

**प्रधान महालेखाकार (लेखापरीक्षा-प्रथम) का कार्यालय, मध्य प्रदेश,**  
**ऑडिट भवन, झाँसी रोड, ग्वालियर**

Admn-11/G-1/CRA-CEA/का.आ./

दिनांक: 25-11-2025

कार्यालय आदेश/Office order - 429

मुख्यालय के पत्र संख्या Circular No. 43-Staff Wing/2025, No. 1104-Staff (Appt.III)/167-2025 दिनांक 21.11.2025 के अनुसार *Central Expenditure Audit* तथा *Central Revenue Audit* के लिए Centralized Cadres का गठन किया जाना है, जिसके लिए दिशानिर्देश (Guidelines) जारी किए गए हैं। (दिशानिर्देश संलग्न हैं।)

जारी दिशानिर्देशों के अनुसार, इस कार्यालय के नियंत्रण अधीन सभी वलेपअ एवं सलेपअ (तीनों कार्यालयों के) द्वारा चाहे वे किसी भी कैडर (CRA / CEA /Existing CCA) का विकल्प चुनें, विकल्प प्रपत्र अनिवार्य रूप से भरा जाना है।

Option Form को SAI Capacity Building Portal के माध्यम से सबमिट करना होगा। Annexure-B के Part-A एवं Part-B संबंधित वलेपअ/सलेपअ द्वारा स्वयं भरे जाएंगे।

सभी संबंधित अधिकारियों को निर्देशित किया जाता है कि वे नियत तिथि 05.12.2025 तक अपना विकल्प अनिवार्य रूप से SAI Capacity Building Portal पर भरा जाना सुनिश्चित करें।

As per the Headquarters letter Circular No. 43-Staff Wing/2025, No. 1104-Staff (Appt.III)/167-2025 dated 21.11.2025, Centralized Cadres are to be constituted for Central Expenditure Audit and Central Revenue Audit, for which Guidelines have been issued. (Guidelines are enclosed.)

As per the issued guidelines, the Option Form is to be mandatorily filled by all the Sr.AOs and AAOs (of all the three offices) under the control of this office, irrespective of the cadre (CRA/CEA/Existing CCA) they opt for.

The Option Form has to be submitted through the SAI Capacity Building Portal. Part-A and Part-B of Annexure-B will be filled by the concerned Sr. AO/AAO themselves.

All concerned officials are directed to ensure that their option is mandatorily filled on SAI Capacity Building Portal by the due date 05.12.2025.

(उप महालेखाकार/प्रशासन के अनुमोदन से जारी)

संलग्न: यथोक्त ।

भवदीय,

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन11  
दिनांक:25-11-2025

Admn-11/G-1/CRA-CEA/

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु

1. सचिव, प्रधान महालेखाकार (लेखापरीक्षा-प्रथम), मध्य प्रदेश, ग्वालियर।
2. सचिव, प्रधान महालेखाकार (लेखापरीक्षा द्वितीय) मध्य प्रदेश, भोपाल
1. उप महालेखाकार/प्रशासन, प्रधान महालेखाकार (लेखापरीक्षा-द्वितीय) का कार्यालय, म.प्र. भोपाल, कृपया दिशा-निर्देशों के बिंदु 12.2 के अनुसार Annexure-B के Part-C की जानकारी SAI Capacity Building पोर्टल पर भराने की व्यवस्था करें।
2. उप निदेशक (केंद्रीय), महानिदेशक लेखापरीक्षा (केंद्रीय प्राप्ति), नई दिल्ली का कार्यालय, शाखा-ग्वालियर, कृपया दिशा-निर्देशों के बिंदु 12.2 के अनुसार Annexure-B के Part-C की जानकारी SAI Capacity Building पोर्टल पर भराने की व्यवस्था करें।
2. उप महालेखाकार/ए.एम.जी. 1,2,3,4 एवं 5 ।
3. वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन-12,13,14, विधि कक्ष, गोपनीय कक्ष, फास (एम), सामान्य अनुभाग, कार्यपालन शाखा, कल्याण शाखा, हिंदी कक्ष, रिपोर्ट, रिपोर्ट-पी.ए.सी., आई.टी.ए., स.ले.प.अ. (डी.एजी. सेल)/ए. एम. जी. -1,2,3,4,5, ऑडिट इम्पैक्ट सेल, ए.पी.डी.ए.सी., नीतिगत प्रबंधन इकाई ।
4. वरिष्ठ लेखापरीक्षा अधिकारी/ आई.एस. विंग को CRA-CEA के Centralized cadres तैयार किये जाने हेतु गाइडलाइन्स को यथाशीघ्र कार्यालय की वेबसाइट पर अपलोड करने हेतु ।
5. उत्कर्ष यादव, स.ले.प.अ. को इन्टरनेट एवं इंट्रानेट सम्बंधित कार्य हेतु ।
6. प्रतिनियुक्ति पर पदस्थ अधिकारी को (सूची अनुसार) उनके कार्यालय के माध्यम से प्रेषित। संबंधित कार्यालय कृपया दिशा-निर्देशों के बिंदु 12.2 के अनुसार Annexure-B के Part-C की जानकारी SAI Capacity Building पोर्टल पर भराने की व्यवस्था करें।
7. सूचना पटल ।

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन-11

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124



**Circular no. 43 -Staff Wing/2025**  
**No. 1104- Staff (Appt.III)/ 167-2025**  
OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEENDAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

दिनांक / DATE **21 NOV 2025**

To

1. Deputy C&AG, Commercial and Report Central
2. Deputy C&AG, Central Revenue Audit
3. All HoDs (As per mailing list)
4. Director (P)

**Subject: Creation of Centralized cadres for Central Expenditure Audit and Central Revenue Audit-reg.**

Sir/Madam,

Nine (09) DGA/PDA (Central) offices and their branch offices conduct audit of Central Receipts and Central Expenditure. Additionally, Director General of Audit (Central Expenditure), New Delhi, Principal Director of Audit (Industry & Corporate Affairs), New Delhi, Director General of Audit, Central Expenditure (E&SD), New Delhi and Director General of Audit (Finance & Communication), New Delhi with their associated branch offices, exclusively carry out Central Expenditure Audit (CEA). Currently, officers are drawn from multiple State Civil Audit offices and from Director General of Audit, Central Expenditure, New Delhi, except Director General of Audit (Central), Kolkata, which has its own cadre. Commercial staff required for CEA is provided by the Commercial Wing at Headquarters.

## 2. Creation of Centralized Cadres

This fragmented cadre control, spread across sixteen (16) Cadre Controlling Authorities (CCAs) for CRA and nineteen (19) CCAs for CEA, has resulted in inconsistent staffing, reduced mobility, and suboptimal alignment with organizational needs. Headquarters, Central Training Institutes (CTIs) and Regional Capacity Building & Knowledge Institutes/Centers (RCB&KIs/Cs), predominantly dependent on deputation, face persistent shortages. To address these systemic issues, the C&AG has approved the creation of two centralized cadres at AAO and SAO levels:

- Central Revenue Audit (CRA)
- Central Expenditure Audit (CEA)

Both cadres is planned to be operationalized w.e.f. 01.01.2026.

### 3. Coverage of Offices

The following offices fall under the purview of the scheme:

- (i) Nine (09) DGA/PDA (Central) offices and their eleven (11) Branch Offices performing both CRA & CEA
- (ii) Exclusive CRA Office: DGA (CR), New Delhi
- (iii) Exclusive CEA Offices: DGA (CE), New Delhi, PDA (I&CA), New Delhi (including Civil Manpower posted in DGA (Infrastructure), New Delhi, DGA(Energy), New Delhi, DGA, CE (E&SD), New Delhi, DGA (F&C), New Delhi
- (iv) CTIs, RCB&KIs/Cs
- (v) Headquarters' Cadre

### 4. Reallocation of Sanctioned Strength

4.1. Reallocation of sanctioned strength in SAO and AAO cadre of different offices under the coverage of the scheme shall be carried out in the following manner:

#### 4.1.1 Central Revenue Audit (CRA) Cadre

CRA cadre will be formed by transferring Sanctioned Strength (SS) of SAO and AAO in the following manner:

- (i) 2/3<sup>rd</sup> SS of DGA/PDA (Central) offices and their branch offices
- (ii) SS of DGA (CR), New Delhi
- (iii) SS of CRA Wing of Headquarters.

Tentative strength of CRA cadre works out to 478 SAO and 934 AAO. Same is subject to change based on respective audit jurisdictions.

#### 4.1.2 Central Expenditure Audit (CEA) Cadre

CEA cadre will be formed by transferring Sanctioned Strength (SS) of SAO and AAO in the following manner:

- (i) 1/3<sup>rd</sup> SS of DGA/PDA (Central) offices and their branch offices
- (ii) DGA(CE), New Delhi excluding DGA(CR), New Delhi and including PAG (Audit), Delhi
- (iii) DGA (F&C), New Delhi including its branch offices
- (iv) SS of PDA (I&CA), New Delhi which includes SS of Civil Audit allocated for DGA, CE (E&SD), New Delhi, DGA(Infrastructure), New Delhi, DGA (Energy), New Delhi and PDA (AFWR), New Delhi
- (v) Approximately 75 percent of SS of Headquarters

- (vi) CTIs.
- (vii) RCB & KIs/Cs

The tentative CEA strength of the cadre works out to 1,030 SAOs and 1,814 AAOs subject to changes based on respective audit jurisdictions.

**4.2.** SS of SAO/AAO of existing State Civil Audit Offices which function as CCA of DGA/PDA (Central) offices shall be reduced commensurate to the SS assigned for the DGA/PDA (Central) offices except in case of DGA (Central), Kolkata.

**4.3.** SS of exclusive Central Audit offices viz. DGA (Central), Kolkata, DGA (CE), New Delhi (including offices under its cadre control), PDA (I&CA), New Delhi, and NAAA, Shimla shall be reduced to zero, as on 01.01.2026, as the entire SS is to be transferred to either the CEA or CRA cadres. These offices shall function with the existing allocated strength, without having the CCA function in respect of officials borne in either CEA or CRA cadre. The existing cadre shall be treated as a **Dying Cadre** which shall be operated only for the non-optee SAOs and AAOs with supernumerary posts. No further appointments are to be made in these cadres against vacancies arising after panel year 2025. Supernumerary posts shall be personal to the person against whom it is created and shall be abolished, once the post is vacated due to natural attrition or any other reasons. In case of Headquarters' cadre, the same would be progressively reduced with encadrement of strength of various functional verticals such as Commercial, Defence, CEA and CRA cadres.

**4.4.** Detailed office-wise revised sanctioned strength, as well as the finalized sanctioned strength of these two cadres, will be issued separately.

## **5. Cadre Controlling Authority**

Both CRA and CEA cadres shall be managed centrally from the Headquarters. A new vertical under DAI (HR) shall be created which shall function as CCA for both centralized cadres of CRA and CEA cadres.

## **6. Functional Jurisdiction**

The scheme aims to address functional issues emerging due to administrative bottlenecks in terms of cadre management spread across multiple CCAs. However, the functional roles and responsibilities of the impacted offices shall remain aligned with the existing set-up. HoDs and Group Officers of these offices shall discharge their duties as per the roles assigned in the existing arrangement.

## **7. Structure of Option System for SAOs and AAOs**

One-time option shall be sought from all existing Sr. AOs and AAOs of contributing CCAs of the offices mentioned in paragraph 3. List of offices alongwith CCAs are attached in **Annexure A**. Available option choices in respect of each office are as below:

| Category of Office                                                                                             | Option Choices                   |
|----------------------------------------------------------------------------------------------------------------|----------------------------------|
| DGA/ PDA (Central) offices and its Branch offices except DGA (Central), Kolkata                                | Existing State Cadre, CEA, CRA   |
| DGA (Central), Kolkata and its Branch offices, DGA (CE), New Delhi (including offices under its Cadre Control) | Existing Cadre (Dying), CEA, CRA |
| PDA (I&CA), New Delhi (including offices under its Cadre Control as mentioned above)                           | Existing Cadre (Dying), CEA      |
| DGA (F&C), New Delhi including its sixteen Branch offices                                                      | Existing Cadre (Dying), CEA      |
| Headquarters office                                                                                            | Existing Cadre (Dying), CEA      |
| NAAA, Shimla                                                                                                   | Existing Cadre (Dying), CEA      |

#### 8. All India Transfer Liability and Transfer/Posting Board

Employees of CEA and CRA cadres shall have all India Transfer Liability within the offices under respective jurisdictions of these cadres. Transfer shall be made in terms of Transfer & Posting Policy.

#### 10. New SAS stream for CEA and CRA

- (i) New SAS streams for CEA and CRA shall be introduced comprising stream specific papers. In CEA stream, F&C content specific papers shall be included and separate F&C stream shall be dispensed with. Detailed syllabus shall be circulated by the Exam Wing in due course of time.
- (ii) All new appointments shall be made through CEA and CRA streams of SAS Examination.
- (iii) Existing SAOs and AAOs who opt into CEA or CRA cadre, shall have to qualify any cadre-specific papers to be introduced within two (02) years of their joining the new cadre.

#### 11. Service Conditions

Detailed service conditions for three categories:

(A) Employees who opt for CEA or CRA cadre;

(B) Employees who opt for continuing in the existing State Civil Audit Cadre; and

(C) Employees who opt for continuing in the existing dying cadre are given in the option form for which specific undertaking would be taken during the process of exercising of the option.

**A. Employees who opt for CEA or CRA cadre****(a) Inter-se seniority****(i) For promoted AAOs/SOs**

Amongst all the promoted AAOs/SOs who opt-in to the new centralized cadres, their seniority in AAO/cadre shall be fixed from date of promotion (i.e., date of assumption of charge) as regular AAO/SO. This seniority shall become reference for any further promotion in higher cadres.

**(ii) For directly recruited AAOs/SOs**

Amongst all the directly recruited AAOs/SOs who opt-in to the new centralized cadres, their seniority shall be fixed in terms of Headquarters circular dated 29.01.2025 i.e., Date of joining and ranking. **(Detailed circular attached)** This seniority shall become reference for any further promotion in higher cadres.

**(iii) Inter-se seniority between directly recruited AAOs/SOs and promoted AAOs/SOs**

To be governed by the Headquarters circular dated 29.01.2025.

**(iv) For SAOs**

Amongst all the SAOs who opt-in the new centralized cadres, the seniority shall be fixed on the basis of length of service in both AO and SAO cadre combined together. This seniority shall become reference for any further promotion in higher cadres.

In case where length of service is equal in respect of two candidates, their inter-se seniority shall be fixed on the basis of length of service rendered as SO/AAO and AO/SAO combined together.

**(v) Pending DPCs for promotion to SAO cadre for panel year 2025**

In respect of AAOs who opt for the CEA or CRA cadre and are also under consideration for promotion to the SAO cadre for the panel year 2025 (i.e. vacancies arising up to 31.12.2025), but whose promotion orders are pending at the time of exercising options due to administrative reasons, the following shall apply:

Such AAOs, upon issuance of the promotion order by the existing CCA against which the promotion is being made, shall assume charge as SAO in the CEA cadre. Their assumption of charge in the centralized cadre will be treated as deemed joining in the existing CCA. Accordingly, their option will be treated as



that exercised by an SAO, and their regular service as SAO shall be reckoned from the date they assume charge as SAO in the centralized cadre.

**(b) Treatment of previous service**

Previous service rendered in the capacity of AAO or SAO in the existing Cadre, shall be counted as regular service in the new Centralized cadres of CEA and CRA. Service rendered as AAO (Ad-hoc) and AAO (R/T) shall not be considered for this purpose.

**B. Employees who opt for continuing in the existing State Civil Audit Cadre**

**(i) Promotion**

W.e.f. panel year 2026 (i.e. vacancies arising on or after 01.01.2026), appointments (direct recruitment, promotion) in the State Civil Audit cadres shall be made against the vacancies to be created against the revised Sanctioned Strength i.e. after carving out SS assigned for DGA/PDA (Central) offices.

**(ii) Transfer within same station**

If any SAO or AAO opts to continue in the existing cadre, he/she is liable for transfer to any office under the jurisdiction of CRA/CEA cadre within the same station where he/she is currently posted.

**C. Employees who opt for continuing in the existing dying cadres**

**(i) Promotion**

No further appointment (direct recruitment or promotion) would be made in the dying cadres in panel year 2026 (i.e. vacancies arising on or after 01.01.2026). These cadres shall cease to exist once all the non-optee SAOs and AAOs vacates the supernumerary posts due to natural attrition or any other reasons.

**(ii) Transfer within same station**

If any SAO, AAO opts to continue in the existing, he/she is liable for transfer within any offices under the jurisdiction of CEA cadre within the same station where he/she is currently posted.

**12. Seeking of option**

**12.1 Option form**

Option form consists of Parts A, B and C. Part A regarding basic details and Part B regarding undertaking on service condition are to be filled by individual employees. Group Officer in-charge of Administration



of the CCA will fill Part C and verify details of Part A filled-in by the employee. Option form is attached in **Annexure B**.

### **12.2. Procedure of exercising option**

Option shall be captured through SAI- Capacity Building Portal (<https://training.cag.gov.in/Login.aspx>). After logging into the portal through existing credentials, each employee though "General User" role will be able to access the form in the following tab:

Employee Participation -> Cadre Option Form

Submitted forms can be viewed by the Group Officer (Admin) using the "Office Admin" role through the tab: Centralized Cadres -> Forward Cadre Option Form. For each form, one has to fill "Part C" of the said form. Once all submitted forms are completed by the office, the forms are to be forwarded to headquarters by clicking the submit button. Submitted forms can also be viewed on the same page.

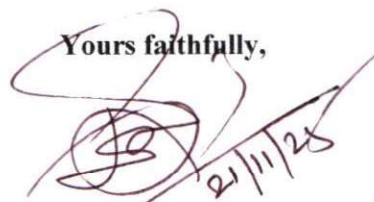
### **12.3 Timeline**

The option form shall be made live on 21.11.2025 (5:00 PM) and employees shall be able to exercise option till 05.12.2025 (11:59 PM).

### **13. Transfer and Posting policy**

The Transfer and Posting Policy, in continuation of this circular, shall be issued shortly and will be uploaded on the SAI-Capacity Building portal.

Yours faithfully,



21/11/25

**Director General (Staff)**

**Annexure A (List of CCAs to be offered options)****1. CCAs contributing manpower of DGA/PDA (Central) offices**

| Sl. No.               | Name Of The Office                                           | Contributing Cadre Controlling Authority                                                   |
|-----------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>Main Offices</b>   |                                                              |                                                                                            |
| 1                     | DGA (CE), New Delhi, DGA (CR), New Delhi, PAG (Audit), Delhi | DGA (CE), New Delhi                                                                        |
| 2                     | PDA (Central), Mumbai                                        | PAG(Audit)-I, Mumbai, Maharashtra                                                          |
| 3                     | PDA (Central), Bangalore                                     | PAG(Audit)-I, Bangalore, Karnataka                                                         |
| 4                     | PDA(Central), Ahmedabad                                      | AG(Audit)-II, Ahmedabad, Gujarat                                                           |
| 5                     | DGA(Central), Chandigarh                                     | PAG (Audit), Haryana, PAG (Audit), Punjab, PAG (Audit), Himachal Pradesh, PAG (Audit), J&K |
| 6                     | PDA(Central), Lucknow                                        | PAG(Audit)-I, Prayagraj, UP, PAG (Audit), Uttarakhand                                      |
| 7                     | DGA, Central, Chennai                                        | PAG(Audit)-I, Chennai, Tamil Nadu                                                          |
| 8                     | PDA (Central), Kolkata                                       | PDA (Central), Kolkata                                                                     |
| 9                     | PDA (central), Hyderabad                                     | AG (Audit), Telangana                                                                      |
| <b>Branch Offices</b> |                                                              |                                                                                            |
| 1                     | DGACR : Branch Gwalior                                       | PAG(Audit)-I, Gwalior, MP                                                                  |
| 2                     | PDA (Central), Kolkata, Branch: Guwahati                     | PDA (Central), Kolkata                                                                     |
| 3                     | PDA (Central), Branch, Branch: A & N Island                  | PDA (Central), Kolkata                                                                     |
| 4                     | PDA (Central), Ahmedabad, Branch: Jaipur                     | PAG(Audit)-I, Jaipur, Rajasthan                                                            |
| 5                     | PDA(Central), Hyderabad , Branch Bhubaneswar                 | Ag(Audit)-I, Odisha                                                                        |
| 6                     | PDA(Central), Lucknow , Branch Prayagraj                     | PAG(Audit)-I, UP                                                                           |
| 7                     | PDA(Central), Lucknow, Branch Patna                          | PAG(Audit), Patna, Bihar                                                                   |
| 8                     | PDA(Central), Lucknow, Branch Ranchi                         | PAG(Audit), Ranchi, Jharkhand                                                              |

|    |                                                                            |                           |
|----|----------------------------------------------------------------------------|---------------------------|
| 9  | DGA, Central, Chennai, Branch Kochi                                        | PAG(Audit)-I ,Kerala      |
| 10 | Sub Branch office at Raipur of DGA (CR), New Delhi (Branch Office)Gwalior) | PAG (Audit), Chhattisgarh |

## 2. CCAs of exclusive Central Expenditure offices

| Sl. No. | Name of the office                                  | Cadre Controlling Authority                |
|---------|-----------------------------------------------------|--------------------------------------------|
| 1       | DGA (CE), New Delhi                                 | DGA (CE), New Delhi                        |
| 2       | PDA (I&CA), New Delhi                               | PDA (I&CA), New Delhi                      |
| 3       | DGA, CE (E&SD), New Delhi                           | PDA (I&CA), New Delhi                      |
| 4       | DGA, CE (AFWR), New Delhi (for Civil manpower)      | DGA (CE), New Delhi, PDA (I&CA), New Delhi |
| 5       | DGA (F&C), New Delhi and its sixteen Branch Offices | DGA (F&C), New Delhi.                      |

## 3. Others

| Sl. No. | Name of the office | Cadre Controlling Authority |
|---------|--------------------|-----------------------------|
| 1       | Headquarters Cadre | DG (Staff)                  |
| 2       | NAAA, Shimla       | NAAA, Shimla                |

**Annexure B (Option Form) –to be filled in through SAI Training portal only****Part A: (Basic Details)**

- i. Employee ID
- ii. Name of the employee
- iii. Designation
- iv. Office of posting
- v. Presently on deputation: Yes/No
- vi. Cadre Controlling Authority
- vii. Mode of appointment in AAO/SO cadre: Promotion/Direct Recruitment
- viii. Category:
- ix. Mob No.
- x. Email ID:

**Part B (Undertaking)**

I, Shri/ Smt/ Ms..... working in the office of ..... (present office in which posted) as ..... (designation) do hereby opts-in to----- the centralized cadre knowing fully that the option so exercised shall be final and no further change in the above option shall be allowed in any case. (only applicable options to be shown as per the name of CCA). I am also fully aware of the following service conditions associated with the choosing the ----- (auto filled) cadre:

**Relevant Service Conditions to be shown here:**

**Employees who opts for CEA or CRA cadre****A. Inter-se Seniority****(i) For promoted AAOs/SOs**

Amongst all the promoted AAOs/SOs who opt-in to the new centralized cadres, their seniority in AAO/ cadre shall be fixed from date of promotion (i.e, date of assumption of charge) as regular AAO/SO. This seniority shall become reference for any further promotion in higher cadres.

**(ii) For directly recruited AAOs/SOs**

Amongst all the directly recruited AAOs/SOs who opt-in to the new centralized cadres, their seniority shall be fixed in terms of Headquarters circular dated 29.01.2025 i.e., Date of joining and ranking. **(Detailed circular attached)** This seniority shall become reference for any further promotion in higher cadres.

**(iii) Inter-se seniority between directly recruited AAOs/SOs and promoted AAOs/SOs**

To be governed by the Headquarters circular dated 29.01.2025.

**(iv) For SAOs**

Amongst all the SAOs who opt-in the new centralized cadres, the seniority shall be fixed on the basis of length of service in both AO and SAO cadre combined together. This seniority shall become reference for any further promotion in higher cadres.

In case where length of service is equal in respect of two candidates, their inter-se seniority shall be fixed on the basis of length of service rendered as SO/AO and AO/SAO combined together.

**(v) Pending DPCs for promotion to SAO cadre for panel year 2025**

In respect of AAOs who opt for the CEA or CRA cadre and are also under consideration for promotion to the SAO cadre for the panel year 2025 (i.e. vacancies arising up to 31.12.2025), but whose promotion orders are pending at the time of exercising options due to administrative reasons, the following shall apply:

Such AAOs, upon issuance of the promotion order by the existing CCA against which the promotion is being made, shall assume charge as SAO in the CEA cadre. Their assumption of charge in the centralized cadre will be treated as deemed joining in the existing CCA. Accordingly, their option will be treated as that exercised by an SAO, and their regular service as SAO shall be reckoned from the date they assume charge as SAO in the centralized cadre.

**B. All-India Transfer Liability**

I understand that in the new centralized cadres of CEA and CRA), there will be All India Transfer Liability across offices under the jurisdiction of CEA and CRA respectively, governed by a centralized Transfer & Posting Policy.

**C. Treatment of previous service**

My previous service rendered in the capacity of AAO or SAO in the existing Cadre, shall be counted as regular service in the new Centralized cadre of CEA and CRA where I opt-in and shall be considered as regular service for future promotions. Service rendered as AAO (Ad-hoc), AAO (R/T) shall not be considered for this purpose.

**D. Passing exclusive papers**

I understand that upon opting into this centralized cadre, I have to qualify cadre specific papers, to be introduced within two (02) years of their joining the new cadre.

**Employees who opts for continuing in the existing State Civil Audit Cadre**

**A. Promotions**

If I opt to continue in the existing State Civil Audit Cadre, my subsequent promotion in Sr.AO cadre shall be based on the vacancy against the reduced number of Sanctioned Strength due to transfer of Sanctioned Strength to the Centralized Cadres.

**B. Transfer policy within same station**

If I opt to continue in the existing, I am liable for transfer liable for transfer to any offices under the jurisdiction of CEA cadre within the same station where I am currently posted.

**Employees who ops for continuing in the existing dying cadre**

**A. Promotions**

If I opt to continue in the existing dying Cadre, I shall not be eligible for any further promotion since the entire Sanctioned Strength of my existing cadre is transferred to Centralized Cadres.

**B. Transfer policy within same station**

If I opt to continue in the existing cadre, I am liable for transfer within any offices under the jurisdiction of CEA cadre within the same station where I am posted in the existing CCA.

**Part C (Details of service records to be filled by the CCA)****Information for promoted AAOs/SOs**

1. Whether any disciplinary/ vigilance cases pending against officer for which vigilance clearance is on hold:
2. Whether falling within the currency of any penalty
3. Whether any existing promotion under sealed cover procedure
4. Cadre from which promoted to AAO/SO
5. Date of previous promotion in feeder cadre
6. Date of Passing SAS
7. Cadre in which recruited
8. Recruitment Date
9. Recruited through SSC
10. Year of SSC
11. SSC Rank
12. Date of assumption of charge in AAO Cadre
13. Date of promotion to AO Cadre
14. Category against which promoted
15. Date of promotion to SAO Cadre
16. Cadre against which promoted

**Information for DR. AAOs**

1. Whether any disciplinary/ vigilance cases pending against officer for which vigilance clearance is on hold
2. Whether falling within the currency of any penalty
3. Whether any existing promotion under sealed cover procedure
4. SSC CGLE batch
5. SSC CGLE Rank
6. Date of Offer of Appointment
7. Date of Joining
8. Date of Passing SAS
9. Category
10. Category against which Appointed
11. Horizontal reservation, if applicable
12. Date of promotion to AO Cadre
13. Category against which promoted
14. Date of promotion to SAO Cadre
15. Cadre against which promoted



भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग,  
नई दिल्ली-110 124



Circular no. 6 – Staff (Appt.III)/2025  
No 70 -Staff (Appt.III)/165-2024

OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

दिनांक / DATE **29 JAN 2025**

To

1. All HoDs of IA & AD
2. Principal Director, Commercial -II

**Subject: Guidelines for implementation of Hon'ble CAT, Chandigarh Bench and Guwahati Bench order regarding fixation of seniority of directly recruited Assistant Audit Officers from date of joining.**

Consequent to the dismissal of the Special Leave Petition (SLP) by the Hon'ble Supreme Court in the matter of Biltu Saha & others vs. C&AG and Deepak Sharma & others vs. C&AG, the Competent Authority has decided to implement the orders of the CAT Chandigarh Bench dated 07.09.2016 and the Guwahati Bench order dated 14.12.2023 across all Cadre Controlling Authorities (CCAs) of the Assistant Audit Officer/Assistant Accounts Officer (AAO) cadre in IA&AD. This decision necessitates the re-fixation of seniority for Directly Recruited AAOs from the date of joining. Further, after due consideration of the associated issues, it has been decided to implement the order retrospectively from the date of issue of DoPT O.M. No. 20011/5/90-Estt.D dated 04.11.1992, which delinked seniority from confirmation. In order to implement the said order, the following guidelines are issued:

## 2. Revision of seniority list

All the CCAs are required to revise the seniority list of SO/AAO cadres, starting from 04.11.1992, in accordance with the following broad principles:

- (i) Regular service of all the directly recruited SOs/AAOs is to be reckoned from date of their joining as SO/AAO in IA & AD after being selected by Staff Selection Commission.
- (ii) The inter-se seniority of direct recruit SOs /AAOs shall be fixed in terms of DoPT OM No. 9/23/71-Estt. (D) dated 06.06.1978 which was partially modified vide DoPT O.M. No. 35015/2/93-Estt.(D) dated 09.08.1995.
- (iii) If a direct recruit SO/AAO is terminated from service for failing to pass the SAS (formerly SOGE) exam within the probation period and is later appointed as an Auditor/Accountant, he will lose his claim to seniority as a directly recruited candidate and will be treated as having been appointed on promotion, should he subsequently qualify the SAS exam.

(iv) The seniority of promoted officials in the SO/AAO cadre shall be determined from the date of their promotion to the cadre. In cases where the promotion date of an official falls within the validity period of offer of appointment of direct recruitment for SOs/AAOs, directly recruited candidates shall be placed en bloc above the promoted official.

### **3. Notional promotion by convening Review DPC**

(i) Promotions to the higher cadres are to be reviewed in light of the revised seniority list and the applicable Recruitment Rules. The impacted DPC panels for promotion needs to be reviewed to account for the notional promotion of senior officials (as per the revised seniority list) from the date of promotion of their respective immediate juniors (as per the revised list). However, this review should be made keeping in view post-based reservation factor. If any junior has been promoted ahead of their seniors due to reservation benefits, such instances shall not be considered for Review DPC. Thus, comparisons of relative seniority should only be made among employees within the same category (SC/ST) and regardless of category with UR employees.

(ii) While determining the eligibility of candidates for notional promotion in the Review DPC as of the crucial date, the date of successful completion of the probation period should be taken into account.

(iii) During the Review DPC, situations may arise where officials already promoted based on the existing seniority list could be excluded from the Review DPC panel due to a shortage of vacancies. To address this, the Competent Authority has decided to create supernumerary posts to ensure that all existing promoted employees, along with the newly considered employees, can be included in the Review DPC panel. These supernumerary posts will be personal to the respective employees and will be operational for a specified period. Each supernumerary post will be abolished on the date the concerned employee is adjusted against a regular vacancy in the grade to which the promotion was granted.

(iv) In cases where a candidate had previously refused to accept a promotion at any stage, and such candidates are now found eligible for notional promotion retrospectively due to the revision of seniority, they shall be given a fresh offer of appointment for promotion in the Review DPC panel arising under the current scenario.

(v) For the purpose of vigilance clearance, review DPC will take into consideration the circumstances obtaining at the time of original DPC and any subsequent situation arising thereafter will not stand in the way of vigilance clearance for review DPC. However, before the officer is actually promoted it needs to be ensured that he / she is clear from vigilance angle and the provision of para 7 of DoPT O.M. No. 22011 / 4 / 91-Estt. (A) dated 14.09.1992 are not attracted.

(vi) In case of retired employees recommended in the panel of review DPC he may be given the benefit of notional promotion w.e. f. the date of promotion of his immediate junior in the reviewed panel and fixation of notional pay subject to the fulfillment of the following conditions:

- a) That the officer who is immediate junior to the retired employee assumed charge of the higher post on or before the date of superannuation of the retired employee.
- b) That the said retired Government servant was clear from vigilance angle on the date of promotion of his immediate junior.
- c) A retired Government servant who is considered for notional promotion from the date of promotion of his immediate junior on the recommendation of a review DPC would also be entitled to fixation of pension on the basis of such notional pay.

#### 4. Notional pay fixation

Following notional promotion, pay fixation and pension revision shall be carried out on a notional basis in accordance with the extant pay fixation rules and CCS (Pension) Rules, 1972. The actual increase in pay or pension will be effective only from the date of operationalization of the reviewed panel, subject to approval from Headquarters. No arrears shall be payable.

#### 5. Recruitment Rules (RRs) and Crucial dates

In the Review DPC, the extant Recruitment Rules (RRs) are required to be referred to in order to determine eligibility based on the prescribed length of service as of the crucial date for the respective panel year. Since the review of promotions is being conducted retrospectively from 1992, a reference list of changes in the RR's and crucial dates over this period has been provided below.

##### (i) Minimum length of service for promotion as per RR's

| Feeder and promotional cadre | Minimum length of service required for promotion as on crucial date |
|------------------------------|---------------------------------------------------------------------|
| SO to AAO                    | 3 years of Service, as per RR of 2001 and 1989                      |
| AAO to AO                    | AAO with 5 year of combined service as SO and AAO as per RR of 1989 |
|                              | AAO with 6 years combined service as AAO and SO as per RR of 2001   |
|                              | AAO with 5 years of service as per RR of 2016                       |
| AO to SAO                    | AO with 3 years of service (w.e.f. 01.04.1992)                      |
|                              | AO with 2 year of service as per RR of 2002.                        |
|                              | In 2019 merger of AO and SAO cadre                                  |
| AAO to SAO                   | AAO with 7 years of service as AAO as per RR of 2019                |

## (ii) Changes took place in crucial dates

| Panel Year      | Crucial Date                                                                                                                                                           | References                                                                                                    |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 1990 onwards    | 1 <sup>st</sup> October of the preceding calendar year<br>However, in respect of Sr.AO cadre for the panel year 1992 only, the crucial date was 1 <sup>st</sup> April. | DoPT OM No.22011/7/86-Estt(D) dated 19.07.1989                                                                |
| 1999 onwards    | 1 <sup>st</sup> January of the vacancy year                                                                                                                            | DOP&T OM No.22011/9/98-Estt.(D) dated 8th September, 1998                                                     |
| 2015-16 onwards | 1 <sup>st</sup> April (Panel year 2015-16 onwards)                                                                                                                     | DOP&T O.M No.22011/6/2013-Estt(D) dated 28th May, 2014                                                        |
| 2019 onwards    | 1 <sup>st</sup> January of the vacancy year subject to relaxation provided for panel year 2020,2021, 2022 pro                                                          | DoPT's OM No.2201 1/4/2013-Estt.(D) dated 8.5.2017,<br>DoPT OM No. AB-14017/17/2018-Estt. RR dated 12.08.2021 |

**6. Review DPC by UPSC**

Review DPC for promotions to the Sr. AO cadre up-to the panel year 2019, i.e., before the reclassification of Sr. AO as Group A, will be conducted with the approval of Headquarters. However, for subsequent panel years where the DPC has already been convened by the UPSC on one or more occasions, the procedure for conducting the review DPC will be communicated separately, following the completion of the review DPC for panel years up-to 2019 in the respective offices.

**7. Step-by- step guide for implementation of the order**

i. Field offices are required to identify the first batch of directly recruited SO/AAOs since 1992. Starting with the first batch of recruitment, the seniority list needs to be revised based on the principles outlined in paragraph 2 above. This process will be applied to each subsequent panel year, and a combined seniority list for the SO/AAO cadre should be prepared in the prescribed format (**Annexure I**).

ii. From the combined revised seniority list, the impacted DPC panels for promotion to higher grades (SO to AAO, AAO to AO, and AO to SAO) is required to be assessed by identifying the promotion date of the junior (according to the revised seniority), subject to the conditions specified in paragraph 3(i) above. Based on this, a statement should be prepared in the prescribed format (**Annexure II**), showing all employees who are to be notionally promoted retrospectively.

iii. After completing Annexure II, the requirement for supernumerary posts should be compiled in **Annexure IV**, specifying the period for which supernumerary posts will be required for each individual employee. A proposal for the creation of supernumerary posts should then be forwarded to Headquarters for approval.

- iv. Upon receiving Headquarters' approval for the creation of supernumerary posts, the Review DPC up to the panel year 2019 should be convened, and approval from Headquarters should be sought for operationalization of the review panel.
- v. The Review DPC for promotion to the Sr. AO cadre from the panel year 2020 onwards will be conducted subsequently, and details will be communicated separately.

#### 8. Constitution of implementation cell

To ensure the timely implementation of this order, it will be necessary to engage dedicated manpower for this task. Additionally, close coordination between Headquarters and field offices will be required at various stages. Therefore, all Heads of Departments (HoDs) are requested to form a dedicated team, preferably consisting of Sr. AOs and AAOs, to serve as the implementation cell for this purpose. Furthermore, Group Officer in charge of Administration should be nominated as the nodal officer for overall supervision and coordination with Headquarters.

#### 9. Timelines

The entire exercise needs to be completed in a time-bound manner. The following timeline should be adhered to during the process:

| Activity details                                                                                       | Timeline                            | Remarks                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Publishing revised seniority list (Annexure I) in the official website                                 | By March 2025                       | 15 Days to be given for submitting representations.                                                                                                                                                                                                                                                                                                                      |
| Finalization of the revised seniority list duly addressing all representations                         | By April 2025                       | ---                                                                                                                                                                                                                                                                                                                                                                      |
| Forwarding proposal for creation of supernumerary post and certified revised seniority to Headquarters | By 1 <sup>st</sup> week of May 2025 | Documents to be submitted while sending proposal of creation of supernumerary post to Headquarters: <ul style="list-style-type: none"> <li>(i) Revised Seniority List (Annexure I),</li> <li>(ii) Statement showing names of the employees who are to be considered for promotion in Review DPC panel (Annexure II)</li> <li>(iii) Certificate (Annexure III)</li> </ul> |

|                                                                                                                                                                         |                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                         |                                                                                 | <p>(iv) Details of supernumerary posts required (Annexure IV)</p> <p>(v) Reservation Roster</p> <p>(soft copies in MS Excel for Annexure I, II &amp; IV)</p>                                                                                                                                                                                                                                                    |
| Convening Review DPC (up-to panel year 2019 for promotion to Sr.A.O) and forwarding Review DPC proposal to Headquarters seeking approval of operationalization of panel | Within 2 weeks upon receipt of approval of supernumerary post from Headquarters | <p>Documents to be submitted while sending proposal to Headquarters:</p> <p>(i) Minutes of proceedings of original DPC of each impacted panel years.</p> <p>(ii) Proceedings of corresponding year-wise Review DPC vis-à-vis original DPC.</p> <p>(iii) Vigilance clearance certificate</p> <p>(iv) APAR Grading Certificate</p> <p>(v) Minor/major penalty certificate</p> <p>(vi) No relation certificate</p> |
| Issuing promotion order, notional pay fixation as per extant pay rules                                                                                                  | Within one month of getting Headquarters' approval of Review DPC.               | ---                                                                                                                                                                                                                                                                                                                                                                                                             |

Yours faithfully,


  
 Director General (Staff)

**Annexure I****Combined revised seniority list of SO and AAO cadre (since 1992)**

| Year of addition in the list | Name of the Employee | Category (SC/ST/OBC/UR) | Whether DR or promoted | Present designation (AAO/SAO) | SSC batch | SSC Rank (for DR) | Date of promotion (for promotes) and date of joining (for DR) whose batch seniority lapsed due to delay in joining | Date of promotion to AAO (applicable only for DR. SO) | Category against which promoted to AAO cadre (SC/ST/UR) | Date of promotion to AO | Category against which promoted to AO cadre (SC/ST/UR) | Date of promotion to SAO | Category against which promoted to SAO cadre (SC/ST/UR) | Date of deletion from the list due to retirement, resignation etc, if applicable |
|------------------------------|----------------------|-------------------------|------------------------|-------------------------------|-----------|-------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|-------------------------|--------------------------------------------------------|--------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------|
|                              |                      |                         |                        |                               |           |                   |                                                                                                                    |                                                       |                                                         |                         |                                                        |                          |                                                         |                                                                                  |

**Annexure II****Statement showing names of the employees who are to be considered for promotion in Review DPC panel**

| Name of the employee | Category (SC/ST/OBC/UR) | PwBD category (A, B, C, D&E), if applicable | Category (as per Reservation Roster) against which promotion to be made (SC/ST/UR) | Date of promotion to AAO cadre (as per existing seniority list)) | Revised date of promotion to AAO cadre (as per revised seniority list) | Name of the employee with reference to whom promotion is being revised | Impacte d DPC panel | Date of promotion to AO cadre (existing seniority) | Revised date of promotion to AO cadre (revised seniority list) | Impacte d DPC panel | Date of promotion to SAO cadre (existing seniority) | Revised date of promotion to SAO cadre (revised seniority list) | Impacte d DPC panel |
|----------------------|-------------------------|---------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------|----------------------------------------------------|----------------------------------------------------------------|---------------------|-----------------------------------------------------|-----------------------------------------------------------------|---------------------|
|                      |                         |                                             |                                                                                    |                                                                  |                                                                        |                                                                        |                     |                                                    |                                                                |                     |                                                     |                                                                 |                     |



**Annexure –III****Certificate**

It is certified that the combined seniority list of SO/AAO cadre, starting from 1<sup>st</sup> batch of directly recruited SO/AAO, has been prepared in accordance with the Headquarters' guidelines issued vide circular no. 6-Staff (Appt.III)/2025 dated 29.01.2025. The list has been circulated vide Circular No. dated. . Representation(s), if any received in this matter, have been addressed and accordingly, the seniority list (Annexure I) has been treated as final.

(PAG/DG/AG/PD)

**Annexure -IV****Supernumerary posts required of be created**

| Name of the employee | Period from which supernumerary post required in AAO cadre | Period upto which supernumerary post required in AAO cadre | Period from which supernumerary post required in AO cadre | Period from which supernumerary post required in AO cadre | Period from which supernumerary post required in SAO cadre | Period from which supernumerary post required in SAO cadre |
|----------------------|------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
|                      |                                                            |                                                            |                                                           |                                                           |                                                            |                                                            |

**Note :**

- Annexure I, II & IV needs to be prepared in MS Excel format and soft copy is required to be forwarded to Headquarter.
- 'NA' should be mentioned against any field which are not relevant for an employee.