



ALL INDIA CIVIL ACCOUNTS OFFICERS

(Senior Accounts Officers and Pay & Accounts Officers) ASSOCIATION
(Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide O/o CGA, Min. of Finance's letter No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)

House No: H-405, Street No. 4, RAJ NAGAR, PART-2,
PALAM COLONY, NEW DELHI- 110077.

nebaicaoa@gmail.com

President
Geetanjali
9810639937

Secretary General
Kaushal Mishra
9818880211

Finance Secretary
Rajeev Kumar
8968452837

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9911539190

P Mahesh Kumar
9440305567

Addl. Secretary General

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9810869034

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Kumar Ashish

Debraj Singha Roy

Amol V Sule

Auditor

Rahul Butola

No. AICAOA/NEC/2026-27/2

Date: 27.04.2026

To,

The Controller General of Accounts

Mahalekha Niyanktrak Bhawan,
E-Block, GPO Complex, INA,
New Delhi-110023.

Sub: Adoption of Cadre Restructuring on the lines of IA&AD - reg.

Respected Madam,

I am directed to submit, on behalf of the AICAOA, that the matter regarding cadre restructuring in Central Civil Accounts Cadre (CCAS) was deliberated in the NEC meeting held on 12.04.2026 under Agenda Item No. 8(ii).

In this regard, attention is invited to the O/o C&AG, New Delhi's circular 376-GE.I/35-2025 dated 03.03.2026, a copy of which is enclosed for ready reference. Further, it is submitted that there exists a well-established and historically consistent parity between IA&AD and CCAS in matters of pay structure and cadre evolution, as elaborated below:

- (i) The Parliament, vide Act No. 59 of 1976, has duly protected the pay scales of CCAS at par with IA&AD. (Copy enclosed).
- (ii) Successive Pay Commissions have reaffirmed this parity i.e. by 4th CPC in Para 10.5.18, by 5th CPC in Para 55.2, by 6th CPC in Para 7.56.9 and by 7th CPC in Para 11.12.134 wherein the pay structures applicable to IA&AD were extended to CCAS.
- (iii) Ministry of Finance vide it's OM F. No. 6/82/E. III(B)/91 dated 28.02.2003 (copy enclosed), extended upgraded pay scales to all accounting organizations, in line with Railway Accounts staff. The same was further implemented in CCAS by O/o CGA vide OM No. A-60015/1/98/MF.CGA(A)/NGE/FTC/240 dated 04.03.2003 (copy enclosed).
- (iv) IA&AD carried out merger of the posts of JAO and AAO w.e.f. 01.01.2006 vide Circular No. 697-6PC/GE-II/22-2009 dated 27.05.2009. The same was duly adopted in CCAS by O/o CGA vide OM dated A-60015/1/2008/MF.CGA(A)/NGE/Pay Comm/29 dated 02.06.2009 (copy enclosed).

- (v) The post of Sr. Accounts Officer was declared as Group 'A' vide O/o CGA's order no. A-32014/1/2009/Misc./MF.CGA(A)/Gr. B/343 dated 31.10.2019 on the direct analogy of IA&AD. (copy of Note obtained through RTI enclosed).
- (vi) Further, the merger of PAO and Sr. AO was also considered and processed on IA&AD analogy as evident from official records obtained under RTI (copy enclosed).

From the above, it is evident that cadre structuring and pay progression in CCAS has consistently followed IA&AD as a benchmark, thereby establishing a binding precedent of parity.

In view of the above factual and historical position, the AICAOA strongly submits that the Cadre Restructuring Scheme for non-IA&AD cadres, as notified vide O/o C&AG circular dated 03.03.2026 deserves to be adopted and implemented in CCAS without any delay to maintain parity and avoid further stagnation and disparity.

It is, therefore, requested that necessary orders may kindly be issued for immediate adoption and implementation of the said cadre restructuring in CCAS.

Yours sincerely,



Encl: As above.

(Kaushal Mishra)
Secretary General

Copy for information and necessary action to the Secretary (Expenditure), Room No.16102, Kartavya Bhawan-01, New Delhi with a request to look into the matter and restore the historical parity of CCAS and IA&AD.



(Kaushal Mishra)
Secretary General

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
9, Deen Dayal Upadhyay Marg, New Delhi – 110 124.

(For exclusive use in IA&AD and not to be quoted or published elsewhere)

No. **376** - GE.I / 35-2025

Dated **03.03.2026**

To,

All the Heads of Departments in the IA&AD

Subject: Cadre Re-structuring – Creation of post of Group Officers (Group A -Non-IA&AS) in Pay Matrix Level 11, 12 and 13 in the Indian Audit and Accounts Department. .

With an objective to enhance the effective functioning of Group Officers, the “Committee on rationalization of sanctioned strength of Group Officers in IA&AD” has recommended operationalization of the post of Group Officer (Non-IA&AS), with functional responsibilities of Group Officers, at Pay Matrix Levels 11, 12 and 13, with all-India transfer liability. The recommendation of the Committee has been accepted by the Comptroller and Auditor General of India.

2. Accordingly, the Comptroller and Auditor General of India has approved creation of 244 posts of Group officers (Non-IA&AS), as below:

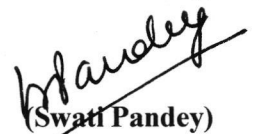
SNo	Name of the posts	Number of posts	Classification	Level in the Pay Matrix
1	Deputy Accountant General/ Deputy Director (Non-IA&AS)	172	General Central Service, Group ‘A’ Gazetted (Non-IA&AS, Non-Ministerial)	Level-11
2	Sr. Deputy Accountant General/ Director (Non-IA&AS)	54	General Central Service, Group ‘A’ Gazetted (Non-IA&AS, Non-Ministerial)	Level-12
3	Sr. Deputy Accountant General (NFSG)/ Director (NFSG) (Non-IA&AS)	18	General Central Service, Group ‘A’ Gazetted (Non-IA&AS, Non-Ministerial)	Level-13
	Total	244		

3. Based on recommendations of the Committee, it has also been decided to initiate process of operationalization of 99 posts initially (in the first phase) as Deputy Accountant General /Deputy Director at Pay Matrix Level-11 with immediate effect, with following eligibility criteria and other terms and conditions:

- (i) The method of recruitment will be by ‘Promotion’ only.
- (ii) A Combined Eligibility List 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 (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.
- (iii) The names of eligible SAOs shall, for the purpose of Combined Eligibility List, be arranged in the order of date of their appointment as Section Officer (AAO w.e.f 01.01.2006) without, however, affecting the inter-se-seniority as SAO in a particular cadre.

- (iv) The other terms and conditions of preparation of Combined Eligibility List, shall be similar to those of Combined Eligibility List prepared for promotion of SAOs to Junior Time Scale (JTS) of IA&AS.
- (v) There shall be constituted a Departmental Promotion Committee comprising of Deputy Comptroller and Auditor General (HR), who will preside over the committee as Chairman, and two other officers from the Indian Audit & Accounts Service not below the rank of Additional Deputy Comptroller and Auditor General, to be nominated by the Comptroller and Auditor General of India.
- (vi) On promotion, the officers will have to successfully complete a mandatory training of two weeks, as prescribed by the Capacity Building wing of Headquarters Office.
- (vii) On promotion, the officers shall be liable to be posted to any field office of the Department, in any part of India.
- (viii) On promotion, the officers shall not be eligible for consideration for promotion to JTS of IA&AS. An undertaking to this effect has to be submitted before accepting the promotion to Group Officer (Non-IA&AS) cadre.
- (ix) Other terms and conditions related to promotion shall be as per the MoF/DoPT norms.
4. Capacity Building wing of this office will circulate training plan/module separately.
5. The receipt of this circular may be acknowledged.

Yours sincerely,



(Swati Pandey)

Principal Director
(Personnel, SMU & Coordination)

No. 377 -GE.I/35-2025

Dated: 03.03.2026

Copy for information and necessary action to:

1. All DAIs/ADAs
2. PD & Secretary to C&AG of India.
3. All DGs/PDs at Hqrs. Office.
4. The Director General (Staff).
5. The Principal Director (Capacity Building).
6. The Director (Personnel) / AC (N-I)
7. Sr AOs PD (P)/GE-I/SSR/FMD/

THE DEPARTMENTALISATION OF UNION ACCOUNTS
(TRANSFER OF PERSONNEL) ACT, 1976

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
2. Transfer of officers and employees of the Indian Audit and Accounts Department.
3. Repeal and saving.

THE DEPARTMENTALISATION OF UNION ACCOUNTS
(TRANSFER OF PERSONNEL) ACT, 1976

ACT NO. 59 OF 1976

[8th April, 1976.]

An Act to provide for the transfer of officers serving in the Indian Audit and Accounts Department to any Ministry, Department or office of the Central Government for facilitating the efficient discharge by such Ministry, Department or office of the responsibility in connection with compiling the accounts thereof.

BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Departmentalisation of Union Accounts (Transfer of Personnel) Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of March, 1976.

2. Transfer of officers and employees of the Indian Audit and Accounts Department.—(1) Where the President has by order under the first proviso to sub-section (1) of section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (56 of 1971), provided for relieving, with effect from any date (hereinafter referred to as the prescribed date), the Comptroller and Auditor-General from the responsibility for compiling any accounts of the Union or of any services or departments of the Union as may be specified in such order, then, subject to the provisions of this Act, it shall be lawful for the Central Government, on the advice of a Committee established under sub-section (2), to transfer, by order and with effect from such date or dates (which may be either retrospective to any date not earlier than the prescribed date or prospective) as may be specified in the order, to any Ministry or Department of the Central Government or any of its attached or subordinate offices, any of the officers or employees serving in the Indian Audit and Accounts Department, for the purpose of facilitating the efficient discharge by such Ministry, Department or office of the responsibility of compiling such accounts:

Provided that no order under this sub-section shall be made in relation to any such officer or employee serving in the Indian Audit and Accounts Department who has, in respect of the proposal made on the advice of the Committee to transfer such officer or employee under this sub-section, intimated, within such time as may be specified in this behalf his unwillingness to be so transferred, unless the Central Government is of opinion that it is necessary in the public interest to transfer such officer or employee as aforesaid:

Provided further that nothing in this sub-section shall affect the right of any such officer or employee to resign or retire from service in accordance with the rules applicable to him in the Indian Audit and Accounts Department.

(2) The Central Government may, by order, establish one or more Advisory Committees consisting of such number of members as it thinks fit for the purpose of assisting it in regard to the transfer of officers and employees under sub-section (1).

(3) An officer or other employee transferred to any Ministry, Department or office of the Central Government by an order made under sub-section (1) shall, on and from the date of transfer, cease to be an officer or employee in the Indian Audit and Accounts Department and shall, subject to the provisions of sub-section (4) and of any law or rules made under Chapter I of Part XIV of the Constitution, hold office in such Ministry, Department or office with such designation as the Central Government may specify.

(4) Every officer or employee transferred under sub-section (1) shall be entitled to be appointed to a post carrying a scale of pay not less favourable than that of the post which he held immediately before the date of such transfer and in the same capacity (whether substantive or officiating) in which he held the post last mentioned:

Provided that if immediately before the date of such transfer any such officer or employee is officiating in a higher post in the Indian Audit and Accounts Department either in a leave vacancy or in any other vacancy of a specified duration, his pay, on transfer, shall be protected for the unexpired period of such vacancy.

3. Repeal and saving.—(1) The Departmentalisation of Union Accounts (Transfer of Personnel) Ordinance, 1976 (2 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

F.No.6/82/E.II(B)/91
 Ministry of Finance & Company Affairs
 Department of Expenditure
 (E.II-B Branch)

New Delhi, the 28th February, 2003.

OFFICE MEMORANDUM

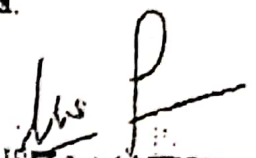
Subject: Pay scales for the staff belonging to the Organized Accounts Departments.

The undersigned is directed to say that the Government had approved grant of higher scales for the Accounts staff of Railways on notional basis w.e.f. 1.1.1996 with actual payments being made prospectively. Keeping in view the fact that pay scales of corresponding categories in various organized Accounts cadres have traditionally been on par, it has been decided that the dispensation approved in case of the Accounts staff of Railways may be extended to the corresponding categories in all the organized Accounts cadres.

2. Pay scales of the following posts and their equivalent posts in the organized Accounts cadres existing in various ministries/departments of the Government of India may accordingly be upgraded on notional basis w.e.f. 1.1.1996 with actual payments being made from 19.2.2003 - the date on which this decision was approved by the Government - as under :-

Designation	Pay scale prior to 1.1.96 (Rs.)	Existing pay scale (Rs.)	Pay scale to be extended notionaly w.e.f. 1.1.1996 with actual payments being made prospectively. (Rs.)
Auditor/ Accountant.	1200-30- 1500-40- 2040	4000-100- 6000	4500-125-7000
Sr. Auditor/ Sr. Accountant	1400-40- 1600-50- 2300-60- 2600	5000-150- 8000	5500-175-9000
Section Officer	1640-60- 2600-75- 2900	5500-175- 9000	6500-200-10500
Asstt. Audit Officer/Asstt. Accounts Officer	2000-60- 2300-75- 3200	6500-200- 10500	7450-225-11500

3. In-so-far as persons serving in the Indian Audit and Accounts Department & concerned, these orders issue after consultation with the C&AG of India.


(USHA LATHUR)
Joint Secretary to the Government of India

To:

1. Secretary, Department of Posts.
2. Member (Finance), Telecom Commission, Ministry of Communications.
3. Financial Commissioner, Ministry of Railways.
4. Deputy Comptroller & Auditor General of India.
5. Controller General of Defence Acco. etc.
6. Controller General of Accounts.

Government of India,
Ministry of Finance & Company Affairs,
Department of Expenditure,
Controller General of Accounts,
(NGE Section)

267/3017

New Delhi, 4th, March, 2003.OFFICE MEMORANDUM.

Sub.- Pay scales for the staff belonging to the Organised Accounts Departments.

The undersigned is directed to forward herewith a copy of Ministry of Finance & Company Affairs, Department of Expenditure's Office Memorandum No. 6/82/E. III (B)/91 dated 28th February, 2003 regarding grant of higher pay scales to the Accountants, Sr. Accountants, Junior Accounts Officers and Assistant Accounts Officers for information and necessary action at your end.

The post of Junior Accounts Officer in Central Civil Accounts Service is equivalent to Section Officer and therefore, the pay scale mentioned at serial number 3 is applicable to Junior Accounts Officers in Central Civil Accounts Service.

Encl.- As above.

(S. N. 2003)

Controller General of Accounts.

To.

- (i) All Pr. CCAs/CCAs/Dy.CAs.
All Ministries/Departments.
New Delhi.
- (ii) Director, INGAF, New Delhi.
- (iii) Jr. CGA. (Admn.) CGA Office (HQ)



सत्यमेव जयते

No. 417-6 PC/GE-1/22-2009
भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय
10, बहादुरशाह जफर मार्ग,
नई दिल्ली - 110 002
OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL
OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
New Delhi - 110 002
दिनांक / DATE 27 May 2009

To

All Head of Offices.
(As per mailing list)
Principal Director (Commercial)-Local
Director (P)-Local

Subject:- Re-designation of the merged cadre of Section Officer and Assistant Accounts / Audit Officer and classification thereof.

Sir / Madam,

Ministry of Finance had vide Notification under GSR 622(E) dated 29.08.2008 upgraded the pre-revised pay scales of Section Officer and Assistant Audit Officer / Assistant Accounts Officer and placed them in a common Pay Band (PB-2 Rs. 9300-34800) with Grade Pay of Rs. 4800/- merging of the posts of Section Officer and Assistant Accounts / Audit Officer.

2. Consequently, it has been decided that the merged cadre of Section Officer and Assistant Accounts / Audit Officer will be re-designated as Assistant Accounts Officer / Assistant Audit Officer and will be classified as Group 'B' Gazetted. Till such time the new RRs are framed, the promotions to the new cadre of AAO would be made in terms of existing RRs of SO cadre

3. This will take effect from the date of issue of this letter.

(Saurabh Narain)

Asstt. Comptroller and Auditor General (N)

दु० भा० / Phone : 23231440, 23231761
टैलेक्स / Telex : 031-65981, 031-65847

तार / Telegram : ARGEL NEW DELHI
फैक्स / Fax : 91-11-23235446, 91-11-23234014

28/05 2009 12:18 FAX

A 12

No. A-60015/1/2008/MF.CGA(A)/NGE/Pay Comm/ 29.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
LOK NAYAK BHAWAN, KHAN MARKET

S/S P-30

New Delhi dated: 2nd June, 2009

OFFICE MEMORANDUM

Subject: **Re-designation of the merged cadre of Junior Accounts Officer and Assistant Accounts Officer and classification thereof**

Ministry of Finance vide Notification under GSR 622 (E) dated 29.08.2008 had upgraded the pre-revised pay scales of Junior Accounts Officer and Assistant Accounts Officer and placed them in a common Pay Band (PB-2 Rs. 9300-34800) with Grade Pay of Rs. 4800/- merging the posts of Jr. Accounts Officer and Asstt. Accounts Officer.

2. Consequently, it has been decided that the merged cadre of Junior Accounts Officer and Assistant Accounts Officer will be re-designated as Assistant Accounts Officer and classified as Group 'B' Gazetted. Till such time, the new Recruitment Rules are framed, the promotions to the new cadre of AAO would be made in terms of existing RRs of JAO cadre.

3. This will take effect from the date of issue of this O.M.

Vijender
Munshi

Suhsila Ahuja

(SUHSILA AHUJA)
Senior Accounts Officer

To
All Pr. CCAs/CCAs/CAs
Ministry concerned

Ministry of Finance
Department of Expenditure
Admin.1

Subject: Classification of post of Senior Accounts Officer in Central Civil Accounts Service (CCAS) as Group 'A' - reg

Reference: FR and Notes on pages no. 25-28/n-ante

O/o CGA had earlier submitted a proposal on the above mentioned subject seeking concurrence of this Department for classifying the post of Senior Accounts Officer of Central Civil Accounts Service (CCAS) as Group 'A' w.e.f. 01.01.2006. The proposal was last examined vide notes on pages no. 25 26/n and O/o CGA was requested to submit a comprehensive self contained proposal after examining the observations made in this Department.

2. The brief facts of the case are summarized in the following paragraphs:

2.1 The post of Senior Accounts Officer in Central Civil Accounts Service under the cadre control of O/o CGA is a Group 'B' post. The 6th CPC awarded the pay scale of PB-3 with Grade Pay Rs. 5400/- to the post of Sr. A.O. in CCAS.

2.2 Consequent upon implementation of 6th CPC pay scales, DoP&T issued Notification dated 09.04.2009 for classification of posts based on revised pay scales. As per this Notification, the posts carrying pay scales in Pay Band-3 with Grade Pay Rs. 5400/- and above pay levels are classified as Group 'A' posts.

2.3 All India Association of Pay and Accounts Officers (Civil) and Shri. Hem Chand. Sr.AO filed a case (O.A. No. 2988 of 2011) in the Central Administrative Tribunal, Principal Bench, New Delhi for grant of Group 'A' status to Sr. A.O w.e.f. 01-01-2006 as per DoP&T Notification dated 09.04.2009. The Hon'ble Central Administrative Tribunal, Principal Bench, New Delhi had thereon passed an **Order dated 22.10.2013** as follows. *"In the circumstances, OA is disposed of with the directions to the respondents to take a view regarding classification of the post held by the applicants in terms of judgement dated 17.09.2013 passed by the Hon'ble High Court in Writ Petition (Civil) No. 2698/2013 in the matter of All India Audit and Accounts Officer Association and Ors. Vs. Union of India and others (ibid) and pass a speaking order within three months from the date of receipt of certified copy of the order."*

2.4 Prior to this, a court case had already been filed in the High Court of Delhi by the staff association of IA&AD for classifying the post of Sr. AO in IA&AD as Group 'A' w.e.f. 01-01-2006. The Hon'ble High Court in this case [Writ Petition (Civil) No. 2698/2013] had passed order dated 17-09-2013 read as *"the impugned order of the CAT dated 10.12.2012, as also the office Memoranda of the Central Government dated 11.04.2011, 17.05.2011 and 07.07.2011, which deny the petitioners classification as Group A officers along with the attendant benefits, are liable to be set aside as unreasonable and arbitrary given the clear textual mandate of the relevant rules. Thus, the classification of Senior Audit and Senior Accounts Officer are Group 'A' officers is mandated under the applicable rules. A direction in terms of the claim made by the petitioners is given; effect shall be given by the respondents, to these directions within six weeks. The writ petition is allowed in these terms, without any order as to costs".* **Briefly, it is stated that the High Court of Delhi has directed to classify the post of Sr. AO in IA&AD as Group 'A' post.**

Contd. on next page

P. 55-62/c

of AS-55/c

Contd. from pre page

2.5 In view of the judgment dated 17.09.2013 passed by the High Court of Delhi in the case of Sr. AOs of IA&AD, the CAT passed an Order dated 22.10.2013 in the case of Sr. AOs of CCAS with the direction to the Government to take a view regarding classification of the post of Sr. AO of CCAS in terms of the above said judgment dated 17.09.2013 in IA&AD case and to pass a speaking order within three months.

2.6 However, in the meantime, an SLP was filed by IA&AD in the Supreme Court against the judgment dated 17.09.2013 passed by High Court of Delhi in the IA&AD case. Therefore, the judgment dated 17.09.2013 of High Court of Delhi was stayed. On completion of hearing of the case, the Supreme Court dismissed the SLP vide Order dated 21.08.2018. Therefore, the judgment dated 17.09.2013 of High Court of Delhi has to be implemented in the case of IA&AD. The staff association of IA&AD had filed a Contempt Petition in the High Court of Delhi for compliance of their judgment dated 17.09.2013. In compliance of judgment dated 17.09.2013, Department of Expenditure [EG Branch] has issued an O.M. dated 16.05.2019, with the approval of Hon'ble Finance Minister, classifying the posts of Sr. Accounts Officer and Sr. Audit Officer in IA&AD as Group 'A' posts without any change in the pay level. **Thus, the posts of Sr. Accounts Officer and Sr. Audit Officer in Indian Audit & Accounts Department have been accorded Group 'A' status in terms of Court order.**

\$ P. 65/c

2 P 91/c

2.7 Consequent upon the dismissal of SLP, O/o CGA had submitted a proposal seeking concurrence of this Department for granting Group 'A' status w.e.f. 01.01.2006 to the post of Sr. Accounts Officer in CCAS also in similar line with IA&AD, following the directions given by CAT Principal Bench in their Order dated 22.10.2013 in the case of Sr. AOs of CCAS [O.A. No. 2988 of 2011].

2.8 In the meanwhile, All India Association of Pay & Accounts Officers (Civil) filed an M.A. No. 4892 of 2018 in O.A. No. 2988 of 2011 seeking relief to direct the respondents to execute the Order dated 22.10.2013 in O.A. No. 2988 of 2011 in terms of the judgment dated 17.09.2013 in W.P. (C) No. 2698/2013. The last hearing of the said M.A. was held on 05.07.2019, wherein the Tribunal has directed that in case the CAT Order dated 22.10.2013 is not executed by the next date of hearing i.e. 04.10.2019, the CGA has been directed to be present in the Court for explaining the reasons for delay. **Now, the case has been listed for next hearing on 04.10.2019.**

3. In this regard, it is submitted that the proposal of O/o CGA for grant of Group 'A' status to the post of Sr. A.O. was earlier examined and comments of O/o CGA were sought with regard to observations made in this Department. The observations of this Department and the comments furnished by O/o CGA are submitted in the following paragraphs:

4 P. 22.20/c

Observation No. 1: As regards the impact of granting Group 'A' status to the post of Sr. A.O. on ICAS, O/o CGA has stated that there need not be any induction of Sr. A.O.s into ICAS. At present, 33.33% posts of JTS are filled up by induction of Sr. A.O.s into ICAS. The proposal for revision of ICAS rules is currently in the stage of consultation with DoP&T. In the said proposal, it has been proposed that 50% of posts in JTS be filled up by induction of Sr. AOs and 50% by direct recruitment. In the event of doing away with the method of induction of Sr. AOs into ICAS, O/o CGA has not commented on what will be the alternative method to fill up 50% posts in JTS level of ICAS. If there is no induction of Group 'B' officers into ICAS and consequently in case the recruitment to all the posts in JTS level (i.e. 100%) are to be made through direct recruitment basis, then what will be its impact on ICAS. This needs to be examined in the light of the guidelines given in the Monograph on Cadre Review of Group 'A' services issued by DoP&T.

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Comments of O/o CGA:

(i) The posts in JTS of ICAS will be filled up 100% by Direct Recruitment. At present, 33.33% of posts of JTS are filled by promotion of Sr. AOs. The policy will require to be reviewed/re-examined in consultation with UPSC and DoPT for filling up these posts through Direct Recruitment separately.

(ii) As far as induction of Group 'B' officers into ICAS is concerned, they may be considered directly for senior level of the service in terms of Para 12 of the Monograph on Cadre Review issued by DoPT.

(iii) Vacancies for Direct Recruitment of ICAS on the basis of CSE 2019 have already been intimated to DoPT/UPSC. Vacancies for DR on 100% basis will be intimated to UPSC/DoPT from the year 2020 for which recruitment will be made from the year 2021 and onwards only. The candidates allocated to ICAS on the basis of CSE 2020 will complete four years service including probation in 2024 and becomes eligible for their first promotion in STS. They will be eligible for next promotion in JAG in the year 2029 i.e. almost 10 years after 2019. In that scenario, there will be sufficient eligible officers for promotion to the grades of SAG, HAG, HAG+ levels. In case the recruitment at JTS level is 100% through direct recruitment, then no effect is expected on ICAS because only 13 posts are not being filled up through promotion of Sr. AOs. These 13 posts will also be filled by DR through UPSC.

(iv) It has been noticed that during 2003 to 2009 against the requisition of 26 officers on DR basis, only 12 remained in the service. Due to this, many posts at STS and JAG level are lying vacant. The 100% Direct Recruitment will not pose any problem on promotional avenues of ICAS at least in next 10 years and if any problem occurs, it will be sorted out in subsequent cadre reviews.

(v) Recruitment Rules of ICAS is under consideration with the Department and necessary amendment can be made before submission to DoE/DoP&T for approval.

Observation No. 2: It is stated that granting Group 'A' status would also involve other aspects such as designating appointing and disciplinary Authorities, method of appointment, eligibility criteria, necessity to consult with UPSC, prescribing probation period, reporting hierarchy, status of ACA vis-à-vis Sr. A.O., etc. O/o CGA has not commented on these aspects. O/o CGA may examine these aspects as well taking into account of relevant Government instructions and also in the cadre management point of view.

Comments of O/o CGA: Once the posts of Sr. AOs are classified as Group 'A', requisite amendments in RRs containing all aspects will be made and submitted to DoE/DoP&T for approval along with reporting hierarchy, etc.

Observation No. 3: O/o CGA has also submitted in their response that the All India Association of Pay & Accounts Officers has also filed a petition in CAT, Delhi in this regard. No further details about the case filed in the CAT is available in the Note dated 31.01.2019 of O/o CGA.

Comments of O/o CGA: As detailed above, initially the All India Association of Pay & Accounts Officers (Civil) had filed an O.A. No. 2988 of 2011 in CAT, Delhi seeking relief to give them benefit of 6th Pay Commission read with DoP&T O.M. dated 09.04.2009 and O.M. dated 17.04.2009 in letter and spirit by declaring and classifying the post of Sr. Accounts Officer as Group 'A' w.e.f. 01.01.2006. The OA was disposed of by the CAT vide Order dated 22.10.2013.

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Now after dismissal of the SLP in Supreme Court, the Association has filed an M.A. No. 4892/2018. The matter came for hearing on 01.04.2019 and the Hon'ble Tribunal, after hearing the counsels for both the parties, granted six weeks time to report execution of the Hon'ble Tribunal's Order and adjourned the matter for hearing on 05.07.2019.

4. In view of their above comments, O/o CGA has requested to consider the above facts and accord concurrence for classifying Sr. Accounts Officer of CCAS cadre as Group 'A' service w.e.f. 01.01.2006 in view of DoP&T's Order dated 09.08.2018 and dismissal of SLP in Hon'ble Supreme Court of India.

5. The comments furnished by O/o CGA have been examined and it is observed that the suggestions of O/o CGA to make 100% direct recruitment at JTS level and induction of Sr. A.O.s at STS level of ICAS are not agreeable. As per the last cadre review of ICAS, the sanctioned strength at JTS and STS levels is 10 and 45 respectively, which together forms almost 50% of total duty posts excluding the reserve posts in the total cadre strength of ICAS. In case 100% direct recruitment is resorted to at JTS level, there will be more number of DR officers at JTS level for fewer posts in the higher grades. This will create acute stagnation at higher levels particularly at the levels of JAG and SAG. Besides this, O/o CGA's idea of inducting Sr. AOs at STS level will further affect the promotional avenues of direct recruit officers. Moreover, the attributes of organised Group 'A' services prescribed in DoP&T's O.M. dated 20.11.2009 states that, "All the vacancies above JTS and upto SAG level are filled up by promotion from the next lower grade". Induction directly at STS level will violate this attribute of organised Group 'A' service. Therefore, **O/o CGA's proposed suggestions to make 100% direct recruitment at JTS level and induction of Sr. A.O.s at STS level of ICAS may not be agreed to.**

6. As stated earlier in para 2.6, Department of Expenditure [EG Branch] has issued an O.M. dated 16.05.2019, with the approval of Hon'ble Finance Minister, in compliance of judgment dated 17.09.2013, for classifying the posts of Sr. Accounts Officer and Sr. Audit Officer in IA&AD as Group 'A' posts without any change in the pay level. The post of Sr. Accounts Officer in CCAS is also placed in a similar situation. Further, the CAT vide Order dated 22.10.2013 has directed to take a view regarding classification of the post of Sr. A.O. in CCAS in terms of judgment dated 17.09.2013 passed for the IA&AD. Therefore, it is proposed that the following view may be taken in pursuance of the directions of CAT given in Order dated 22.10.2013:

"In similar line with the course of action taken by Department of Expenditure [EG Branch] to implement the judgment dated 17.09.2013 in the case of IA&AD, the post of Sr. Accounts Officer in CCAS also may be classified as a Group 'A' post without any change in pay level w.e.f. 09.04.2009, the date of effect of DoP&T's Notification dated 09.04.2009."

7. However, the induction of Sr. AOs at JTS level of ICAS may be continued even in the case of classification of the post of Sr. AOs as Group 'A'. The role and status of ACA and Sr. AO may be clearly defined to maintain distinction between the two posts. It is understood that in general, ACAs are given charge of Principal Accounts Office in the headquarters or Zonal Accounts Office, which handles the personnel administration as well, whereas Sr. AOs are given the charge of Pay & Accounts Office, the basic functional unit of an accounting organization. Such a distinction may be maintained to demarcate the role and functions of the two posts viz. ACA and Sr. A.O.

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8 In view of the position stated in the preceding paragraphs, kind approval of Hon'ble Finance Minister may be solicited to the following:

- (i) To classify the post of Senior Accounts Officer in Central Civil Accounts Service as Group 'A' post w.e.f. 09.04.2009 without any change in pay level;
- (ii) All settled cases (such as promotions to the post of Senior Accounts Officer, induction into ICAS, disciplinary cases, etc.) will not be re-opened. The attendant benefits [such as consultation with UPSC for promotion, change in disciplinary authority, contribution to Central Govt. Employees Insurance Scheme (CGEIS), etc.] will be effective from the date of issue of Order for classifying the post of Sr. A.O. as Group 'A'.

(iii). Para 5 and 7 on page 33/ante.

Submitted for the approval of Hon'ble FM along with draft I.D. Note to O/o CGA



32185A
 03/10/19
 R. Mathias Sr.
 1.10.19

Pr
 1/10/19

~~DM (Adm)~~
 1/10/19
 AS (Perf.)

In the case of SROs of the Indian Audit & Accounts Department, Supreme Court had dismissed the SLP filed by the Govt and Delhi High Court judgement dated 17.09.2013 was to be implemented. With approval of FM, the same was implemented in the IAAO. Present proposal is for SROs of the Central Civil Accounts Service, a sister cadre. Having implemented the order in an earlier case, we may not have any grounds to deny the same in this case. Proposal at Para 8 may kindly be considered and approved.

Submitted
 03/10/19

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OFFICE OF THE
 FINANCE MINISTER
 - 7 OCT 2019
 321854

MOS (Fin)

5/10/19

103/10/19

Sr. Mathias

FM
 24/10

As
 25/10/19
 24/10/19

USCA

AS (Inv) sum
 29/10/19

- 35/N -
Ministry of Finance
Department of Expenditure
Admin. I

Subject: Classification of post of Senior Accounts Officer in Central Civil Accounts Service (CCAS) as Group 'A' - reg

Reference:

- (i) O/o CGA's I.D. Note No. 32014/1/2009/MFCCA/Gr.B/106 dated 18.06.2019
- (ii) O/o CGA's I.D. Note No. 32014/1/2009/MFCCA/Gr.B/139 dated 19.07.2019
- (iii) O/o CGA's I.D. Note No. 32014/1/2009/MFCCA/Gr.B/234 dated 05.09.2019

O/o CGA may refer to their I.D. Notes mentioned above in connection with their proposal mentioned in the subject.

2. The CAT Principal Bench, New Delhi vide their Order dated 22.10.2013 has directed to take a view regarding classification of the post of Sr. A.O. in CCAS in terms of judgment dated 17.09.2013 passed for the IA&AD. In pursuance of the above said directions in CAT Order dated 22.10.2013, this Department has taken the following view:

"In similar line with the course of action taken by Department of Expenditure [EG Branch] to implement the judgment dated 17.09.2013 in the case of IA&AD, the post of Sr. Accounts Officer in CCAS also may be classified as a Group 'A' post without any change in pay level w.e.f. 09.04.2009, the date of effect of DoP&T's Notification dated 09.04.2009."

3. Accordingly, the proposal of O/o CGA for classifying the post of Senior Accounts Officer in Central Civil Accounts Service as a Group 'A' post has been considered in this Department and it is conveyed that the Hon'ble Finance Minister has accorded approval to the following decisions:

- (i) To classify the post of Senior Accounts Officer in Central Civil Accounts Service as Group 'A' post w.e.f. 09.04.2009 without any change in pay level.
- (ii) All settled cases (such as promotions to the post of Senior Accounts Officer, induction into ICAS, disciplinary cases, etc.) will not be re-opened. The attendant benefits [such as consultation with UPSC for promotion, change in disciplinary authority, contribution to Central Govt. Employees Insurance Scheme (CGEIS), etc.] will be effective from the date of issue of Order for classifying the post of Sr. A.O. as Group 'A'.

4. In addition to the above, the following decisions have also been approved.

- (i) O/o CGA's proposed suggestions to make 100% direct recruitment at JTS level and induction of Sr. A.O.s at STS level of ICAS have not been agreed to.
- (ii) The induction of Sr. AOs at JTS level of ICAS will be continued even in the case of classification of the post of Sr. AOs as Group 'A'. The role and status of ACA and Sr. AO may be clearly defined to maintain distinction between the two posts. It is understood that in general, ACAs are given charge of Principal Accounts Office in the headquarters or Zonal Accounts Office, which handles the personnel administration as well, whereas Sr. AOs are given the charge of Pay & Accounts Office, the basic functional unit of an accounting organization. Such a distinction may be maintained to demarcate the role and functions of the two posts viz. ACA and Sr. A.O.

5. O/o CGA is requested to issue necessary Order to implement the above said decision.

6. This issues with the approval of Hon'ble Finance Minister.


(P. Angada)

Under Secretary to the Govt. of India
Tel: 2309 5695

O/o CGA [Smt. Suman Bala, Jt. CGA (WR)], Mahalckha Nyantrak Bhawan,
Mof. Dol. I.D. Note No. A-1208-17/2017-Ad.I dated 25.10.2019



28/10/19

A-32014/1/2009/Misc/MFCGA(A)/Gr.3/343

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts

Mahalekha Nyantrak Bhawan,
'E' Block, GPOA Complex, INA,
New Delhi.

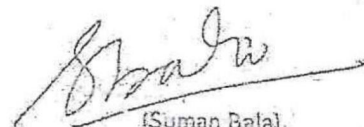
Dated: 31-10-2019.

OFFICE MEMORANDUM

Subject: Classification of post of Senior Accounts Officer in Central Civil Accounts Service - reg.

In pursuance of Ministry of Finance, Department of Expenditure I.D. Note No. A-12034/7/2017-Ad.I dated 25-10-2019 issued with the approval of Hon'ble Finance Minister, the post of Senior Accounts Officer in Central Civil Accounts Service is classified as Group 'A' post w.e.f. 9-4-2009 without any change in Pay Level.

2. All settled cases (such as promotions to the post of Senior Accounts Officer, induction into JCAS, disciplinary cases, etc.) will not be re-opened. The attendant benefits such as consultation with UPSC for promotion, change in disciplinary authority, contribution to CGEGIS etc. will be effective from the date of issue of order for classifying the post of Senior Accounts Officer as Group 'A'.



(Suman Bala)
Joint Controller General of Accounts

To

1. All Pr. CCAs/CCAs/CAs.
2. Jt. CGA(Admn), O/o CGA.
3. Director (INGAF), CC(P), CPAO.
4. ADG, Pruser Bharati.
5. Under Secretary(AD-I), M/o Finance, D/o Expenditure.
6. Sr.AO, Group 'A', O/o CGA.
7. AAO(Legal Cell), O/o CGA.
8. Sr.AO(ITD) with the request to upload the OM on website.

Ministry of Finance
Department of Expenditure
E.III.B Branch

Subject: Merger of grades of Pay Accounts Officer (Level-9) and Sr. Accounts Officer (Level-10) in O/o CGA- reg.

FR is a DO Letter dated 20.04.2023 received from Controller General of Accounts addressed to Special Secretary(Pers.) with a copy to FS & Secretary(Expenditure) requesting inter-alia to consider the proposal for merger of the grades of PAO and Sr. AO favorably. It has been stated that recently, OA 3694 of 2022 has been filed by the Association of All India Civil Accounts Officers (Sr.AO & PAO) before Hon'ble CAT, Delhi for convening the DPC for promotion of PAOs to Sr.AO based upon existing RRs; the Hon'ble CAT, Delhi has asked to indicate timeline for finalization of RRs of Sr. AO vide their order dated 17.03.2023. As DoPT, the nodal authority on the issue has already suggested for merger of the grades of PAO & Sr. AO, it has been requested that the RRs may be processed accordingly. The next date of hearing in the case is 25.04.2023. *[Labl appro ready]*

2. In this connection, it is submitted that there has been traditional/historical pay parity amongst the five constituents of organized accounts cadre viz. C&AG, CGA, CGDA, Railways and Posts & Telecommunications.

3. The post of Accounts Officer (Level-9) and the post of Senior Accounts Officer (Level-10) have already been merged for employees working in IA&AD (C&AG) and the post of Senior Accounts Officer earlier classified as Group B has been classified as Group A on 16.5.2019 with the approval of this Department.

4. FS & Secretary (Expenditure) has recorded the following on FR :

"I discussed this with CGA & AS(PFC) today. Taking all questions into account, I feel it is better to agree, given the precedent in IA&AD, notwithstanding the Constitutional status etc. AS (PFC) may please put up the file immediately so that stand can be communicated to the Court avoiding any adverse orders."

5. In view of the historical parity of pay scales in organized accounts service cadres, the proposal of CGA for upgradation of the posts of Pay & Accounts Officer/Accounts Officer from the existing Level-9 to the Level-10 and its subsequent merger with the existing post of Senior Accounts Officer which is already in Level-10, on the analogy of the similar dispensation already notified by the Office of C&AG in November, 2019, based on approval of this Department accorded on 16.05.2019, may be agreed to.

6. Approval of Hon'ble Finance Minister may be solicited to the proposal contained in para 5 above.

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AS (PFC) - L.O. Above note

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2. Since the proposal involves change in the status of Group A officers, approval of Finance Minister is solicited.

FS & Secretary (Exp)

21.4.23
T. V. Somanathan
Finance Secretary

Shah
Adjournment was obtained today. I am hold. PI communicate to CGA urgently

SANJAY PRASAD
Additional Secretary

FS
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ES

SS (top)

26/04

AS (E.III.B) S (E.III.B)

of Notes on pre-page.

As approved, a draft OM has been prepared and placed below for approval pl.

Cuthra
26/4/23

~~U.S. (E III - B)~~

Aks
26/4/23

~~Dir. (E III - B)~~

TJL
26/4

~~45 (E. IV - B)~~

Aks
26/04/23

S.O. (E III - B)

**F.No.15(4)/E.III(B)/2021
Government of India
Ministry of Finance
Department of Expenditure**

New Delhi, dated the 26th April, 2023**OFFICE MEMORANDUM**

Subject : Proposal of merger of grades of Pay & Accounts Officer (Level-9) and Senior Accounts Officer (Level-10) in the Office of Controller General of Accounts - reg.

The undersigned is directed to refer to the DO Letter dated 20.04.2023 of the Controller General of Accounts in connection with the above mentioned subject, addressed to the Special Secretary (Pers.), with a copy thereof to Finance Secretary & Secretary (Expenditure) and to convey approval of the Competent Authority to the subject proposal.

2. Further necessary action in the matter may please be taken accordingly.

**(Amrish Kumar Sharma)
Under Secretary to the Govt. of India
Ph. 23095724**

To

✓ **Sh. Shyam S. Dubey,
Controller General of Accounts,
Mahalekha Niyantarak Bhawan,
4th floor, Block-E,
GPO Complex, INA,
New Delhi-110023.**

Copy to : Director (Admn.), Department of Expenditure, North Block, New Delhi.