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करियर शीट • CAREER SHEET

Indian Audit and Accounts Service (IA&AS)

भारतीय लेखा परीक्षा एवं लेखा सेवा (आई.ए. एंड ए.एस.)

7 Sept 2026

The Indian Audit and Accounts Service is the officer service of the institution that checks, under the Constitution, where and how the government spent the public's money. The Comptroller and Auditor General — the CAG — is under...

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करियर मार्गदर्शन कार्यशाला, डाइट बाड़मेर (14-17 जुलाई 2026) में विकसित व लोकार्पित
Developed & unveiled at the Career Guidance Workshop, DIET Barmer (14-17 July 2026)

यह एक स्वतंत्र परियोजना है, जो सरकार की आधिकारिक करियर-मार्गदर्शन सामग्री पर आधारित है। • An independent project based on the Government's official career-guidance content.

1 About this career

The Indian Audit and Accounts Service is the officer service of the institution that checks, under the Constitution, where and how the government spent the public's money. The Comptroller and Auditor General — the CAG — is under no ministry; the office answers to Parliament, and its reports are laid on the floor of the House. An officer of this service audits the accounts of the Union government, the state governments and the public sector undertakings, and reports whether a scheme's money actually reached where it was meant to. Selection is through the Civil Services Examination and the entry pay is the same as the IAS — a basic of ₹56,100. Training is at the National Academy of Audit and Accounts in Shimla.

2 At a glance

Minimum qualification	A graduate degree in any discipline from a recognised university. No subject is required. Final-year candidates may sit the written part
Department	the office of the Comptroller and Auditor General of India (CAG)
Selection exam	The UPSC Civil Services Examination (Prelims + Mains + Interview) — the same examination as for the IAS
Age limit	21 to 32 years (as on August 01, 2026); five years' relaxation for SC/ST and three for OBC
Starting salary	₹56,100 a month (Level 10 of the 7th CPC pay matrix), excluding allowances — the same as the IAS
Training	the National Academy of Audit and Accounts (NAAA), Shimla, preceded by the common Foundation Course at LBSNAA, Mussoorie

3 What you need

INTERESTS

- An interest in public service and how government works
- The will to sustain a long and disciplined preparation
- Reading rules, records and figures, and drawing conclusions from them

ABILITIES

- Verbal ability — the Main examination is wholly descriptive and carries a separate essay paper
- Numerical and analytical ability, used daily in this service's work
- Logical ability — the second paper of the Preliminary tests exactly this

KEY SKILLS

- auditing the accounts of the Union, the states and the public sector undertakings; performance audit, which asks whether a scheme achieved what it set out to; and preparing the reports laid before Parliament and the state legislatures
- Report and note writing, in both Hindi and English
- An understanding of government rules and financial procedure
- Managing a team and an office

4 How to get there

- 1 Take a degree in any discipline — Arts, Commerce, Science, Agriculture, Engineering, any. The Civil Services Examination asks for a degree, not a subject.
- 2 Begin reading a newspaper and practising writing during the degree itself. The Main examination is wholly descriptive, so the earlier the writing habit forms the better.
- 3 Fill the order of preference among services with care — that order, together with your rank, decides which service you get.
- 4 For Rajasthan students of the SC, ST, OBC, MBC, EWS and minority categories, free UPSC coaching is available under the Mukhyamantri Anuprati Coaching Yojana. Applications go through the SSO portal.



Attempts are limited, so make the first one when the preparation is genuinely there — but not so late that the age limit closes in.

MAIN EXAMS

- Selection is through the UPSC Civil Services Examination — the same examination that fills the Indian Administrative Service, the Indian Police Service and the Indian Foreign Service. It has three stages: a Preliminary examination, a Main examination and an Interview. There is no separate examination for this service; one examination fills twenty-three services, and which one you get is decided by your rank and the preferences you record.
- The age band is 21 to 32 as on August 01, 2026 (born not earlier than August 2, 1994 and not later than August 1, 2005). SC and ST candidates get five years' relaxation and OBC candidates three. The qualification is a graduate degree in any discipline — no subject is required. A candidate in the final year, still awaiting a result, may sit the written part.
- After selection the training is at the National Academy of Audit and Accounts (NAAA), Shimla. Probationers of all the services first do a common Foundation Course at the Lal Bahadur Shastri National Academy of Administration, Mussoorie, and then go on to their own service academy.
- That is also the most practical thing about this route, and it should be understood at the outset: you do not apply for this service separately. You sit the Civil Services Examination and record an order of preference among the services. The rank needed for the Indian Administrative Service is the highest; Indian Audit and Accounts Service (IA&AS) comes at a rank below it. Which means one preparation opens several services — and a student who treats the IAS as the only success is undervaluing their own work.
- The number of attempts is limited, and this is the examination's hardest condition: a general candidate gets six. SC and ST candidates have no limit on attempts, and OBC and PwBD candidates get more. So when to take the first attempt is itself a decision.
- This page is written from Examination Notice No 05/2026–CSE dated February 4, 2026, for which the last date for the online application was February 24, 2026 and the vacancies across all services were expected to be approximately 933 (including 33 reserved for candidates with benchmark disabilities). Service-wise vacancies are not published in the notice; they change every year. When a fresh notice opens, take the dates, the vacancies and the reckoning date from that one.

5 Where to study

ONLINE

- UPSC — examination notices, syllabus and previous question papers — All India (<https://www.upsc.gov.in/>)
- Indian Audit and Accounts Service (IA&AS) — the department's own website — All India (<https://cag.gov.in/>)
- Economic Survey and Budget documents — core reading for the Main examination — All India (<https://www.indiabudget.gov.in/economicsurvey/>)

FEES

There is no separate cost of study on this route — the qualification is a degree in any discipline, available at very low fees in a government college. The Civil Services Examination fee is small and is not charged to SC, ST, women and PwBD candidates. Coaching is not compulsory, and Rajasthan's Mukhyamantri Anuprati Coaching Yojana provides it free to eligible students.

SCHOLARSHIPS

- Mukhyamantri Anuprati Coaching Yojana (free UPSC coaching, apply via SSO) (<https://sso.rajasthan.gov.in/signin>)
- National Scholarship Portal — central and state scholarships for graduation (<https://scholarships.gov.in/>)

6 What the work is like

WHERE YOU WORK

The office of the Comptroller and Auditor General of India, and the Accountant General offices across the country. It is an all-India service, so a posting may be anywhere in the country.

WORK CULTURE

The work is auditing the accounts of the Union, the states and the public sector undertakings; performance audit, which asks whether a scheme achieved what it set out to; and preparing the reports laid before Parliament and the state legislatures. Hours are regular, though they lengthen around a session of Parliament, the budget or an inspection. Decisions carry your signature and stay on the record.

WHO HIRES

- The office of the Comptroller and Auditor General of India, and the Accountant General offices across the country

DEMAND (2026)

The Civil Services Examination expected approximately 933 vacancies across all twenty-three services in 2026, and this service's share of that is small. The competition is national and lakhs of candidates sit, which makes it a long-preparation goal. But keep one thing in view: the preparation is shared. A student who aims here finds the same work carries into the RPSC's RAS examination, SSC CGL and the banking examinations — where the posts are far more numerous.

7 Career growth

- 1 Junior Time Scale — the entry level, pay Level 10, basic ₹56,100
- 2 Senior Time Scale
- 3 Junior Administrative Grade and Selection Grade
- 4 Senior Administrative Grade — the senior posts of the office of the Comptroller and Auditor General of India (CAG)

EARNINGS

Starting	₹56,100 प्रति माह (वेतन स्तर 10, मूल वेतन), भत्तों को छोड़कर
Mid level	₹1,18,500 – ₹1,44,200 प्रति माह (मूल वेतन, वरिष्ठ एवं प्रशासनिक ग्रेडों में)
Senior level	₹2,00,000 से अधिक (मूल वेतन, वरिष्ठ प्रशासनिक ग्रेड एवं उससे ऊपर)

The starting pay is Level 10 of the 7th Central Pay Commission matrix — a basic of ₹56,100, the same entry level as the IAS. Every Group 'A' service enters on the same pay; what differs is the work and the pace of promotion, not the starting salary. Dearness, house rent and transport allowances come on top, so the amount in hand is considerably more. These figures will change when the 8th Central Pay Commission's recommendations take effect.

8 The good parts · The challenges

The good parts

- A degree in any discipline is enough — a student from Arts, Commerce, Science or Agriculture is eligible
- The entry pay is the same as the IAS — a basic of ₹56,100 at Level 10
- The CAG is under no ministry and answers to Parliament — the independence in the work is unusually high
- One examination opens twenty-three services, so a single preparation has many possible outcomes
- SC and ST candidates have no limit on the number of attempts

The challenges

- The competition is among the hardest in the country — lakhs of candidates for roughly 933 posts across all services
- A general candidate gets only six attempts, and the age limit is 32
- You cannot choose this service directly — it comes by rank and preference, so the outcome is not wholly in your hands
- The work is mostly accounts, records and reports; it does not carry the public-facing role that district administration does
- It is an all-India service — a posting may be anywhere in the country, far from home

9 If this route does not work out

One exam or one attempt does not close the door. The same subjects also open these routes — entry is usually easier, and you can return to this field later.

- Indian Revenue Service
- Indian Foreign Service
- Indian Police Service

10 Sources & further reading

1. CAG — Comptroller and Auditor General of India — <https://cag.gov.in/>
2. National Academy of Audit and Accounts, Shimla — this service's training academy — <https://cag.gov.in/naaa/en>
3. UPSC — examination notices and syllabus — <https://www.upsc.gov.in/>
4. Examination Notice No 05/2026-CSE — the source of this page — <https://www.upsc.gov.in/sites/default/files/Notif-CSP-2026-Engl-060226Rev.pdf>