

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), WEST BENGAL,
TREASURY BUILDINGS, 2, GOVT PLACE (WEST) KOLKATA-700 001.**

No.Admn.I/Staff Position/101/153

Date: 21.11.2025

CIRCULAR

Subject- Creation of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA) cadres.

Strategic Management Unit at Headquarters' Office vide their Notification No. 440/98-SMU/2025 dated 09.11.2025 has intimated that the Competent Authority has given 'in principle' approval for the creation of following two new Central Cadres for Senior Audit Officers(SR.AOs) and Assistant Audit Officers (AAOs) namely,

- (i) **Central Expenditure Audit (CEA) and**
- (ii) **Central Revenue Audit (CRA) cadres;**

The CRA Cadre will promote specialisation in auditing revenue collection and CEA cadre will focus on auditing expenditure of the Union Government. The aforementioned cadres will come into effect from 01.01.2026.

Further details including the course of action to be taken, modalities and roll out plan will be issued by the Staff Wing in due course of time.

Copy of Notification No. 440/98-SMU/2025 dated 09.11.2025 of Strategic Management Unit containing the other details in this regard is enclosed herewith.

**//Authority: DAG (Admn.)'s order dated 20.11.2025
kept in the file Admn.I/Staff Position/101//**


Sr. Audit Officer (Admn.1)

Copy forwarded through E-mail for information and necessary action to:-

1. Secretary to Principal Accountant General (Audit-I), West Bengal, Kolkata
2. Secretariat to DAG(AMG-I & Admn.)/DAG (AMG-II)/DAG(AMG-III)/DAG(AMG-IV)
3. Sr.AO (Welfare)
4. All Branch Officers of this office.
5. Sr. AO (Admn.), Office of the Principal Accountant General (Audit-II), West Bengal, CGO Complex, 5th floor, Salt lake, Kolkata-700064
6. **Sr. AO (EDP) – It is requested to publish the matter in this office Website.**
7. Hindi Section, for translation in Hindi.
8. Secretary, Category-I/II/III Association, O/o the Principal Accountant General (Audit-I), West Bengal and Office of the Principal Accountant General (Audit-II), West Bengal.
9. Notice Boards

भारत के नियन्त्रक-महालेखापरीक्षक का कार्यालय
9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली 110124
OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
9, Deen Dayal Upadhyaya Marg, New Delhi 110 124

नीतिगत प्रबंधन इकाई
Strategic Management Unit

स: 440 /98-SMU/2025

दिनांक: 9 November 2025

Notification

विषय: Creation of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA) cadres.

The audit of receipts and expenditure of Union Government is presently undertaken by Offices of the Directors General of Audit/Pr. Directors of Audit (Central) offices and exclusive offices designated for audit thereof. The staffing pattern of these offices is fragmented, with cadre control spread across multiple State Civil Audit offices and independent Cadre Controlling Authorities. This decentralised arrangement, coupled with misalignment of cadre management following the restructuring of audit offices in the past, has resulted in limited flexibility in deployment, uneven distribution of manpower and suboptimal utilisation of skilled personnel.

2. Besides, the Headquarters Office also maintains a separate cadre analogous to those in the field offices. However, 90 per cent of the posts sanctioned for Headquarters are filled through deputation from field offices.

3. In view of above, the Competent Authority has given 'in principle' approval for the creation of following two new Central Cadres for Senior Audit Officers (Sr. AOs) and Assistant Audit Officers (AAOs) namely,

- (i) Central Expenditure Audit (CEA) and
- (ii) Central Revenue Audit (CRA) cadres;

4. The two new cadres will draw sanctioned strength from existing audit offices as follows:

- (i) CRA cadre to be formed by transferring up to two-thirds of the staff strength from DGA/PDA Central offices performing both Receipt and Expenditure audit functions, and by subsuming DGA (Central Receipt), New Delhi and CRA vertical of Headquarters.
- (ii) CEA cadre to be formed by transferring the remaining one-third strength from such offices, along with exclusive central expenditure audit offices (including Finance & Communication Audit), CTIs, RCBKI/Cs, and several verticals of Headquarters.

5. By consolidating fragmented cadre structures and establishing domain-based specialisation, it would result in centralised cadre management, improved deployment

Pl. A. G's Secretariat
Date of receipt: 12/11/2025
Diary No. 2 mail / 554
प्रतिपाद्यक के लिए नमूने का पत्र

DAG (Admin. & AMQ-II) Sectt. 645	
Diary no. : DAG (Admin. & AMQ-II) Sectt. /	
Date: 12.11.25	Time: 3:15 P.m.
Sign./Initials:	

Admin-3/CAG/85
Date: 13/11/2025

13/11/2025

प्रदत्त के लिए

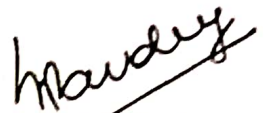
flexibility and provide officers with specialised career pathways in their chosen audit domains.

6. The CRA cadre will promote specialisation in auditing revenue collection and CEA cadre will focus on auditing expenditure of the Union Government.

7. The aforementioned cadres shall come into effect from 1st January 2026.

8. Further details including the course of action to be taken, modalities and roll out plan shall be issued by the Staff wing in due course of time.

यह सक्षम प्राधिकारी द्वारा अनुमोदित है।


(Swati Pandey)

Pr. Director (Personnel, SMU & Coord)

To
All DAIs/ADAI
DsG/PDs at Hqrs
All offices of IAAD