



**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)**  
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No. AICAOA/NEC/2026-27/11

Date: 01.06.2026

To,

**The Controller General of Accounts**  
Mahalekha Niyantarak Bhawan,  
E-Block, GPO Complex, INA,  
New Delhi-110023.

**Sub: Comments of the AICAOA on proposed amendment in Recruitment Rules of Senior Accounts Officers (L-10) - Reg.**

Respected Madam,

Kindly refer to your office memorandum No. E-20569 /A-65/5/2026-Group B-CGA/745 dated 06.05.2026 seeking comments of the All India Civil Accounts (Sr. Accounts Officers and Pay & Accounts Officers) Association-AICAOA on the proposed amendment to be carried out in the Recruitment Rules (RRs) of Senior Accounts Officers (L-10).

The proposed amendment seeks to introduce an element of Limited Departmental Competitive Examination (LDCE) in the Recruitment Rules of Sr. AO as modified vide C.S. (R&E) No. G.S.R. 557(E) dated 18th August, 2025.

The matter was discussed extensively among the members and NEC of the AICAOA. After detailed deliberations, the observations/submissions of the AICAOA are as under:

**Background :**

At present, the post of Senior Accounts Officer (Sr. AO) is filled through promotion from Assistant Accounts Officers (AAOs) after rendering seven years of qualifying service. The AAOs themselves are appointed after qualifying a Limited Departmental Competitive Examination (LDCE) from amongst Sr. Accountants after completion of prescribed service requirements.

Thus, officers entering AAO grade have already undergone a merit-based competitive selection process and subsequently gain experience in the cadre before becoming eligible for further promotion.

Further, Sr. AOs presently have either no or extremely limited promotional avenues and continue in the same pay scale for prolonged periods, resulting in significant stagnation and adversely affecting morale.

**Preliminary Submission :**

As per the broader intent underlying DoPT guidelines, LDCE mechanisms are introduced to attract meritorious officers and bring greater efficiency into administration by identifying capable personnel at an early stage and utilizing their services effectively over a meaningful period before progression to higher responsibilities.

In general, LDCE-based progression is prescribed after completion of substantial qualifying service requirements so that experience and demonstrated competence complement merit-based selection. For instance, comparable examinations conducted by UPSC for progression in various services prescribe defined qualifying service and APAR requirements before eligibility.

The objective of LDCE is therefore not merely accelerated movement but balanced identification of talent supported by practical exposure and institutional experience.

**Final Submission :**

In view of the above, the AICAOA respectfully submits the following:

(i) The qualifying service prescribed for promotion from AAO to Sr. AO is seven years. Conducting an LDCE after only four years of service appears inconsistent with the broader principles and intent underlying DoPT guidelines regarding competitive examinations and qualifying service requirements.

(ii) The AICAOA is unable to appreciate the basis for reducing the eligibility service from seven years to four years for promotion through LDCE. Such a significant relaxation effectively permits officers with substantially lesser experience to supersede a large number of seniors without any corresponding justification placed on record. Before introducing such a departure from the existing framework, the Department may clearly establish the necessity, objective and expected benefits of the proposed relaxation, failing which the proposal may be perceived as lacking a sound cadre-management rationale.

(iii) AAOs themselves enter the cadre after already qualifying a competitive LDCE. Requiring such officers to again appear in another LDCE without acquiring sufficient practical experience defeats the intended objective and may adversely affect organizational efficiency and morale.

(iv) One of the major concerns affecting the cadre is prolonged stagnation. A Sr. AO often remains in the same position for nearly 14-15 years or more with either no or very limited opportunities for further promotion. Such prolonged stagnation creates frustration, reduces motivation and adversely impacts organizational efficiency.

(v) The AICAOA is of the considered view that the proposed amendment seeks to benefit a limited section of officers at the direct cost of the larger majority of the AAO cadre. While approximately 35% of officers may derive accelerated promotional advantage through the proposed mechanism, the remaining 65% may suffer reduced promotional prospects and prolonged stagnation. A reform that advances the interests of a minority by curtailing the legitimate career progression of the majority cannot be regarded as an equitable cadre management measure. Rather than creating additional opportunities, the proposal merely redistributes existing vacancies, thereby risking widespread dissatisfaction and erosion of cadre morale.

(vi) It is a well-known and undisputed fact that the availability of promotional posts in the ACA/ICAS stream is extremely limited. **Presently, only about 3% to 4% of Sr. Accounts Officers are able to secure promotion from Sr. Accounts Officer (Level-10) to ACA/STS level (Level-11), even after rendering 14-15 years of service as Sr. Accounts Officers in Level-10. In such circumstances, accelerated induction into Sr. AO grade through a separate LDCE mechanism without a corresponding expansion of promotional avenues in the ACA/ICAS stream is not readily understandable and it may significantly affect future career progression and disturb promotional equilibrium across cadres. The net result of the proposed changes would be such that some of the AAOs may not become Sr. AOs in their service life and most certainly none of the AAOs promoted on seniority would go on to become ACA, under the present dispensation.**

(vii) The AICAOA respectfully submits that cadre reforms should result in genuine expansion of promotional opportunities rather than redistribution of existing opportunities among officers within the same pool. Merely moving some heads in the queue ahead of others does not tantamount to advancement of the queue itself. Such a measure does not create additional opportunities; rather, it merely alters the order within an already constrained structure. In the absence of corresponding enhancement of promotional posts and higher career avenues, such measures may give rise to widespread dissatisfaction, dissent and a sense of inequity among officers. Instead of resolving stagnation, it may merely shift frustration from one segment of the cadre to another, thereby creating avoidable inter-cadre imbalance and adversely affecting morale and organizational harmony.

(viii) The AICAOA has consistently maintained the view that Senior Accounts Officers deserve placement/upgradation to Level-11 in recognition of the nature of duties and responsibilities attached to the post. Such internal adjustments without corresponding expansion of promotional avenues, may not adequately address the core issue.

(ix) The AICAOA further submits that before introducing structural changes in the feeder and promotional mechanism of Sr. AO cadre, the Department may undertake a comprehensive examination of creation of a separate and structured promotional channel for Sr. AOs on lines comparable to mechanisms existing in other organized accounting and audit establishments, including functional models adopted in CAG set-up. A parallel progression framework extending up to Level-13 with a reasonable and adequately distributed number of posts at each stage may be explored to address long-standing stagnation concerns in a holistic manner.

(x) The AICAOA is of the view that cadre reforms should not merely redistribute opportunities within the same pool but create additional avenues of progression. Introducing LDCE-based induction into Sr. AO without simultaneously strengthening higher promotional structures may amount to an internal adjustment exercise rather than a substantive career progression reform.

(xi) The AICAOA further suggests that the Department may examine whether comparable precedents exist within Government of India where a Limited Departmental Competitive Examination has been prescribed for movement from one Gazetted Group 'B' post to another promotional Group 'A' position so as to maintain consistency with broader Government personnel practices and service jurisprudence.

(xii) In view of the foregoing, suitable cadre restructuring with creation of an independent and adequately staffed progression channel above Sr. AO level may be examined prior to finalization of the proposed Recruitment Rule amendments.

**Accordingly, AICAOA is of the considered view that the proposed amendment is not required at all at this stage and needs to be rolled back until and unless the stagnation issues at Sr.AO level is addressed. The proposed amendment if introduced without opening additional promotional avenues after Sr.AO would be an exercise in futile and serves very little purpose and as such AICAOA seeks to oppose any such move. AICAOA remains open to further discussions and deliberations on the matter and would be glad to participate in any meeting or consultation that the Department may consider appropriate in this regard.**

Yours sincerely,



**(Kaushal Mishra)  
Secretary General**

**Copy for information and necessary action to:**

1. The Director (Personnel/ Admn. E.II-A), Department of Expenditure, Room No. 16066, Kartavya Bhawan - I, New Delhi.
2. The Director (PERS.POLICY-RR), Department of Personnel & Training, Room No. 31076, Kartavya Bhawan-03, New Delhi.
3. The Joint Secretary (RR), Union Public Service Commission, Dholpur House, Shahjahan Road, New Delhi - 110069.
4. The Joint Secretary (Administration), Department of Legal Affairs, Room No. 23095, Kartavya Bhawan - 2, New Delhi.



**(Kaushal Mishra)  
Secretary General**