GOVERNMENT OF INDIA
MINISTRY OF DEFENCE
(FINANCE DIVISION)

NEW DELHI THE 28th February, 2000

S.R.O.-66 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 1958 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.-(I) These rules may be called the Indian Defence Accounts Service Rules, 2000.

(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) 'Government’ means the Central Government.

(b) 'The Commission’ means the Union Public Service Commission.

(c) 'Duty Posts’ - Duty posts are mentioned in Schedule-I to the rules.

(d) 'Schedule’ - Schedule means as Schedule-I, II & III attached to the Rules.

(e) 'The Service' means the Indian Defence Accounts Service.

(f) '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.

(g) 'Other Backward Classes' shall comprise, the castes and communities notified by the Central Government from time to time.

(h) 'Examination’ means the Civil Service Examination for recruitment to Central Services Group ‘A' and Group ‘B’.

(i) 'Departmental Promotion Committee' means a Committee constituted to consider the promotion to or confirmation in any grade as indicated in Schedule-III to these Rules.
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 5 & 6.

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

4. **GRADES, AUTHORISED STRENGTH AND ITS REVIEW.** - (1) The authorized permanent strength of the various grades of the Service on the date of commencement of these rules and the number of posts in each grade and the pay scales attached to them and the special conditions of service attaching to them shall be as specified in Schedule-I to these rules.

(2) The President may make such alteration to the strength of a grade as deemed necessary from time to time subject to any general or special orders that may be issued by the Government.

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.

6. **INITIAL CONSTITUTION.** - (1) The Service shall, on the date of commencement of these rules consist of officers who have already been appointed on a regular basis to the Indian Defence Accounts Service in the various grades as specified in Schedule-I and the officers so appointed shall be deemed to have been appointed to the respective grades at the initial constitution of the Service.

(2) The regular continuous service of officers mentioned in sub rule (1) in the respective corresponding grades rendered prior to the publication of these rules shall count as qualifying service for the purpose of seniority, confirmation, promotion and pension.

7. **FUTURE MAINTENANCE.** - (1) Initial recruitment to the Service after commencement of these rules shall be made in the following manner :-

(i) **BY DIRECT RECRUITMENT.** - By direct recruitment in the Junior Time Scale on the basis of results of the Civil Services Examination conducted by the
Commission in accordance with the rules notified for the purpose or any other scheme of examination that may be notified by Government in consultation with the Commission from time to time in this regard:

Provided that overall strength of Direct Recruit officers shall not at any time exceed 65% of the total posts authorized to the service from time to time.

(ii) **BY PROMOTION OF OFFICERS FROM GROUP 'B' SERVICES.** - (1) By promotion of Senior Accounts Officer in accordance with rule 10:

Provided that the overall strength of promotee officers shall not at any time exceed 35% of the total posts authorized to the Service from time to time.

(2) Appointments to the posts in the Junior Time Scale and above grades in the Service shall be made:-

(a) By promotion from the officers in the lower grade(s) in accordance with Schedule-11.

(b) By deputation in accordance with rule 11, provided that the vacancies cannot be filled in the manner as specified under clause (a) above or when such deputations are necessary as a result of a 'Exchange Scheme' in operation among the various services.

8. **SENIORITY.** - (1) The relative seniority of members of the Service appointed to any grade in accordance with rule 5 at the time of initial constitution of the Service, shall be governed by their relative seniority obtaining on the date of commencement of these rules, provided that, if the seniority of any such member had not been specifically determined on the said date, the same shall be determined in accordance with the rules applicable prior to the commencement of these rules.

(2) The Seniority of officers, who are appointed to the Service after the commencement of these rules, shall be regulated in accordance with the principles mentioned below:-

(a) Seniority of persons recruited on the basis of results of Civil Services Examination conducted by the Commission in any year to the posts in the Junior Time Scale shall be fixed in accordance with the rules and orders on the subject and with reference to their merit position as recommended by the Union Public Service Commission based on the competitive examination.
Provided that any probationer appointed on the basis of earlier selection shall rank above the person appointed on the basis of subsequent selection.

(b) Officers appointed to the Service in terms of provisions of rule 10 shall be given two years' weightage in seniority vis-a-vis the officers appointed in the same year through competitive examination.

(c) Among the officers appointed through the competitive examination in a particular year and the promoted officers assigned to that year after allowing weightage in terms of sub-rule (b) above, the latter shall be placed en-bloc below the junior most direct recruit of that year.

Provided that those promoted on the basis of earlier selection will rank senior to those promoted on the basis of later selection.

(3) The inter-se-seniority of Officers appointed to the Senior Time Scale, Junior Administrative Grade, Senior Administrative Grade and Higher Administrative Grade comprising the posts of Additional Controller General of Defence Accounts and Principal Controller of Defence Accounts and equivalent, shall be determined in the order of their position in the respective select lists for promotion to the such grades and those promoted on the basis of an earlier selection shall rank senior to those promoted on the basis of subsequent selection.

9. 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 Government may extend the period of probation in accordance with the instructions issued by the Government from time to time.

(2) On completion of the period of probation or any extension thereof, a directly recruited officer, shall, if considered fit for permanent appointment, be confirmed in his appointment on the recommendations of a duly constituted Departmental Promotion Committee, the composition of which will be as shown in Schedule-111. As regards an officer promoted to the Junior Time Scale, if the officer is considered fit for continued appointment to the Service, an order will be passed by the appointing authority that the officer has successfully completed the probation, on the recommendations of a duly constituted Departmental Promotion Committee, the composition of which will be as shown in Schedule-111.
(3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that the officer has not successfully completed the period of probation, the Government may discharge the directly recruited officer from the Service, or revert the promoted officer to the post held by him prior to his appointment in the Service.

(4) During the period of probation, or any extension thereof, directly recruited officers may be required by the Government to undergo such courses of training and instruction as the Government may deem fit, and will have to pass a Departmental Examination in two parts, namely, Part-I and Part-II. Passing of the Departmental Examination is a pre-condition to be declared as having satisfactorily completed 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.

10. RECRUITMENT BY PROMOTION.-

Recruitment by promotion to the posts in the Junior Time Scale of the Service shall be made by selection (with due regard to seniority) from amongst Senior Accounts Officers (Group B’ Gazetted) in the pay scale of Rs. 8000-13500 with five years’ (combined) service in the grade of Senior Accounts Officer/Accounts Officer on the recommendations of the Departmental Promotion Committee, the composition of which will be as shown in Schedule-11. The eligibility of officers from the feeder grade shall be determined in accordance with provisions of Note (1) and (2) below Schedule-11. The number of vacancies to be filled up by promotion will be determined in accordance with proviso to rule 7(1)(ii).

11. APPOINTMENTS BY DEPUTATION.-

The Government may take on deputation, for specified period, officers of the same grade and pay scale from Central Services Group ‘A’, for holding posts in the Defence Accounts Department in Senior Time Scale and up to SAG level.

Note -1. The Commission shall not be consulted for selection of officer(s) for deputation from the other Group ‘A’ Services.

Note -2. The period of deputation in the Service shall be two years initially, extendable up to 3 years.
Note -3. Officers appointed in the Service on deputation shall be entitled to deputation (duty) allowance in accordance with the orders issued by the Government from time to time.

Note -4. If an officer who, after selection for appointment on deputation to a post in the Service, is posted to any post carrying any special pay/special allowances, he will not be entitled to such special pay/special allowances but will draw only the deputation allowance permissible under Note (3) above.

12. CONDITIONS OF SERVICE.-

(1) Officers appointed to the Service shall be liable to serve anywhere in India including field service in or out 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 Govt. 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. POWERS 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 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, theScheduled Tribes, the Other Backward Classes 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.

17. **RESIDUARY MATTERS.**

In regard to matters not specifically covered by these rules, or regulations or orders made or issued thereunder or by special order, the members of the Service shall be governed by the rules, regulations and orders applicable to the officers of Central Civil Services in general.

File No. F.9(4)/Coord/97

Sd/-

( RAJINDERMOHAN)  
DEPUTY FINANCIAL ADVISER (COORD)
SCHEDULE-I
(See Rule 4)

Designation, Number and Scale of Pay of posts included in the various Grades of the Indian Defence Accounts Service.

1. Duty Posts:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grade &amp; Scale of Pay</th>
<th>No. of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>i)</td>
<td>Controller General of Defence Accounts (Rs. 26000) (fixed)</td>
<td>01</td>
</tr>
<tr>
<td>ii)</td>
<td>Additional Controller General of Defence Accounts and equivalent posts (Rs. 24050-650-26000)</td>
<td>02</td>
</tr>
<tr>
<td>iii)</td>
<td>Principal Controllers of Defence Accounts and equivalent posts (Rs. 22400-525-24500)</td>
<td>12</td>
</tr>
<tr>
<td>iv)</td>
<td>Senior Administrative Grade including three encadered posts of Finance Managers (Rs. 18400-500-22400)</td>
<td>61</td>
</tr>
<tr>
<td>v)</td>
<td>Junior Administrative Grade (Non-Functional Selection Grade) (Rs. 14300-400-18300)</td>
<td>126</td>
</tr>
<tr>
<td>vi)</td>
<td>Junior Administrative Grade (Rs. 12000-375-16500)</td>
<td></td>
</tr>
<tr>
<td>vii)</td>
<td>Senior Time Scale</td>
<td>170</td>
</tr>
<tr>
<td>viii)</td>
<td>Junior Time Scale (Rs. 8000-275-13500)</td>
<td>181</td>
</tr>
<tr>
<td></td>
<td><strong>Total duty posts</strong></td>
<td><strong>553</strong></td>
</tr>
</tbody>
</table>

2. Reserves:

   i) Probationer Reserve 24
   ii) Deputation Reserve 61
   iii) Leave Reserve 05
   iv) Training Reserve 05

**Total Reserve Posts** 95

**Total authorized strength** 648
(Total of Duty posts and Reserves)
**SCHEDULE-II**

Method of Recruitment, Field of Promotion and Minimum Qualifying Service in the next Lower Grade for Appointment of Officers on promotion to Duty Posts included in the various Grades of the Indian Defence Accounts Service.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grade</th>
<th>Method of Recruitment</th>
<th>Field of Selection and the minimum qualifying service for promotion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Controller General of Defence Accounts</td>
<td>By promotion on the basis of selection.</td>
<td>Officers in the posts carrying the Pay Scale of Rs. 22400-525-24500 with 2 years regular service in the grade, including the service, if any, in the posts carrying the Pay Scale of Rs. 24050-650-26000.</td>
</tr>
<tr>
<td>2.</td>
<td>Additional Controller General of Defence Accounts and equivalent posts</td>
<td>By promotion on the basis of selection.</td>
<td>Officers in the posts carrying the Pay Scale of Rs. 22400-525-24500.</td>
</tr>
<tr>
<td>3.</td>
<td>Principal Controller of Defence Accounts and equivalent posts</td>
<td>By promotion on the basis of selection.</td>
<td>Officers in the Senior Administrative Grade (Rs. 18400-500-22400) with 3 years' regular service in the grade.</td>
</tr>
<tr>
<td>4.</td>
<td>Senior Administrative Grade</td>
<td>By promotion on the basis of selection.</td>
<td>(i) Officers in the Junior Administrative Grade with 8 years' regular service in the grade (including Non-functional Selection Grade of the Junior Administrative Grade (Rs. 14300-400-18300)</td>
</tr>
<tr>
<td>5.</td>
<td>Non-Functional Selection Grade of the Junior Administrative Grade</td>
<td>By promotion according to seniority based on suitability.</td>
<td>Officers in the Junior Administrative Grade (Rs. 12000-375-16500) provided officer has entered the 14th year of Grade 'A' service on the 1st January of the year calculated from year of</td>
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</tr>
<tr>
<td>6.</td>
<td>Junior Administrative Grade</td>
<td>By promotion on the basis of selection.</td>
<td>Officers in the Senior Time Scale (Rs. 10000-325-15200) with 5 years' regular service in the grade.</td>
</tr>
<tr>
<td>7.</td>
<td>Senior Time Scale</td>
<td>By promotion according to seniority based on suitability.</td>
<td>Officers in the Junior Time Scale (Rs. 8000-275-13500) with 4 years' regular service in the grade.</td>
</tr>
<tr>
<td>8.</td>
<td>Junior Time Scale</td>
<td>By selection.</td>
<td>Senior Accounts Officers in the scale of Rs. 8000-275-13500 with 5 years' combined service in the grade of Senior Accounts Officer/Accounts Officer.</td>
</tr>
</tbody>
</table>

**Note-1.** First January of the year to which the vacancies pertain, shall be crucial date for determining the eligibility of officers for promotion to various grades. The officers who do not fulfill the requirement of minimum qualifying service with reference to the crucial date shall be considered only against vacancies for the subsequent DPC year.

**Note-2.** 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/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/eligibility service.
**SCHEDULE-III**

Composition of Departmental Promotion Committee for considering cases of Promotion and confirmation of Group 'A' officers of the Indian Defence Accounts Service.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grade</th>
<th>Departmental Promotion Committee for considering promotion</th>
<th>Departmental Promotion Committee for considering confirmation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1.</td>
<td>(i) Chairman/Member, Union Public Service Commission - Chairman &lt;br&gt; (ii) Secretary, Ministry of Defence - Member &lt;br&gt; (iii) Secretary (Defence Finance)/ Financial Adviser (Defence Services) - Member</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.</td>
<td>Controller General of Defence Accounts (Rs. 26000/- fixed)</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>1.</td>
<td>(i) Chairman/Member, Union Public Service Commission - Chairman &lt;br&gt; (ii) Secretary (Defence Finance)/ Financial Adviser (Defence Services) - Member &lt;br&gt; (iii) Controller General of Defence Accounts - Member</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.</td>
<td>Additional Controller General of Defence Accounts and equivalent posts (Rs. 24050-650-26000)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>1.</td>
<td>(i) Chairman/Member, Union Public Service Commission - Chairman &lt;br&gt; (ii) Secretary (Defence Finance)/ Financial Adviser (Defence Services) - Member &lt;br&gt; (iii) Controller General of Defence Accounts - Member</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.</td>
<td>Principal Controller of Defence Accounts and equivalent posts (Rs. 22400-525-24500)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>1.</td>
<td>(i) Chairman/Member, Union Public Service Commission - Chairman</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.</td>
<td>Senior Administrative Grade (Rs. 18400-500-22400)</td>
<td></td>
</tr>
<tr>
<td>5. Non-Functional Selection Grade of the Junior Administrative Grade (Rs. 14300-400-18300)</td>
<td>(i) Secretary (Defence Finance)/ Financial Adviser (Defence Services)  - Chairman  (ii) Controller General of Defence Accounts  - Member  (iii) Additional Financial Adviser MOD (Finance Division)  - Member  (iv) Joint Secretary (AN), Ministry of Home Affairs as nominee of Establishment Officer, Department of Personnel &amp; Training  - Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Junior Administrative Grade (Rs. 12000-375-16500)</td>
<td>(i) Chairman/Member, Union Public Service Commission  - Chairman  (ii) Secretary (Defence Finance)/Financial Adviser (Defence Services)  - Member  (iii) Controller General of Defence Accounts  - Member  (iv) Additional Financial Adviser, MOD (Finance Division)  - Member  (v) Controller of Defence Accounts/Controller of Finance and Accounts (Factories)/Integrated Financial Adviser  - Member</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 7. | **Senior Time Scale (Rs. 10000-325-15200)** | (i) CGDA/Addl.CGDA - Chairman  
(ii) Principal Controller of Defence Accounts/Principal Controller of Accounts (Factories) - Member  
(iii) Controller of Defence Accounts/Integrated Financial Adviser - Member  
(iv) Additional Financial Adviser, MOD (Finance Division) - Member  
(v) Director/DFA (Coord) MOD (Finance) - Member |
|---|---|---|
| 8. | **Junior Time Scale (Rs. 8000-275-13500)** | (i) Chairman/Member, Union Public Service Commission - Chairman  
(ii) Controller General of Defence Accounts - Member  
(iii) Additional Financial Adviser, MOD (Finance Division) - Member  
(iv) Principal Controller of Defence Accounts/Principal Controller of Accounts (Factories)/Joint Controller General of Defence Accounts/Controller of Defence Accounts/Controller of Finance & Accounts (Fys)/Integrated Financial Adviser - Member  
1) Controller General of Defence Accounts/Addl.CGDA - Chairman  
2) Additional Financial Adviser/DFA, MOD (Fin) - Member  
3) Joint Controller General of Defence Accounts/Controller of Finance & Accounts (Fys)/Integrated Financial Adviser - Member |

Note: The Indian Defence Accounts Service Rules, 2000 were published under SRO No. 66 dated 28th February 2000, Gazette of India Part II - Section 4 dated March 11, 2000. These Rules are amended by SRO No. 89 dated 4th July 2006, Gazette of India, Part II-Section 4 dated July 9-July 15, 2006.