



## 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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PALAM COLONY, NEW DELHI- 110077.

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**Ashok S Tripathi**

**Rajeev Kumar**

**Auditor**

**Rahul Butola**

AICAOA/NEC/2023-24/116

Date: 24<sup>th</sup> Jan.' 2024

To,

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

**Sub: Reminder for making provisions Induction of Sr. AOs at STS Level in Recruitment Rules- regarding.**

Respected Sir,

I am directed by NEC of All India Civil Accounts Officers Association (AICAOA) to bring following facts to your knowledge on a long pending subject matter demand i.e. Provision for Induction of Sr. AOs (L-10- Group 'A') into STS Scale. We have already requested in this regard vide our letter no. AICAOA/NEC/Minutes/29<sup>th</sup> June/2022-23/87 dated 4<sup>th</sup> July, 2023 however no response received till date.

Sir, you are aware that Sr. AOs (L-10-Group 'A') plays a vital role in administering, compilation and maintenance of different form of Account of Govt. of India entrusted to DAC under Article 150 of the Constitution of India and the custody of consolidated fund of India, contingency fund of India and Public Account entrusted to DAC under Article 283 (1) of Constitution of India. Management and accounting of Receipt and releases through PFMS, DBT, SNA, EAT, NTRP, Integration of State Treasuries with PFMS etc have also been entrusted to Sr. AOs and responsibilities of Sr. AOs have been increased manifold.

Unfortunately, despite the crucial role played by members of the association (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. In this regard, following points are submitted for your consideration :

- 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. 'A' w.e.f 09.04.2009.
- 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.
- 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 (copy enclosed), 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.**

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) Provisions for induction of Sr. AOs to STS Scale may be incorporated and proposed to DoPT in Recruitment Rules of ICAS as proposed in draft notification of IDAS (Amendment) Rules' 2023.**

AICAOA is looking forward for a positive response and favourable action from your end please.

Encl: As above.

Sincerely yours,



(Kaushal Mishra)  
Secretary General (AICAOA)



कार्यालय, रक्षा लेखा महानियंत्रक  
O/o the Controller General of Defence Accounts  
उलान बटार रोड, पालम, दिल्ली छावनी-110010.  
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No. AN-I/1194/IDAS-RR/2022

Date: 30.06.2023

**NOTICE**

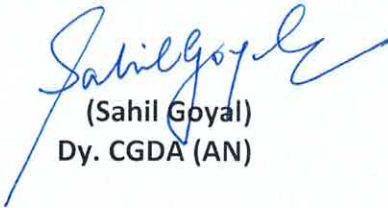
**Sub: Inviting comments on the proposed amendment the Indian Defence Accounts Service rules 2021**

Consequent upon approval of Hon'ble RM, the Recruitment Rules (RRs) of **Indian Defence Accounts Service** i.e **IDAS Rule 2021** is proposed to be amended. The draft amended Recruitment Rules of Indian Defence Accounts Service i.e. **IDAS (amendment) Rule 2023** containing draft Notification and schedule is being uploaded on the CGDA's website for information of the stakeholders in terms of DOP&T OM No. AB-14017/61/2008-Estt (RR) dated 13.10.2015.

2. All Stakeholders are requested to go through the draft IDAS (amendment) Rule 2023 and furnish their comments, if any, to the undersigned within a period of one month i.e. date of its uploading on website, through email or post, on the following format:

Serial No./Column No. of the proposed Notification/Schedule of RR to the post of Indian Defence Accounts Service	Comments
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3. In case, no comments are received till the last date as mentioned above, the department will proceed further for taking necessary action for amendment of aforementioned Rules.

  
(Sahil Goyal)  
Dy. CGDA (AN)

Encl: As above.

To

**All Stakeholders**  
(through CGDA website)

Copy to:

IT&S Section: for uploading the same on website of the Department.

  
(Sahil Goyal)  
Dy. CGDA (AN)

Encl: As above.

**GOVERNMENT OF INDIA**  
**MINISTRY OF DEFENCE**  
**(FINANCE DIVISION)**  
NEW DELHI THE *March 2023*

**S.R.O.-** In exercise of the powers conferred by the proviso to article 309 of the Constitution, and in supersession of the Indian Defence Accounts Service Rules, 2021 except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules regulating the method of recruitment to the Indian Defence Accounts Service, namely:

1. **SHORT TITLE AND COMMENCEMENT-** (1) These rules may be called the Indian Defence Accounts Service (Amendment) Rules, 2023.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
2. **DEFINITIONS-** In the rules, unless the context otherwise requires :-
  - (a) **'Commission'** means the Union Public Service Commission.
  - (b) **'Controlling Authority'** means the Government of India, Ministry of Defence
  - (c) **'Departmental Promotion Committee, Departmental Confirmation Committee'** means Committees for consider promotion or confirmation of officers in any grade, grant of Non-Functional Selection Grade in the Junior Administrative Grade or Non-functional Upgradation in any grade respectively, constituted in accordance with the Schedule III and the Schedule IV to these rules.
  - (d) **'Duty Posts'**- Duty posts are mentioned in Schedule-I to the Rules.
  - (e) **'Examination'** means the Civil Service Examination for recruitment to Central Services Group 'A' and Group 'B'.
  - (f) **'Government'** means the Government of India.
  - (g) **'Other Backward Classes'** having the same meaning and application as laid down in the O.M. No. 36012/22/93-Estt. (SCT) dated 8<sup>th</sup> September, 1993 of the DOP&T as amended from time to time.
  - (h) **'Schedule'** means as Schedule appended to the Rules.
  - (i) **'Service'** means the Indian Defence Accounts Service.
  - (j) **'Scheduled Castes'** and **'Scheduled Tribes'** shall respectively have the same meanings as in Clause (24) and (25) of article 366 of the Constitution of India.
  - (k) **'Vacancy Year'** will have the same meaning as may be decided by the "Government of India" from time to time.
  - (l) **"Grade"** means a grade of duty posts specified in column 2 of the Schedule I.
  - (m) **"regular service"** in relation to any grade means the period of service in that grade rendered after selection and appointment thereto under the rules and includes any period-
    - a) taken into account for the purpose of seniority in the case of those already in the grade at the time of commencement of these rules;

- b) during which the officer would have held a post in that grade but for being on leave or otherwise not being available for holding such post.

3. **CONSTITUTION OF THE SERVICE**- (1) There shall be constituted a Service known as Indian Defence Accounts Service consisting of persons appointed to the Service under rules 6 & 7.

(2) All the posts included in the Service shall be classified as Group 'A' posts.

4. **GRADES, AUTHORISED STRENGTH AND ITS REVIEW**- (1) The duty posts included in the various grades of the service, their number and the Pay Level in the Pay Matrix on the date of commencement of these rules shall be as specified in Schedule I.

(2) After the commencement of these rules, the authorised strength of the duty posts in the various grades shall be such as may, from time to time, be determined by the Government.

(3) The Government may, from time to time make such alteration in the sanctioned strength of the duty posts in various grades as deems necessary.

(4) The Government (Ministry of Defence, Department of Expenditure (wherever applicable) and Department of Personnel and Training) through the established procedure may, in consultation with the Commission, include in the service such posts (other than those included in the Schedule I) as may be deemed equivalent to the posts included in the service in status, grades level in the pay matrix and professional context, or exclude from the service any posts included in the said Schedule.

(5) The Controlling Authority may, in consultation with the Commission, appoint an officer, whose post is included in the service under sub-rule (4), to the appropriate grade of the service in a temporary capacity or in a substantive capacity, as it thinks fit and fix his seniority in that grade in accordance with the general orders or instructions issued by the Government from time to time.

5. **MEMBERS OF THE SERVICE**- (1) The following persons shall be the member of the service, namely :

(a) Persons deemed to have been appointed to duty posts under rule 6; and

(b) Persons appointed to duty posts under rule 7.

(2) A person referred to in Clause (a) of the Sub Rule (1) shall be a member of the service in the appropriate grade applicable to him from the date of such appointment.

(3) A person referred to in Clause (b) of the Sub Rule (1) shall be a member of the service in the appropriate grade applicable to him from the date of such appointment.

6. **INITIAL CONSTITUTION OF SERVICE**-The existing officers of Indian Defence Accounts Service holding duty posts in various grades of the service on regular basis or holding lien on such posts on the date of commencement of these rules, shall be deemed to have been appointed to the appropriate duty posts and grades in the service in the substantive or officiating capacity, as the case may be.

7. **FUTURE MAINTENANCE OF THE SERVICE-** (1) Any vacancy arising in any of the grades after initial constitution of the Service under Rule 6 shall be filled in the manner provided hereinafter in these rules.

**(2) Initial recruitment in the grade of Junior Time Scale shall be filled by direct recruitment on the basis of the results of the Examination.**

(3) Appointment in the Service to the level of STS and above shall be made in the manner specified in Column 3 of Schedule-II from amongst the officers of the **feeder** grade with the minimum qualifying service as specified in Column 4 of the Schedule-II.

(4) The selection of Officers for promotion shall be made by selection, except in the case of placement in NFSG of the JAG which shall be on the basis of seniority, subject to suitability on the recommendations of the Committee constituted for this purpose in accordance with Schedule-III.

8. **APPOINTMENTS** – All appointments to the service shall be made by the Controlling Authority for all the duty posts in various grades of the service.

9. **NON-FUNCTIONAL UPGRADATION-** (1) Whenever an Indian Administrative Service (IAS) officer of the State or Joint Cadre is posted at the Centre to a particular grade carrying a specific pay in Level-11 in the pay matrix (Rs 67700-208700) or level 12 in the pay matrix (Rs 78800-209200) or level 13 in the pay matrix (Rs 123100-215900) or level 14 in the pay matrix (Rs 144200-218200) or 15 in the pay matrix (Rs 182200-224100), the officers belonging to batches of the service, who are senior to Indian Administrative Service officer by two years or more and have not so far been promoted to that particular grade shall be granted the same grade on non-functional basis from the date of posting of the Indian Administrative Service Officers in that particular grade at the Centre, in accordance with the instructions of Government of India, issued on the subject from time to time.

(2) The batch, as referred to in clause (1), in respect of the direct recruit officers in the induction grade, shall be the year following the year in which the competitive examination was held and in subsequent grades the 'Batch' and eligible service in Group 'A' shall remain the same provided the officer is not superseded due to any reason. In case an officer is superseded, the officer shall be considered alongwith the 'Batch' with which his order seniority is fixed.

(3) Officers inducted into the service by promotion as per rule 7(2) of these rules shall also be eligible for the benefit of the Non-Functional Upgradation. They shall be assigned the benefit of 'Batch' corresponding to the batch of the direct recruit officers with whom their seniority is clubbed.

(4) Grant of Non-Functional Upgradation referred to in clause (1) shall be, -

- (i) in accordance with the orders or instructions issued by the Government from time to time.
- (ii) made on the recommendation of the Screening Committee as specified in Schedule-IV.

(5) All the prescribed eligibility criteria and promotional norms including 'benchmark' for upgradation to a particular level in the pay matrix shall have to be fulfilled at the time of screening for grant of higher level in the pay matrix.

10. **SENIORITY-** The relative seniority of members of the Service on commencement of these rules shall be the relative seniority in their respective grades as determined before the date of the commencement of these rules.

Provided that if the seniority of any member of the Service had not been determined before the commencement of these rules, it shall be determined by the Government, in accordance with general instructions on seniority issued by the Government from time to time.

(2) The seniority of persons appointed to various grades of the service on and from the date of commencement of these rules shall be determined in accordance with the general orders or instructions on seniority issued by the Government from time to time.

11. **PROBATION-** (1) Every officer on appointment to the Service, either by direct recruitment or by promotion to the Junior Time Scale from Group 'B' Service, as the case may be, shall be on probation for a period of two years:

Provided that the Controlling Authority may extend the period of probation in accordance with the instructions issued by the Government from time to time.

Provided further that any, decision for extension of the period of probation shall be taken ordinarily within eight week after expiry of the previous period of probation and communicated in writing to the concerned officer together with the reasons for so doing within the said period.

(2) On completion of the period of probation or any extension thereof, officer, shall, if considered fit for permanent appointment be retained in their appointment on regular basis and be confirmed in due course against the available substantive vacancy, as the case may be.

(3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may discharge or revert the officer to the post held by him prior to his appointment in the Service, as the case may be.

(4) During the period of probation, or any extension thereof, the officers may be required by the Government to undergo such courses of training and instruction and to pass such examinations and tests, including examination in Hindi as the Government may deem fit, as a condition to satisfactory completion of the probation.

(5) As regards other matters relating to probation, the candidates will be governed by the instructions issued by the Government in this regard from time to time.

12. **Liability to serve in any part of India, outside and other CONDITIONS\_OF SERVICE-** (1) Officers appointed to the Service shall be liable to serve anywhere in India including field service in or outside of India.

(2) The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable, from time to time, to the officers of Central Civil Services in general.

13. **DISQUALIFICATION-** No person,–

(a) Who has entered or contracted a marriage with a person having a spouse living:

OR

(b) Who having a spouse living has entered into or contracted marriage with any person: shall be eligible for appointment to the service;

Provided that the Government may, if satisfied such marriage is permissible under the personal law applicable to such person and other party to the marriage and that there are other grounds for doing so, exempt any person from the operation of this rule.

14. **POWER TO RELAX**- Where the Government is of the opinion that it is necessary or expedient so to do, it 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.

15. **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, the Other Backward Classes, the Ex-Servicemen and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.

16. **INTERPRETATION**- If any question arises relating to the interpretation of these rules, it shall be referred to the Government who shall decide the same.



**SCHEDULE-I****(See Rule 4)**

The grades, designation, Level in the Pay Matrix and number of posts included in the Indian Defence Accounts Service.

**1. Duty Posts: –**

Sl. No.	Grade	Designation	Pay Level in the Pay Matrix	Sanctioned Strength*
(1)	(2)	(3)	(4)	(5)
1	APEX Scale	Controller General of Defence Accounts or Special Controller General of Defence Accounts	Level 17 in the pay matrix (Rs 225000).	2
2	Higher Administrative Grade Plus	Additional Controller General of Defence Accounts	Level 16 in the pay matrix (Rs 205400-224400).	3
3	Higher Administrative Grade	Senior Joint Controller General of Defence Accounts/ Principal Controller of Defence Accounts /Principal Integrated Financial Adviser /Principal Controller of Accounts (Factories) and equivalent	Level 15 in the pay matrix (Rs 182200-224100).	25
4	Senior Administrative Grade	Joint Controller General of Defence Accounts/ Controller of Defence Accounts/ Integrated Financial Adviser/ Controller of Finance & Accounts (Factories) and equivalent	Level 14 in the pay matrix (Rs 144200-218200).	80
5	Non Functional Selection Grade of Junior Administrative Grade	Senior Deputy Controller General of Defence Accounts/ Additional Controller of Defence Accounts/ Additional Integrated Financial Adviser/Additional Controller of Finance & Accounts (Factories) and equivalent	Level 13 in the pay matrix (Rs 123100-215900).	120
6	Junior Administrative Grade	Deputy Controller General of Defence Accounts/ Joint Controller of Defence Accounts/ Joint Integrated Financial Adviser/Joint Controller of Finance & Accounts (Factories) and equivalent	Level 12 in the pay matrix (Rs 78800-209200).	
7	Senior Time Scale	Senior Assistant Controller General of Defence Accounts/ Deputy Controller of Defence Accounts/ Deputy Integrated Financial Adviser/Deputy Controller of Finance & Accounts (Factories) and equivalent	Level 11 in the pay matrix (Rs 67700-208700).	160
8	Junior Time Scale	Assistant Controller General of Defence Accounts/ Assistant Controller of Defence Accounts/ Assistant Integrated Financial Adviser/Assistant Controller of Finance & Accounts (Factories) and	Level 10 in the pay matrix (Rs 56100-177500).	167

	equivalent	
<b>Total Duty Posts</b>		<b><u>557</u></b>

\*Number of posts are subject to variation dependent on workload.

**2. Reserves: –**

1	Probationers' Reserve	24
2	Deputation Reserve	61
3	Leave Reserve	05
4	Training Reserve	05
	<b>Total Reserve Posts</b>	<b>95</b>
<b>Total authorized strength (Total of Duty posts and Reserve)</b>		<b>652</b>

**Note:** The number of posts in Non-Functional Selection Grade in the Level-13 in the Pay Matrix (Rs 123100-215900) shall be restricted to thirty percent of senior duty post in the cadre, i.e. post in the Level-11 in the Pay Matrix (Rs 67700-208700) and above. There shall be no increase in the overall strength of the cadre and the number of posts to be operated in Non-Functional Selection Grade shall not exceed the number of posts available in the Junior Administrative Grade (including Non-Functional Selection Grade).

**SCHEDULE-II**

Method of appointment, field of selection and minimum qualifying Service for appointment of officers on promotion to duty posts included in the various grades of the various Grades of the Indian Defence Accounts Service.

Sl. No.	Grade	Method of Recruitment	Field of Selection and the minimum qualifying service for promotion
(1)	(2)	(3)	(4)
1.	Apex scale (Controller General of Defence Accounts or Special Controller General of Defence Accounts)	By promotion on the basis of selection	<p><u>Officers in the grade of Higher Administrative Grade Plus in level 16 in the pay matrix of Rs 205400-224400 having a minimum 2 years' combined service in HAG in Level 15 in the pay matrix of Rs 182200-224100 and HAG Plus in Level 16 in the pay matrix of Rs 205400-224400.</u></p> <p>Note: The senior most Apex level officer shall be designated as Controller General of Defence Accounts</p>
2	Higher Administrative Grade Plus	By promotion on the basis of selection.	Officers of the Service in Higher Administrative Grade in level 15 in the pay matrix (Rs 182200-224100) with one year regular service in the grade.
3	Higher Administrative Grade	By promotion on the basis of selection.	Officers of the service in the Senior Administrative Grade, in Level-14 in the Pay Matrix(Rs 144200-224100) with three years' regular service in the grade; or Officers with twenty-five years' regular service in Group 'A' posts in the service out of which at least one year regular service should be in the Senior Administrative Grade.
4	Senior Administrative Grade	By promotion on the basis of selection.	Officers of the service in the Junior Administrative Grade (Selection Grade), in Level-13 of the Pay Matrix (Rs 123100-215900) with three years of regular service in the grade or Officers of the service in the Junior Administrative Grade, in Level-12 of the Pay Matrix (Rs 78800-209200) with

			eight years' regular service in the grade (including service rendered in the Non-Functional Selection Grade of the Junior Administrative Grade, in Level-13 of the Pay Matrix (Rs 123100-215900): or officers with seventeen years' regular service in Group 'A' posts in the service out of which at least four years' regular service should be in the Junior Administrative Grade, including service rendered in the Non-Functional Selection Grade of the Junior Administrative Grade.
5	Non-Functional Selection Grade of the Junior Administrative Grade	By placement on the basis of seniority subject to suitability.	Officers of the service in the Junior Administrative Grade, in Level-12 in the Pay Matrix (Rs 78800-209200) who have entered the fourteen year of Group 'A' service on the 1 <sup>st</sup> day of the January of the year calculated from the year following the year of examination on the basis of which he or she was recruited, or the year of inclusion in the select list of Junior Time Scale on promotion.
6	Junior Administrative Grade	By promotion on the basis of selection.	Officers of the service in the Senior Time Scale, in Level-11 in the pay matrix (Rs 67700-208700) with five years' regular service in the grade <u>or who have completed nine years of Group 'A' IDAS service.</u>
7	Senior Time Scale	By promotion according to seniority based on suitability.	Officers of the service in the Junior Time Scale in Level-10 of the Pay Matrix (Rs 56100-177500) with four years' regular service in the grade <u>or have served five years combined service in Senior Accounts Officers Group 'A' in level 10 and Junior Time Scale.</u> <u>Or</u> <u>Senior Accounts Officers in Group 'A' level 10 in the pay matrix of Rs 56100-177500 with five years of regular service in the grade.</u>

8.	Junior Time Scale	<u>By direct recruitment through examination</u>	<u>Through Civil services examination conducted by the commission.</u>
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Note-1: In case of promotion on the basis of selection, where juniors who have completed their qualifying service/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of requisite/eligibility service by more than half such qualifying service or eligibility service or two years' whichever is less and have successfully completed their probation period for promotion to next higher grade along with their juniors who have already completed such qualifying or eligibility service.

Note-2: The crucial date for determining the eligibility of officers for promotion to various grades shall be as per the instruction issued by the Govt. from time to time.

**Note 3: The vacancy in STS will first be filled by eligible JTS.**

4.	Senior Administrative Grade, Level-14 in the Pay Matrix (Rs 144200-218200)	(i) Chairman or Member, Union Public Service Commission Chairman (ii) Secretary (Defence Finance) or Financial Adviser (Defence Services) - Member (iii) Controller General of Defence Accounts Member	Not Applicable
5.	Non-Functional Selection Grade of the Junior Administrative Grade, Level-13 in Pay Matrix (Rs 123100-215900)	(i) Secretary (Defence Finance) or Financial Adviser (Defence Services) - <b>Chairman</b> (ii) Controller General of Defence Accounts - <b>Member</b> (iii) Joint Secretary (Administration), Ministry of Home Affairs as nominee of Establishment Officer, Department of Personnel and Training - <b>Member</b>	Not Applicable
6.	Junior Administrative Grade, Level-12 in the Pay Matrix (Rs 78800-209200)	(i) Chairman or Member, Union Public Service Commission - <b>Chairman</b> (ii) Secretary (Defence Finance) or Financial Adviser (Defence Services) - <b>Member</b> (iii) Controller General of Defence Accounts - <b>Member</b>	Not Applicable
7.	Senior Time Scale, Level-11 in the Pay Matrix (Rs 67700-208700)	(i) Controller General of Defence Accounts or Additional Controller General of Defence Accounts - <b>Chairman</b> (ii) Principal Controller of Defence Accounts or equivalent posts (HAG level)/Joint Controller General of Defence Accounts or equivalent posts (SAG level) - <b>Member</b> (iii) Additional Financial Adviser, Ministry of Defence (Finance Division) - <b>Member</b>	Not Applicable
8.	Junior Time Scale, Level-10 in the Pay Matrix (Rs 56100-177500)	(i) Controller General of Defence Accounts - <b>Chairman</b> (ii) Additional Financial Adviser or Deputy Financial Adviser, Ministry of Defence (Finance Division) - <b>Member</b> (iii) Principal Controller of Defence Accounts or equivalent posts (HAG level) or Joint Controller General of Defence Accounts or equivalent posts	1) Controller General of Defence Accounts or Additional Controller General of Defence Accounts - <b>Chairman</b> 2) Additional Financial Adviser or Deputy

**SCHEDULE-III**

Composition of Departmental Promotion Committee or Screening Committee or Confirmation Committee for considering Promotion, placement in Non-Functional Selection Grade of the Junior Administrative Grade and confirmation of Group 'A' officers of Indian Defence Accounts Service.

Sl.No.	Grade	Departmental Promotion Committee (for considering promotion)/ consisting of or Screening Committee for placement in NFSG of the JAG	Departmental Confirmation Committee(for considering Confirmation) consisting of:-
(1)	(2)	(3)	(4)
1.	Apex scale level 17 in the pay matrix (Rs 225000) (Controller General of Defence Accounts or Special Controller General of Defence Accounts)	(i) Chairman or Member, Union Public Service Commission  <b>Chairman</b> (ii) Secretary, Ministry of Defence <b>Member</b> (iii) Secretary (Defence Finance) or Financial Adviser (Defence Services) <b>- Member</b>	Not Applicable
2.	Higher Administrative Grade Plus, Level-16 of Pay Matrix (Rs 205400-224400)	(i) Chairman or Member, Union Public Service Commission  <b>Chairman</b> (ii) Secretary (Defence Finance) or Financial Adviser (Defence Services) <b>- Member</b> (iii) Controller General of Defence Accounts  <b>Member</b>	Not Applicable
3.	Higher Administrative Grade, Level-15 in Pay Matrix (Rs 182200-224100)	(i) Chairman or Member, Union Public Service Commission  <b>Chairman</b> (ii) Secretary (Defence Finance) or Financial Adviser (Defence Services) <b>- Member</b> (iii) Controller General of Defence Accounts  <b>Member</b>	Not Applicable

		(SAG level)	<b>-Member</b>	Financial Adviser, Ministry of Defence (Finance Division) <b>-Member</b> 3) Joint Controller General of Defence Accounts or equivalent posts (SAG level) <b>-Member</b>
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**SCHEDULE- IV**

**Composition of Screening Committee for considering cases for Non-Functional Upgradation in respect of officers of the Indian Defence Accounts Service.**

<b>Sl. No.</b>	<b>Grade</b>	<b>Screening Committee for considering Non-Functional Upgradation</b>
1.	2.	3.
1.	Higher Administrative Grade, Level-15 in Pay Matrix (Rs 182200-224100)	(i) Secretary (Defence Finance)/Financial Adviser (Defence Services) <b>-Chairperson</b> (ii) Controller General of Defence Accounts <b>-Member</b> (iii) Additional Controller General of Defence Accounts <b>-Member</b>
2.	Senior Administrative Grade, Level-14 in the Pay Matrix (Rs 144200-218200)	(i) Secretary (Defence Finance)/ Financial Adviser (Defence Services) <b>-Chairperson</b> (ii) Controller General of Defence Accounts <b>-Member</b> (iii) Additional Controller General of Defence Accounts <b>-Member</b>
3.	Non-Functional Selection Grade of the Junior Administrative Grade, Level-13 in Pay Matrix (Rs 123100-215900)	(i) Secretary (Defence Finance)/ Financial Adviser (Defence Services) <b>-Chairperson</b> (ii) Controller General of Defence Accounts <b>-Member</b> (iii) Additional Controller General of Defence Accounts <b>-Member</b>
4.	Junior Administrative Grade, Level-12 in the Pay Matrix (Rs 78800-209200)	(i) Secretary (Defence Finance)/ Financial Adviser (Defence Services) <b>-Chairperson</b> (ii) Controller General of Defence Accounts <b>-Member</b> (iii) Additional Controller General of Defence Accounts <b>-Member</b>
5.	Senior Time Scale, Level-11 in the Pay Matrix (Rs 67700-208700)	(i) Secretary (Defence Finance)/ Financial Adviser (Defence Services) <b>-Chairperson</b> (ii) Controller General of Defence Accounts <b>-Member</b> (iii) Additional Financial Adviser, Ministry of Defence (Finance Division) or Director or Deputy Financial Adviser (Coord), Ministry of Defence (Finance Division) <b>-Member</b>

[F.No.9( 3 )/C/2010(Pt.)]

Addl. FA & JS



**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)  
House No: H-405, Street No. 4, RAJ NAGAR, PART-2,  
PALAM COLONY, NEW DELHI- 110077  
nebaicaoa@gmail.com**

**President**

**H C Mathpal  
9810856355**

**Vice-President**

**Anita Rawat  
9911539190**

**Secretary General**

**Kaushal Mishra  
9818880211**

**Addl. Secretary General**

**Sreemati Bhowmik  
9810869034**

**Jt. Secretary Generals**

**Rajeev Kumar  
9873815175**

**Avinash Kumar  
8851049471**

**Finance Secretary**

**Subhash Chand  
9717943630**

**Asst. Finance Secretary**

**Rajesh Kumar Sharma**

**Asst. Secy. Generals**

**Subhasish Deb Roy**

**P. Mahesh Kumar**

**Subhash Chander**

**Biswajit Mondal**

**Satyabrata Mishra**

**Jitender Singh**

**Pankaj Jain**

**Geetanjali**

**Asha Pal**

**Rekha Dahiya**

**Sumitra Gogania**

**Ajay Sood**

**Santosh Kumar**

**Kumar Ashish**

**Uttam Biswas**

**Ashok S Tripathi**

**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)