

**भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय**  
**9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110124**

(RC Wing)

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सी.ए.जी. यू.ओ. सं.386 /F-36/Rep (C)/2022

दिनांक: 31-07-2025

To,

महानिदेशक लेखापरीक्षा (केन्द्रीय) चंडीगढ़

**Subject: Redeployment of SAOs and AAOs from F&C Audit to Central Audit Offices – Instructions of Headquarters – reg.**

Sir/Madam,

Kind reference is invited to orders issued by F&C Office vide letter No. Dir. (HQ)/Deployment O.O/465 dated 30.07.2025 directing the SAOs & AAOs (List enclosed) to report immediately to DGA( C)-Chandigarh under redeployment of staff from F&C to Central Expenditure Audit Offices under the jurisdiction of Report Central Wing.

2. The following guidelines may be adhered by all concerned offices in the redeployment / assignment of F&C Staff:

**A. Functional Instructions:**

- i. The Cadre Controlling Authority of the above officers will remain unchanged. The above officers will continue to be carried on the strength of O/o the DGA, F&C, Delhi where they are currently posted, subject to routine transfers as per F&C Audit Transfer policy.
- ii. The redeployed officials assigned to your offices will now be under your functional direction, control, and reporting. Please ensure appropriate supervision, work allocation, and monitoring so as to optimal utilisation of re-deployed manpower.
- iii. Your office shall act as the leave sanctioning authority for these officials.
- iv. Seating of these officials will continue at their current F&C Audit Office unless sufficient space is available at your office. The Group Officer of the Central Audit Office may decide on seating / relocation. This will be applicable where the current office and assigned offices are located in same station. In respect of staff from Bhopal, Cuttack, Lucknow, Kapurthala, Nagpur and Thiruvananthapuram where Central Audit Office is not located in the same station, these staff will be operated from current station.
- v. The disciplinary authority remains with F&C offices. All disciplinary action will be initiated on the recommendation of the Central Audit Office where the official is assigned.
- vi. There will be no change in the existing geographical tour liability of the officials as such.
- vii. All establishment matters, except for leave sanctioning, will continue to be managed by the F&C Offices on whose strength the officials are carried.

- viii. The Headquarters of the officials will continue to be their current F&C Office location for all respects.
- ix. The services of re-deployed staff from F&C offices as to be utilised for Central Expenditure assignments, CAB Audits and related work only (Also refer to B(ii)).
- x. These arrangements are provisional and will remain in force until further orders.

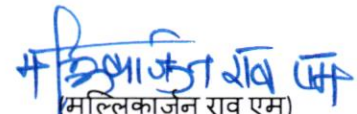
**B. Adjustment of F&C Staff in Central Audit Offices**

- i. The re-deployed staff will be adjusted against existing vacancies/shortages in the receiving offices or against additional manpower requirements projected by the offices over time.
- ii. Where the number of F&C officers assigned to an office exceeds (i), the surplus has been allocated to the Central Audit Offices, keeping in view to anticipate that:
  - a. Transfer of work from AG Offices (e.g., Audit of CABS in North East Region).
  - b. Undertaking of AIPA work and planned audits in jurisdictional States.
  - c. Expansion of audit coverage based on risk-based audit using additional man-days/party days now made available.
- iii. Possibility of redeploying surplus AG Office cadre staff to meet CRA shortages, or returning such staff to their parent cadre, if not absorbed, may also be explored.

**C. Other Instructions:**

- i. HoDs are advised to organize orientation programs for the incoming F&C staff. The pre-recorded CB program on audit of Autonomous Bodies (ABs), developed by RC K&CB, Bengaluru, may be used for this purpose.
  - ii. The concerned Central Audit Office should identify Central Government units currently audited by AG (Audit) in the State/Region in their audit jurisdiction and inform by the PD (AB) to Report Central Wing by 14 August 2025.
3. Central Audit Offices are requested to take note of these directions and ensure their implementation in letter and spirit to facilitate seamless integration of the redeployed personnel.
4. A status report on joining of redeployed staff as at the end of 31 July 2025 may be submitted to Hqrs by 01 August 2025.
5. A virtual meeting with all HoDs shall be held at 2.30 PM on 06/08/2025 (Wednesday) to provide guidance. The link will be shared separately. DGA / PDA alongwith Group Officer should attend the meeting.

This issues with approval of the Deputy CAG (Report Central)

  
(मल्लिकार्जुन राव एम)  
व.प्र.अ.(रिपोर्ट केंद्रीय)

List of SAOs & AAOs redeployed from F&C Audit to Central Audit Offices			
Sl.No	Designation	Name of Officer to be re-deployed Sh/Ms	Name of the Central Audit Office proposed to be re-deployed
1	Senior Audit Officer	Aditya Joshi	DGA(C) Chandigarh
2	Assistant Audit Officer	Bhawana Dwivedi	
3		Avishake Garg	
4		Prateek Saini	