



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
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 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



Office Order (Admn. Series) No.

Date: 25.11.2025

FOR ALL CIRCULATION**Subject: Implementation of newly created CEA and CRA cadres**

A communication has been received from the Office of the Comptroller & Auditor General of India, New Delhi regarding implementation of CEA & CRA Cadres in the Audit Wings. The said communication along with its enclosures (Option Form & Guidelines) has already been circulated (email dated 21.11.2025) for information and necessary action. **(copy enclosed)**

All officials concerned are requested to go through the contents carefully and comply with the instructions mentioned therein within the prescribed timeline as laid down in the circular.

In case, any queries/clarification/inputs are required, the same may be forwarded to Administration Section within 27.11.2025, so that a consolidated response would be forwarded to Headquarters.

This issues with the approval of the Competent Authority.

Encl.: As stated above

No. Admn/C/CEA-CRA/2025/1359

copy to:

IT Cell for hosting on official website.

वरिष्ठ लेखा परीक्षा अधिकारी (प्रशासन)

Dated-25.11.2025

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

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) 2/3rd 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) 1/3rd 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 through "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.

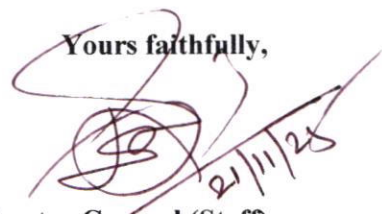
12.3 Timeline

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,


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
Main Offices		
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
Branch Offices		
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/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. 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