

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

9, Deen Dayal Upadhyaya Marg, New Delhi – 110124

No. 519- GE-I/35-2025/Non-IA&AS/RR

Date: 30 March, 2026

To

**All Stakeholders**

**NOTICE**

**Sub: Inviting comments from stakeholders on the proposed draft Indian Audit and Accounts Department, Group Officers (Group 'A', Non-IA&AS, Non-Ministerial) Recruitment Rules, 2026.**

A proposal for framing of Recruitment Rules for the Indian Audit and Accounts Department, Group Officers (Group 'A', Non-IA&AS, Non-Ministerial) Recruitment Rules, 2026, 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 Department, Group Officers (Group 'A', Non-IA&AS, Non-Ministerial) Recruitment Rules, 2026 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)**  
**NOTIFICATION**

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

**G.S.R. ....** – In exercise of the powers conferred by clause (5) of article 148 of the Constitution of India and of 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 regulating the appointment to the posts of Group Officers (Group 'A', Non-IA&AS, Non-Ministerial) in Level – 11, 12 and 13 of Pay Matrix in the Indian Audit and Accounts Department, namely:-

**1. Short title and commencement –**

(1) These rules may be called the Indian Audit and Accounts Department, Group Officers (Group 'A', Non-IA&AS, Non-Ministerial) Recruitment Rules, 2026.

(2). They shall come into force on the date of their publication in the Official Gazette.

**2. Name of the Posts, Number of posts, classification and level in pay matrix –** The name of posts, number of posts, their classification and the level in the pay matrix attached thereto shall be as specified in columns (1) to (4) of the Schedule – I to III annexed to these rules.

**3. Method of recruitment, age-limit, qualification, etc. –** The method of recruitment, age-limit, qualification and other matters relating thereto shall be as specified in columns (5) to (13) of the Schedule – I to III annexed to these rules.

**4. Liability for transfer –** Officers governed by these rules shall be liable to be transferred to any field office of the Department, in any part of India.

**5. Disqualification –** No person, who has entered into or contracted a marriage with a person having a spouse living, or 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.

**6. Power to Relax –** Where the Comptroller and Auditor General of India is of 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.

**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, 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.

## SCHEDULE

## (Part-A)

Name of the posts	Number of posts	Classification	Level in the Pay Matrix	Whether selection post or non-selection post.	Age limit for direct recruits.
(1)	(2)	(3)	(4)	(5)	(6)
Deputy Accountant General/Deputy Director.	172 (2026) * Subject to variation dependent on workload.	General Central Service, Group 'A' Gazetted (non-IA&AS, non-Ministerial)	Level – 11 (Rs. 67700 – 208700)	Selection	Not applicable

Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.	Period of probation, if any.	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.
(7)	(8)	(9)	(10)
Not applicable	Not applicable	Not applicable	By promotion, failing which by deputation.

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 to be consulted in making recruitment.
(11)	(12)	(13)
<p><b>Promotion:</b> Sr. AOs in Level 10 (Rs. 56100-177500) of the Pay Matrix with five years of regular service in the grade (including service rendered in the erstwhile grade of AO), as on the first day of January of the year to which the promotions pertain, through a Combined Eligibility List (CEL) to be prepared in the manner mentioned at note below.</p> <p><b>Note 1:</b> (1) A Combined Eligibility List (CEL) shall be prepared from among departmental officers borne on the Group 'A' Cadre of Senior Audit Officers/Senior Accounts Officers/Senior Administrative Officers (Pay Matrix Level-10) in the Indian Audit and Accounts Department, who have completed 05 years regular continuous service</p>	<p>Departmental Promotion Committee (for considering promotion) consisting of:</p> <p>(i) Deputy Comptroller and Auditor General – <b>Chairman</b></p> <p>(ii) Two other officers from the Indian Audit and Accounts Service not below the rank of Additional Deputy Comptroller and Auditor General, to be</p>	<p>Consultation of UPSC is required for amendments or relaxation of any provisions of these rules.</p>

(including service as Audit Officer/Accounts Officer/Administrative Officer), 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.

(2) The names of eligible Officers shall for the purpose of CEL 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. 18.11.2019**) /Sr.AO will be re-assigned a notional date of appointment as Section Officer (**AAO w.e.f 01.01.2006**) (**other than an officer belonging to the Scheduled Castes/Scheduled Tribes**) of the officer ranked immediately above him; and

(ii) An officer who belongs to a Scheduled Caste or a Scheduled Tribe, and who was appointed as AAO/AO (before merger of AO grade with Sr. AO grade w.e.f. 18.11.2019) /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 of the officer ranked immediately below him; and

(iii) An Officer, other than an Officer referred to in (ii) above, who has been promoted out of turn to the grade of AO (before merger of this grade with Sr. AO grade w.e.f. 18.11.2019) 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.

nominated by the Comptroller and Auditor General of India – **Members.**

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

(b) Where date of joining as SO/AAO is same and their seniority cannot be decided by (a) above, the Officer who has been promoted as AO earlier shall be placed ahead of the Officer who has been promoted as AO later;

(c) Where (b) and date of joining as AO is 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 (c) and date of promotion as Sr. AO is same, the Officer senior in age shall be placed ahead of the Officer who is junior in age.

(3) The CEL shall comprise all eligible officers. The Departmental Promotion Committee will consider officers from the CEL in order of seniority, and make a 'Select List'. The selection will be made on the basis of criteria approved by the Comptroller and Auditor General of India and other regulations issued 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 instructions of the Comptroller and Auditor General of India.

**Note 2:**

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/eligibility service by more than half of such qualifying/ eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying/ eligibility service.

**Deputation:**

Officers working in the Central Government or State Government or Union Territories Administration:

(A) (i) holding analogous post on regular basis in their respective parent cadre or department; or

<p>(ii) with five years of regular service in Level 10 (Rs. 56100-177500) of the pay matrix or equivalent; and</p> <p>(B) Possessing the following qualification and experience namely:-</p> <p>(i) A pass in Subordinate Accounts Service or equivalent conducted by the organized Accounts Department of the Central Government; or</p> <p>(ii) Successful completion of training in cash and accounts work in the Institute of Secretariat Training and Management or equivalent training course and a minimum of five years' experience in finance or budgeting of Accounts Division of any department or organization.</p> <p><b>Note 1:</b> 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. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion.</p> <p><b>Note 2:</b> 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 or department of the Central Government shall ordinarily not to exceed three years. The maximum age limit for appointment by deputation shall not exceed fifty-six years as on the closing date of receipt of applications.</p>		
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**Note – 1:** The expression “in a particular cadre” means the respective cadres of Sr.AO to which an officer belongs.

**Note –2:** Sr. AO includes Senior Audit Officer /Senior Accounts Officer /Senior Administrative Officer in Pay Level 10.

**Note – 3:** AO includes Audit Officer / Accounts Officer / Administrative Officer in Pay Level 9.

**Note – 4:** AAO includes Assistant Audit Officer/ Assistant Accounts Officer/ Assistant Administrative Officer in Pay Level 8.

## (Part-B)

Name of the posts	Number of posts	Classification	Level in the Pay Matrix	Whether selection post or non-selection post.	Age limit for direct recruits.
(1)	(2)	(3)	(4)	(5)	(6)
<b>Senior Deputy Accountant General/Director. (Junior Administrative Grade (JAG))</b>	54 (2026) * Subject to variation dependent on workload.	General Central Service, Group 'A' Gazetted (non-IA&AS, non-Ministerial)	Level – 12 (Rs. 78800 – 209200)	Selection	Not applicable

Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.	Period of probation, if any.	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.
(7)	(8)	(9)	(10)
Not applicable	Not applicable	Not applicable	By promotion.

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 to be consulted in making recruitment.
(11)	(12)	(13)
<b>Promotion:</b> Officers in Deputy Accountant General/Deputy Director (STS) Scale of Non-IA&AS Group Officers Cadre of IA&AD who have completed five years' regular service in the grade.	Departmental Promotion Committee (for considering promotion) consisting of:  (i) Comptroller and Auditor General of India – <b>Chairman</b> ; and  (ii) Two Deputy Comptroller and Auditor General, to be nominated by the Comptroller	Consultation of UPSC is required for amendments or relaxation of any provisions of these rules.

<p><b>Note:</b> 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/eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, along with their juniors who have already completed such qualifying or eligibility service.</p>	<p>and Auditor General of India – <b>Members.</b></p>	
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## (Part-C)

Name of the posts	Number of posts	Classification	Level in the Pay Matrix	Whether selection post or non-selection post.	Age limit for direct recruits.
(1)	(2)	(3)	(4)	(5)	(6)
<b>Senior Deputy Accountant General/Director (Non-Functional Selection Grade - Junior Administrative Grade (NFSG of JAG))</b>	18 (2026) * Subject to variation dependent on workload.	General Central Service, Group 'A' Gazetted (non-IA&AS, non-Ministerial)	Level - 13 (Rs. 123100 - 215900)	Selection	Not applicable

Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.	Period of probation, if any.	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.
(7)	(8)	(9)	(10)
Not applicable	Not applicable	Not applicable	By promotion.

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 to be consulted in making recruitment.
(11)	(12)	(13)
<b>Promotion:</b> Officers in Sr. Deputy Accountant General/Director (JAG) Scale of Non-IA&AS Group Officers Cadre of IA&AD who have completed five years' regular service in the grade.	Departmental Promotion Committee (for considering promotion) consisting of:  (i) Comptroller and Auditor General of India - <b>Chairman</b> ; and	Consultation of UPSC is required for amendments or relaxation of any provisions of these rules.

<p><b>Note:</b> 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/eligibility service by more than half of such qualifying/ eligibility service or two years, whichever is less, along with their juniors who have already completed such qualifying or eligibility service.</p>	<p>(ii) Two Deputy Comptroller and Auditor General, to be nominated by the Comptroller and Auditor General of India – <b>Members.</b></p>	
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*Swati Pandey*

**(Swati Pandey)  
Principal Director  
(Personnel, SMU & Coordination)**

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