

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

**Notice**

**Sub: Inviting comments on the proposed Recruitment Rules to the post of Auditor/ Accountant, Level 5 in pay matrix.**

Indian Audit and Accounts Department proposes to amend Recruitment Rules (RRs) to the posts of Auditor/Accountant, Level 5 in pay matrix.

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 Auditor/Accountant.	Comments
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3. The comments as per the above format should reach by **Speed Post** to this office latest by 19.02.2021 on the below mentioned address.

**Shri V S Venkatanathan,**  
**Asstt. C &AG (N),**  
**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, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Expenditure)  
Notification

New Delhi, the \_\_\_\_\_, 2021

GSR -In exercise of the powers conferred by clause (5) of article 148 of the Constitution, the President, after consultation with the Comptroller and Auditor-General of India and in supersession of the Indian Audit and Accounts Department (Auditor) Recruitment Rules, 1988, except as respects things done or omitted to be done before such supersession, hereby makes the following rules regulating the method of recruitment to the post of Auditor 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 (Auditor) Recruitment Rules, 2021.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Number of posts, classification and Level in 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, 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 said Schedule.
4. **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 said post:

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 opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing, 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, 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 as applicable to persons employed in the Indian Audit and Accounts Department.

**SCHEDULE**

<b>Name of post.</b>	<b>Number of post.</b>	<b>Classification.</b>	<b>Level in the pay matrix.</b>	<b>Whether Selection post or non-selection post.</b>	<b>Age-limit for direct recruits.</b>	<b>Educational and other qualifications required for direct recruits.</b>	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.</b>	<b>Period of probation, if any.</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Auditor</b>	6409* (2021) *subject to variation dependent on work load. State Wise & Branch wise number of post is as under: Andhra Pradesh - 144 Arunachal Pradesh - 29 Assam - 106 Bihar - 180 Chhattisgarh - 139 Delhi - 513 Goa - 29 Gujarat - 225 Haryana - 117 Himachal Pradesh - 97 Jammu & Kashmir - 132 Jharkhand - 125 Karnataka - 242 Kerala - 208 Madhya Pradesh - 251 Maharashtra - 277 Manipur - 27 Meghalaya - 26 Mizoram - 20 Nagaland - 23 Odissa - 179 Punjab - 208 Rajasthan - 234 Sikkim - 16 Tamilnadu - 306 Telangana - 220 Tripura - 34 Uttrakhand - 70 Uttar Pradesh - 289 West Bengal - 430 Commercial Audit Offices - 486 Railway Audit Offices - 427 Defence Audit Offices - 255 P&T Audit Offices - 303	General Central Services, Group 'C', Non-Gazetted, Ministerial.	Level- 5 (Rs. 29200-92300)	Non-selection.	18-27 years.  Note: The crucial date for determining the age-limit shall be as advertised by the authority making recruitment.	(i) Bachelor's Degree from a recognised University.  (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.	Not applicable.	Two years for direct recruits

Regional Training Institute / Regional Training Centre/ International Centre for Information System & Audit / International Centre for Environment Audit & Sustainable Development / National Academy of Audit and Accounts	-	42						
<b>Total</b>	-	<b>6409</b>						

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)
50% by promotion failing which by deputation and 50% by direct recruitment.	<p><b>Promotion:</b></p> <p>a. 25% by promotion of Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit; and</p> <p>b. 25% by promotion from following officials;</p> <p>i. by promoting SAS Group I (erstwhile SOGE Grade I) passed Group 'C' officials;</p> <p>ii. Graduate Group 'C' officials with combined regular service of 3 years who have passed Departmental Examination for Auditors.</p> <p><b>Note 1:</b> The inter-se-seniority of those who qualify in the examination will be in order of their inter-se-seniority, those qualifying in an earlier examination ranking enbloc higher than those who qualify in a later examination.</p> <p><b>Note 2:</b> Direct recruit Auditors and Clerks promoted on seniority basis are required to pass the Departmental Examination for Auditors within six chances as prescribed by the Comptroller and Auditor General of India, failing which the direct recruit shall be liable to be discharged from service and promotees will be reverted to Clerks Grade.</p> <p><b>Note 3:</b> Where juniors, who have completed their qualifying or eligibility service are being considered for promotion, their seniors shall 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 their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.</p>	<p><b>Departmental Promotion Committee (for considering promotion) Consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General or Deputy Accountant General or an officer of equivalent rank in-charge of administration group.</li> <li>2. Director or Deputy Director or an officer of equivalent rank.</li> <li>3. Senior Audit Officer.</li> </ol> <p>The senior amongst (1) and (2) above shall be the chairperson</p> <p><b>Departmental Confirmation Committee (for considering confirmation) Consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General or Deputy Accountant General or an officer of equivalent rank in-charge of administration group.</li> </ol>	<p>Consultation with Union Public Service Commission not necessary.</p>

	<p><b>Deputation:</b> Auditors or Accountants from any other Cadre controlling Office of Indian Audit and Accounts Department.</p> <p><b>Note 1:</b> The departmental officers in the feeder cadre who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and 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 organisation or Department of the Central Government shall ordinarily not exceed three years.</p> <p><b>Note 3:</b> The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of applications.</p>	<p>2. Director or Deputy Director or an officer of equivalent rank.</p> <p>3. Senior Audit Officer.</p> <p>The senior amongst (1) and (2) above shall be the chairperson</p>	
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[F. No. \_\_\_\_\_ ]

(Nirmala Dev)  
Deputy Secretary (EG)

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

Government of India  
Ministry of Finance  
(Department of Expenditure)  
Notification

New Delhi, the \_\_\_\_\_, 2021

GSR -In exercise of the powers conferred by clause (5) of article 148 of the Constitution, the President, after consultation with the Comptroller and Auditor-General of India and in supersession of the Indian Audit and Accounts Department (Accountant) Recruitment Rules, 1986, except as respects things done or omitted to be done before such supersession, hereby makes the following rules regulating the method of recruitment to the post of Accountant 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 (Accountant) Recruitment Rules, 2021.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Number of posts, classification and Level in 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, 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 said Schedule.
4. **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 said post:

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 opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing, 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, 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 as applicable to persons employed in the Indian Audit and Accounts Department.

**SCHEDULE**

<b>Name of post.</b>	<b>Number of post.</b>	<b>Classification.</b>	<b>Level in the pay matrix.</b>	<b>Whether Selection post or non-selection post.</b>	<b>Age-limit for direct recruits.</b>	<b>Educational and other qualifications required for direct recruits.</b>	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.</b>	<b>Period of probation, if any.</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Accountants</b>	4402* (2021) *subject to variation dependent on work load. Note: State-wise number of post is as under: Andhra Pradesh - 120 Arunachal Pradesh - 24 Assam - 180 Bihar - 174 Chhattisgarh - 102 Gujarat - 180 Haryana - 137 Himachal Pradesh - 120 Jammu & Kashmir - 150 Jharkhand - 108 Karnataka - 246 Kerala - 384 Madhya Pradesh - 269 Maharashtra - 336 Manipur - 60 Meghalaya - 54 Mizoram - 36 Nagaland - 30 Odissa - 240 Punjab - 168 Rajasthan - 144 Sikkim - 18 Tamilnadu - 288 Telangana - 132 Tripura - 54 Uttrakhand - 90 Uttar Pradesh - 330 West Bengal - 228 <b>Total - 4402</b>	General Central Services, Group 'C', Non - Gazetted, Ministerial.	Level- 5 (Rs. 29200-92300)	Non-selection.	18-27 years.  Note: The crucial date for determining the age-limit shall be as advertised by the authority making recruitment.	(i) Bachelor's Degree from a recognised University.  (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.	Not applicable.	Two years for direct recruits

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>50% by promotion failing which by deputation and 50% by direct recruitment.</p>	<p><b>Promotion:</b></p> <ul style="list-style-type: none"> <li>a. 25% by promotion of Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit; and</li> <li>b. 25% by promotion from following officials; <ul style="list-style-type: none"> <li>i. by promoting SAS Group I (erstwhile SOGE Grade I) passed Group ‘C’ officials;</li> <li>ii. Graduate Group ‘C’ officials with combined regular service of 3 years who have passed Departmental Examination for Accountants.</li> </ul> </li> </ul> <p><b>Note 1:</b> The inter-se-seniority of those who qualify in the examination will be in order of their inter-se-seniority, those qualifying in an earlier examination ranking enbloc higher than those who qualify in a later examination.</p> <p><b>Note 2:</b> Direct recruit Accountants and Clerks promoted on seniority basis are required to pass the Departmental Examination for Accountants within six chances as prescribed by the Comptroller and Auditor General of India, failing which the direct recruit shall be liable to be discharged from service and promotees will be reverted to Clerks Grade.</p> <p><b>Note 3:</b> Where juniors, who have completed their qualifying or eligibility service are being considered for promotion, their seniors shall 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 their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.</p> <p><b>Deputation:</b></p> <p>Accountants or Auditors from any other Cadre controlling Office of Indian Audit and Accounts Department.</p> <p><b>Note 1:</b> The departmental officers in the feeder cadre who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, the deputationists shall not be eligible for consideration for appointment by promotion.</p>	<p><b>Departmental Promotion Committee (for considering promotion) Consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General or Deputy Accountant General or an officer of equivalent rank in-charge of administration group.</li> <li>2. Director or Deputy Director or an officer of equivalent rank.</li> <li>3. Senior Accounts Officer.</li> </ol> <p>The senior amongst (1) and (2) above shall be the chairperson</p> <p><b>Departmental Confirmation Committee (for considering confirmation) Consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General or Deputy Accountant General or an officer of equivalent rank in-charge of administration group.</li> <li>2. Director or Deputy Director or an officer of equivalent rank.</li> <li>3. Senior Accounts Officer.</li> </ol> <p>The senior amongst (1) and (2) above shall be the chairperson</p>	<p>Consultation with Union Public Service Commission not necessary.</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 organisation or Department of the Central Government shall ordinarily not exceed three years.</p> <p><b>Note 3:</b> The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of applications.</p>		
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(Nirmala Dev)  
Deputy Secretary (EG)