



**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 CGA's letter  
No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)  
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**Auditor-Rahul Butola**

AICAOA/NEC/Minutes/29<sup>th</sup> June/2022-23/87

Date: 4<sup>th</sup> July, 2023

To,

**The Controller General of Accounts**

Mahalekha Niyantrak Bhawan,  
E-Block, GPO Complex,  
New Delhi.

**Sub: Induction of Sr. AO at STS Level - regarding.**

Respected Sir,

I am directed by NEC of All India Civil Accounts Officers Association (AICAOA) to refer to Minutes of Meeting issued vide letter No.A-23006/2/2020-NGE-CGA/517-523 dated 22.03.2023 whereby it was agreed for holding regular meeting with your good self. AICAOA is immensely thankful for acknowledging and addressing one time relaxation demand of transfers on 'Own Request'. We appreciate the time and effort invested in reviewing our demands and the subsequent actions taken to address them. Further, I have been directed by NEC to bring following facts to your knowledge on a long pending subject matter demand:-

- (i) The separation of Accounts from Audit took place in 1976 in a phased manner. Consequent to separation/Departmentalization of Accounts (DAC), ICAS/CCAS services were created. The maintenance, compilation and form Account of Government of India has been entrusted to DAC under **Article 150** of the Constitution. The maintenance, compilation and form Account of Government of India has been entrusted to DAC under **Article 150** of the Constitution. The custody of consolidated fund of India, contingency fund of India and Public account has also been entrusted to DAC under **Article 283(1) of Constitution of India (CCAS)**.
- (ii) For the purpose of maintenance of from of Accounts, the procedure thereof is regulated by **Government Accounts Rules (GAR), 1990**. The primary unit for maintenance of form of Accounts is the Accounts officer & Chief Accounting Authority i.e Secretary of the Ministry/Department.
- (iii) The custody of Consolidated Fund of India, The Contingency Fund of India, and Public Accounts is done through procedure prescribed by president by rules made there under, named as **Central Government Accounts(Receipt and Payment) Rule' 2022**. The primary custody of such account is done by DAC through Accounts Officer/ Sr.AO & Chief Accounting Authority i.e Secretary of the Ministry/Department.

- (iv) The **PUBLIC FINANCE MANAGEMENT SYSTEM (PFMS) and DIRECT BENEFIT TRANSFERS (DBT) including PM Kisan Samaan Nidhi, MGNREGA, Treasury Single Accounts(TSA), NTRP etc.** are administered by the members of this association and responsible for timely releases.
- (v) Besides above, the compilation of annual Account of Union of India such as Finance Accounts and Appropriation Accounts and its presentation to Parliament is also entrusted to members of Central Civil Accounts Service.
2. Unfortunately, despite the crucial role played by members of the association (PAOs/ Sr. AOs) in managing flagship programs of the Government of India, the cadre restructuring and promotions have been stagnant since 2019. This has caused a significant setback in the career progression of our officials. To illustrate the issue further, I would like to highlight some instances of officials' apathy:
- (a) That vide OM No. A-32014/1/2001/Misc./MF-CGA(A)/Gr.B/343 dt 31.10.2019 the post of Sr. Accounts Officer has been declared as Gr.Aw.e.f 09.04.2009 ( Copy Enclosed).
- (b) That consequent to reclassification of the post of Sr. AO as Gr 'A' w.e.f 09.04.2009, the promotion of A.O to Sr. AO and Sr.AO to ACA has been kept in abeyance since 2019.
- (c) That O/o CGA proposed to induct Sr. AOs into the Senior Time Scale (STS) of the Indian Civil Accounts Service (ICAS) following the reclassification of the post of Sr. AO in CCAS. However, this proposal was rejected by the Department of Expenditure on grounds alien to the service i.e ACA do not discharge function of PAO or vice versa and this system is contrary to cadre review monogram of DOPT. It is pertinent to mention that Para 1.3.5 of the Civil Accounts Manual clearly states that ACAs will function as PAOs. Many ACAs have successfully performed the duties of PAOs until their promotion to the STS level as PAOs at various stations in different time periods. Moreover, other organized Group A services like the Indian Foreign Service and Central Engineering Service have provisions for the induction of feeder grades into the STS.
- (d) That the then Controller General of Accounts vide UO No. A-6506(55)/36/2020/GroupB-CGA dated 29.10.2020, requested Department of Expenditure, Ministry of Finance to reconsider their decision and induct Sr.AOs in the STS of ICAS.
- (e) That UPSC as well as DOPT has also objected the promotion of Sr.AO (Gr. 'A') from Level-10 to JTS (Level-10) and records thereof & its justification are available in your office.
- (f) That the High-Powered Committee constituted by the Ministry of Finance during 1990 to review the functioning of DAC made recommendations regarding the induction of Group B officers of CCAS into ICAS. It suggested a ratio of three PAOs to one STS level officer for proper supervision (vide Para 7.14 of the committee's report).

(g) That vide letter no. AN-I/1194/IDAS-RR/2022 dated 30.06.2023, O/o the CGDA, New Delhi issued draft notification of IDAS (Amendment) Rule'2023 and offered comments of all stakeholders wherein provisions have been made for induction of Sr. AOs at STS level only and not JTS level.

3. Given the aforementioned circumstances, I kindly request your intervention in this matter to take the following steps:

(i) Pending matter of your office's UO No. A-6506(55)/36/2020/GroupB-CGA dated 29.10.2020 with the Department of Expenditure may be taken up for early decision.

(ii) Department of Personnel and Training may be approached regarding the cadre review of CCAS, specifically addressing the concerns related to the Sr. AOs position, in accordance with Para 5.4 of the DOPT OM dated 30.09.2022, to eliminate any anomalous situations.

AICAOA believes that your intervention in this matter will help address the long-pending issues of cadre restructuring and promotions in CCAS. This will not only provide much-needed career advancement opportunities for our deserving officials but also enhance the efficiency and effectiveness of the services provided by CCAS.

Thank you for your attention to this matter. I remain at your disposal for any further information or clarification required. I look forward to a positive response and favorable action from your end.

Yours sincerely,



(Kaushal Mishra)  
Secretary General (AICAOA)