

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI - 110124

Notice

Sub: Inviting comments on the proposed Recruitment Rules to the posts of Sr. Accounts Officer and Sr. Audit Officer (Level 10 in pay matrix).

Indian Audit and Accounts Department proposes to amend Recruitment Rules (RRs) for the posts of **Sr. Accounts Officer** and **Sr. Audit Officer** (Level 10 in pay matrix). The proposed RR containing draft Notification and Schedule have been framed in accordance with instructions issued by Department of Personnel and Training (DoPT). **This notice is issued only for inviting comments/suggestions from stakeholders on the draft Recruitment Rules and shall not be construed as a vacancy circular/advertisement for filling up the posts.**

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 Sr. Accounts Officer and Sr. Audit Officer.	Comments
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3. The comments/suggestions as per the above format should reach by **Speed Post** to this office latest by 26.03.2026 on the below mentioned address.

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

Government of India
Ministry of Finance
(Department of Expenditure)

New Delhi, the _____, 2026

NOTIFICATION

GSR..... In exercise of the powers conferred by clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Accounts Department (Senior Accounts / Senior Audit Officer) Recruitment Rules 2019, 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 to the posts of Senior Accounts Officer and Senior Audit Officer in the field offices of the Indian Audit and Accounts Department, namely:

1. **Short title and commencement:** - (1) These rules may be called the Indian Audit and Accounts Department (Senior Accounts Officer /Senior Audit Officer) Recruitment Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Number of posts, classification and Level of Pay Matrix:** - The number of said posts, their classification and the level in the pay matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.
3. **Method of recruitment, age limit and qualifications etc.:-** The method of recruitment, age-limit, qualifications and other matters relating thereto shall be as specified in columns (5) to (13) of the aforesaid Schedule.
4. **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 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.

5. **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, 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.
6. **Saving:** - Nothing in these rules shall affect reservation, 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.

SCHEDULE

Name of post	Number of post	Classification	Pay Band and Grade Pay/Pay Scale	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. Senior Accounts Officer	<p>* 719 (2026) *Subject to variation dependent on work load. Note : Tentative State-wise number of post is as under: Andhra Pradesh – 20 Arunachal Pradesh - 04 Assam – 29 Bihar – 29 Chhattisgarh – 17 Gujarat – 30 Haryana – 24 Himachal Pradesh – 18 Jammu & Kashmir – 25 Jharkhand – 17 Karnataka – 41 Kerala – 63 Madhya Pradesh – 44 Maharashtra – 57 Manipur – 09 Meghalaya – 09 Mizoram – 03 Nagaland – 05 Odisha – 39 Punjab (incl UT) - 27 Rajasthan – 24 Sikkim – 03 Tamil Nadu – 48 Telangana – 22 Tripura – 08 Uttarakhand – 12 Uttar Pradesh – 54 West Bengal – 38 Total = 719</p>	General Central Service, Group 'A' Gazetted, Non-Ministerial	Level – 10 (Rs. 56100 – 177500)	Selection post	Not exceeding 32 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 advertise by the Union Public Service 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 of Electronics and Information Technology (NIELIT) or Diploma in Computer or certificate in computer application from a recognised institute. (ii) Language proficiency for the language specified, and at the level as prescribed and to be tested, for the State	Not applicable.	Two years

						<p>in which the vacancies exist and recruitment is to take place, in the office of State Accountants General.</p> <p>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. Specialized knowledge in Financial Accounting, economics and sector specific knowledge</p>		
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SCHEDULE

Method of recruitment whether by direct recruitment or by promotion or by deputation / absorption and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion / deputation / absorption grades from which promotion / deputation / absorption to be made	If a Departmental Promotion Committee exists what is its composition	Circumstances in which Union Public Service Commission to be consulted in making recruitment
10	11	12	13
<p>(1) 50% by promotion on seniority basis;</p> <p>(2) 35% through a Limited Departmental Competitive Examination (LDCE) conducted by UPSC – Eligible Assistant Audit Officer of IA&AD, who have passed the LDCE, conducted by Union Public Service Commission.</p> <p>(3) 15% direct recruitment through UPSC.</p>	<p>Promotion:</p> <p>(1) 50% by Seniority: Assistant Accounts Officer in Level -8 (Rs. 47600-151100) of the pay matrix with seven years of regular service including service rendered in non-functional grade of Level - 9 (Rs. 53100-167800) of the pay matrix and has successfully completed mandatory training of two to four weeks in the field as prescribed by the department.</p> <p>Note: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or 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 or eligibility service.</p> <p>(2) 35% through Limited Departmental Competitive Examination (LDCE): Assistant Accounts Officer in Level -8 (Rs. 47600-151100) of the pay matrix with four years of regular service including service rendered in non-functional grade of Level - 9 (Rs. 53100-167800) of the pay matrix of IA&AD, who have passed the LDCE, conducted by Union Public Service Commission.</p>	<p>Departmental Promotion Committee (for considering promotion) consisting of:-</p> <p>(1) Chairman or Member, Union Public Service Commission – Chairperson;</p> <p>(2) Principal Accountant General or Accountant General or equivalent – Member; and</p> <p>(3) Head of the concerned cadre - Member</p> <p>Departmental Confirmation Committee (for considering confirmation) consisting of:-</p> <p>(1) Principal Accountant General or Accountant General – Chairperson;</p> <p>(2) Director General or Principal Director or equivalent – Member; and</p> <p>(3) Senior Deputy Accountant General or Deputy Accountant General - Member</p>	<p>Consultation with Union Public Service Commission necessary on each occasion.</p>

{File No}

Deputy Secretary.

The principal rules were published in the Gazette of India, Part-II, Section 3(i) vide GSR no 860(E) dated 18/11/2019.

SCHEDULE

Name of post	Number of post	Classification	Pay Band and Grade Pay/Pay Scale	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. Senior Audit Officer	<p>* 5143 (2026) *Subject to variation dependent on work load. Note : Tentative State-wise number of post is as under: Andhra Pradesh – 94 Arunachal Pradesh - 20 Assam – 79 Bihar – 163 Chhattisgarh – 98 Delhi – 313 Goa - 20 Gujarat – 151 Haryana –63 Himachal Pradesh – 62 Jammu & Kashmir – 94 Jharkhand – 111 Karnataka – 162 Kerala – 130 Madhya Pradesh – 178 Maharashtra – 199 Manipur – 21 Meghalaya – 16 Mizoram – 14 Nagaland – 16 Odisha – 125 Punjab (incl UT) – 150 Rajasthan – 163 Sikkim – 11 Tamil Nadu – 219 Telangana – 150 Tripura – 25 Uttarakhand – 53 Uttar Pradesh – 202 West Bengal –338</p>	General Central Service, Group ‘A’ Gazetted, Non-Ministerial	Level – 10 (Rs. 56100 – 177500)	Selection post	<p>Not exceeding 32 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 advertise by the Union Public Service Commission.</p>	<p>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 of Electronics and Information Technology (NIELIT) or Diploma in Computer or certificate in computer application from a recognised institute. (ii) 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.</p> <p>Desirable Qualifications: Chartered Accountant or Cost</p>	Not applicable.	Two Years.

	Commercial Audit Offices – 863 Railway Audit Offices –343 Defence Audit Offices –199 F&C Audit Offices –223 Overseas Audit Offices - 4 RCB&KI/iCISA/iCED/ NAAA- 71 Total = 5143					Accountant or Company Secretary or Masters in Commerce or Masters in Business Studies or Masters in Business Administration (Finance) or Masters in Business Economics. Specialized knowledge in Financial Accounting, economics and sector specific knowledge		
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SCHEDULE

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