

SAOs. Upgrading their pay scale any further will place them in a higher level than the entry grade of IA&AS which is a promotion post. This will be anomalous. The existing pay scale of SAO will, therefore, need to be maintained. Merger of the Fifth CPC pay scales of Rs.5000-8000, Rs.5500-9000 and Rs.6500-10500 will place the posts of Senior Auditor/Accountant and Section Officer in an identical pay band and grade pay even though the former are a feeder grade for promotion to the latter. The post of Section Officer would, therefore, also need to be upgraded. The post will consequently be placed in the next higher grade carrying grade pay of Rs.4800 in pay band PB-2 of Rs.8700-34800 that corresponds to the pre-revised pay scale of Rs.7500-12000. This upgradation will place the posts of Section Officer and Assistant Accounts/Audit Officer in an identical pay scale, thus necessitating the upgradation of the latter category. The posts of Assistant Accounts/Audit Officer and Accounts/Audit Officer should, therefore, be merged in the pay band PB-2 of Rs.8700-34800 along with grade pay of Rs.4800 that corresponds to the pre-revised pay scale of Rs.7500-12000. The post of Senior Accounts/Audit Officer shall be placed in the corresponding revised pay band PB-2 of Rs.8700-34800 along with a grade pay of Rs.5400. The existing parity between posts in various organized cadres shall be maintained. Accordingly, the aforesaid structure being recommended in IA&AD will be extended in case of other organized accounts cadres like Controller General of Accounts, Controller General of Defence Accounts, Railways Accounts, Postal Accounts, Telecom Accounts.

*Other posts in  
IA&AD*

7.56.10 The Commission has separately recommended parity between Secretariat and non-Secretariat organisations in Chapter 3.1 of the Report. Recommendations have also been made for various common categories posts in Chapter 3.8. These recommendations will also extend to the posts in IA&AD. The Group D posts in this department shall be governed by the recommendations made in Chapter 3.7 of the Report. All Central Group A services have been considered in Chapter 3.3 of the Report. The recommendations made therein shall also extend to officers in IA&AS.

*Divisional  
Accountants*

7.56.11 Divisional Accountants/Divisional Accounts Officers constitute a separate cadre in 13 States under the administrative control of IAAD. They discharge the role of Financial Advisers to the Executive Engineers and ensure a measure of proficiency in the accounting of public works transactions besides serving the needs of internal audit. The existing structure is as follows:-