senior most officer, other than Cadre Controlling Officer, in the concerned State. <p>Note.- The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence, of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p> <p>Group 'B' Departmental Confirmation Committee (for considering confirmation):-</p> <ol style="list-style-type: none"> 1. Cadre Controlling Officer of the concerned State; 2. Senior most officer, other than Cadre Controlling Officer in the concerned State; 3. Next senior most officer, other than Cadre Controlling Officer, in the concerned State. <p>Note.- The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.</p>	<p>Consultation with Union Public Service Commission not necessary.</p>

[File No. A-12034/04/2018-EG]

Deputy Secretary (EG)