

# Indian Audit and Accounts Service

## Overview

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**Indian Audit and Accounts Service (IA&AS)** is a **Central Group 'A'** Civil Service under the Comptroller and Auditor General of India, Government of India. The civil servants under the Indian Audit and Accounts Service serve in an audit managerial capacity, in the Indian Audit and Accounts Department. IA&AS is responsible for auditing the accounts of the Union and State governments and public sector organizations, and for maintaining the accounts of State governments. Its role is somewhat similar to the US GAO and National Audit Office (United Kingdom).

The service can be divided into officers looking after accounting and audit issues pertaining to the Union government and the State governments, and those manning the department's headquarters. The state accounts and audit offices are headed by Accountants General or Principal Accountants General. They are functionally equivalent; only the designations vary. Major states have three Principal Accountants General (PAsG) or Accountants General (AsG), each heading Accounts and Entitlement (i.e., compiling state accounts, maintaining pension accounts, loan accounts, etc.), Cluster 1 (General Administration, Finance, Health & Family Welfare, Water Resource, Rural Development, PRIs, Agriculture & Food) or Cluster 2 (Energy, Power, Industry & Commerce, Transport, Urban Development, Environment, S&T, Information Technology Public Works, Law & Order, Art & Culture)

The equivalent officers at the Central level are Principal Directors (PDs) or Directors General (DsG). The PDs, DsG, AsG and PAsG report to Additional Deputy CAG (also called ADAI, for historical reasons) or Deputy CAG (called DAI, again for historical reasons). The Deputy CAGs are the highest-ranked officers in the service.

## Recruitment and training

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Recruitment to the IA&AS is through the joint competitive examinations the Union Public Service Commission and through promotion from the subordinate cadre. Once recruited to the IA&AS, the directly recruited officers are trained mainly at the National Academy of Audit and Accounts, Shimla, Himachal Pradesh, India. The training is split into two phases. Phase-1 involves giving a theoretical background to the students on concepts of Government and commercial auditing and accounting. Phase-2 gives emphasis on practical training. The training involves modules where Officer Trainees are attached to the Reserve Bank of India, TISS-Mumbai, SEBI the National Institute of Public Finance and Policy, NIFM Faridabad, the Bureau of Parliamentary Studies and the Indian Institute of Management, Ahmedabad. Apart from this they were also given training on Emerging areas in IT Environment and its Audit, some of the technologies includes IoT, Cyber Security & Blockchain by International Training Centre of the Comptroller and Auditor General of India.<sup>[1]</sup> The Officer Trainees are also given an international exposure through attachment with London School of Economics and Political Science and National Audit Office (United Kingdom).

## Sanctioned strength

### Sanctioned strength of IA&AS Cadre

Deputy Comptroller and Auditor General: 7 (equivalent to Secretary to Govt. of India)  
Additional Deputy Comptroller and Auditor General: 10 (equivalent to Addl. Secretary to Govt. of India)

Principal Accountant General: 86

Accountant General (SAG): 97 (equivalent to Joint Secretary to Govt. of India)

Sr. Deputy Accountant General (JAG): 165 (Selection Grade 74 and Ordinary Grade 73) (equivalent to Deputy Secretary/Director to Govt. of India)

Deputy Accountant General (STS): 228 (equivalent to Under Secretary to Govt. of India)

Assistant Accountant General (JTS): 102 (equivalent to Asst. Secretary to Govt. of India)

## Indian Audit and Accounts Service (IAAS) – Grade and Salary

Designation	Pay Scale (Rs.)	Grade
Assistant Director	8000-275-13500	Junior Time Scale
Deputy Director	10000-325-15200	Senior Time Scale
Director	12300-375-16500	Junior Administrative Grade
Director	14300-400-18300	NFSG of Junior Administrative Grade
Principal Director	18400-500-22400	Senior Administrative Grade
Director-General	22400-525-24500	
Additional Deputy CAG	24050-650-26000	
Deputy CAG (6 posts)	26000 (fixed)	