OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

9, Deen Dayal Upadhyay Marg, New Delhi – 110124

F. No.----------

Dated:--, 2026.

Notice

Sub: **Inviting comments on the proposed amendments in the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020**

Indian Audit and Accounts Department proposes to amend certain provisions of the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020. The proposed Notification for the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment (Amendment) Rules, 2026 is annexed as Annexure-I herewith. An explanatory memorandum of the proposed amendments is annexed as Annexure-II for information of all the stakeholders.

2, Comments/suggestions on the proposed amendments are invited from the stakeholders in terms of the instructions issued by Department of Personnel and Training (DoPT) vide OM No. AB-14017/61/2008-Estt.(RR) dated 13.10.2015. This notice has also been uploaded to the website of the C&AG of India in terms of the said instructions.

3, This notice shall not be construed as a vacancy circular/advertisement for filling up the posts.

4, The comments/suggestions as per the above format should reach by Speed Post to this office latest by 07.11.2026 on the below mentioned address.

Shri Sumeet Kumar,
Asstt. C &AG (N),
O/o the C&AG of India,
9, Deen Dayal Upadhyay Marg,
New Delhi- 110124

Annexure-II

Explanatory Memorandum

Column (10) of the Schedule to Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020 prescribes the method of recruitment for Assistant Accounts Officer and Assistant Audit Officer as under:

"By promotion failing which by deputation or absorption failing both by direct recruitment"

2. Although all three methods of recruitment, viz., promotion, deputation/absorption and direct recruitment have been prescribed, the percentage of vacancies to be filled by each of these methods has not been specified. This ambiguity in the recruitment rules has led to legal challenges delaying recruitment process on several occasions in the past. Further, the sanctioned strength of AAO is presently more than 12000 and the number of SAS passed officials has not been sufficient to fill up AAO vacancies in many cadres. In the past 10 years, therefore, more than half of the vacancies of AAO have been filled up/attempted to be filled up by direct recruitment. The availability of SAS qualified officials is likely to shrink further due to reduced quantum of direct recruitment in Group C posts. On the other hand, the sanctioned strength of AAO is likely to increase in future due to ever expanding audit needs in highly technical and specialized areas. There is more need than ever before to induct fresh blood in the organization so that a significant number of the officers at this crucial level are technologically sound and are able to contribute in ever emerging highly technical/specialized areas. It is expected the sanctioned strength of AAO will further increase by about 4800 by utilizing the reserve pool vacancies by the year 2030.

3. In view of the position stated above, amendments have been proposed in column (10) of the schedule to the Principal Rules.

Annexure-I

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

Government of India
Ministry of Finance
(Department of Expenditure)

New Delhi, the , 2026

NOTIFICATION

G.S. R. —In exercise of the powers conferred by clause (5) of Article 148 of the Constitution, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules further to amend the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020, namely:-

1. (1) These rules may be called the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment (Amendment) Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Schedule to the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020 against serial number 1, relating to the post of Assistant Accounts Officer, and against serial number 2, relating to the post of Assistant Audit Officer, in Column (10), for the words , "By promotion failing which by deputation or absorption failing both by direct recruitment", the following entry shall be substituted, namely:-
"(i) 75% by direct recruitment
(ii) 25% by promotion, failing which by deputation or absorption, failing both by direct recruitment".

[F. No. ----------]

Name & Designation.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), vide notification number G.S.R. 179, dated the 17th November, 2020.