PRESS RELEASE

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

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C&AG announces creation of two Centralized Cadres to enhance domain specialization and professional expertise

The Comptroller and Auditor General (C&AG) of India has accorded in -principle approval for the creation of two new specialized cadres within the Indian Audit and Accounts Department (IA&AD): the **Central Revenue Audit (CRA) Cadre** and the **Central Expenditure Audit (CEA) Cadre**. This reform, which will come into effect from **1st January 2026**, aims to build deeper professional expertise and further improve the quality of audit of Central Government finances.

At present, audit of Central receipts and expenditure is undertaken by nine DGA/PDA (Central) offices (with branch offices) and exclusive offices such as DGA (CE), PDA (I&CA), DGACE (E&SD) and DGA (F&C), with cadre control dispersed across multiple State Civil Audit offices and independent CCAs. The decentralized cadre control of CRA and CEA has led to fragmentation, with cadres distributed across 16 and 19 Cadre Controlling Authorities, respectively.

This centralization will unify cadre management under DG/PD (Central Cadres), consolidating multiple fragmented cadres into two specialized streams .The new cadres will consolidate over 4,000 audit professionals at the Senior Audit Officer and Assistant Audit Officer levels. The CRA Cadre will promote specialisation in auditing government revenue collections, while the CEA Cadre will focus on auditing government expenditure. Both cadres will be centrally administered by the DG/PD (Central Cadres) as the Cadre Controlling Authority, ensuring uniform standards and efficient deployment of audit personnel across the country.

The CRA Cadre will be formed by integrating staff from offices that conduct revenue audit, including the DGA (Central Receipt), New Delhi, and relevant Headquarters divisions. The CEA Cadre will bring together professionals from expenditure audit offices, including Finance & Communication Audit offices, Central and Regional Training Institutes, and several Headquarters verticals. This restructuring will create a more focused and agile structure for central audits.

Implementation and Transition

The scheme will be operationalized from 1st January 2026.

To build domain expertise, two separate SAS examination streams will be introduced, one each for CRA and CEA. The existing Finance & Communication Audit stream will be merged into the CEA stream. All future appointments to these cadres will be made through these specialized examination streams, and officers joining the new cadres will be required to qualify in cadre-specific papers within a stipulated period.

As part of the reform, approximately 75% of functional positions at Headquarters will be filled from the CEA cadre, ensuring that policy and reporting functions are staffed by professionals with relevant field experience. The remaining 25% will be available for deputations to maintain operational flexibility.

Officers in both cadres will be liable for all-India transfers within their respective domains. A Transfer and Posting Board, with the DG/PD (Central Cadres) as an ex-officio member, will be constituted to ensure transparent and equitable posting policies based on organizational needs and career progression considerations.

Strengthening Public Audit

The creation of the CRA and CEA Cadres represents a landmark reform in the organizational structure of IA&AD. By consolidating fragmented cadre structures and establishing domain-based specialization in CRA and CEA, this initiative seeks to achieve greater professional depth in revenue and expenditure audit, optimize deployment of audit resources, and enhance the quality and impact of financial oversight of the Central Government.

This reform underscores the institutional commitment to modernization and excellence in public audit, aligned with the vision of efficient, accountable, and professional governance.

Key benefits of this scheme of centralisation:

- Specialisation in the cadre of CRA & CEA leading to deeper domain expertise in revenue and expenditure audits.
- Reduction in the number of cadre-controlling authorities, from 16 (CRA) and 19 (CEA) to a single central authority for each.
- All-India transfer liability within larger, unified cadres enables transparent rotation and improves the likelihood of periodic postings near home regions, while meeting organizational needs.

- Having centralized cadre for Training Institutes and Headquarters reduces dependence on deputation
- Having centralized cadre reduces administrative overhead on cadre management and also enables adoption of uniform and consistent practice.
- The centralized cadre management facilitates rapid and flexible manpower deployment based on changing audit priorities.