

**प्रधान महालेखाकार (लेखापरीक्षा-I) का कार्यालय, ओडिशा :: भुवनेश्वर**  
**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)**  
**ODISHA :: BHUBANESWAR**

परिपत्र/Circular No-71

Date-21.01.2026

**विषय:** केंद्रीय व्यय लेखापरीक्षा (सीईए) और केंद्रीय राजस्व लेखापरीक्षा (सीआरए) संवर्गों के लिए स्थानांतरण नीति और विकल्प प्रपत्र को पुनः खोलने के संबंध में।

केंद्रीय व्यय लेखापरीक्षा (सीईए) और केंद्रीय राजस्व लेखापरीक्षा (सीआरए) के केंद्रीकृत कैडरों के लिए स्थानांतरण नीति को मुख्यालय कार्यालय द्वारा परिपत्र संख्या 03-स्टाफ विंग/2026 के माध्यम से अनुमोदित किया गया है, जो पत्र संख्या 76-स्टाफ (नियुक्ति III)/167-2025 के अंतर्गत जारी किया गया है।

मुख्यालय कार्यालय ने विकल्प प्रपत्र को पुनः खोलने का भी निर्णय लिया है। जो कर्मचारी पहले दिए गए विकल्प को संशोधित करना चाहते हैं, वे 25.01.2026 तक ऐसा कर सकते हैं।

सीईए/सीआरए कैडर का विकल्प चुनने वाले सभी कर्मचारियों से अनुरोध है कि वे:

- स्थानांतरण नीति के अंतर्गत विकल्प प्रपत्र में निर्दिष्ट अन्य विवरणों के साथ अपने आधार स्टेशन और पांच चयनित स्टेशनों का विवरण प्रदान करें।
- मुख्यालय परिपत्र के साथ संलग्न सीईए और सीआरए कैडरों के लिए उपलब्ध स्टेशनों/स्थानों की सूची देखें।
- अनुलग्नक-VI में निर्धारित प्रमाण पत्र जमा करें।

अधिक जानकारी के लिए, परिपत्र की एक प्रति आधिकारिक वेबसाइट पर *परिपत्र एवं आदेश अनुभाग* के अंतर्गत अपलोड कर दी गई है।

**Sub: Transfer Policy for Centralised Cadres (CEA & CRA) and reopening of option form- reg.**

The Transfer Policy for the Centralised Cadres of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA) has been approved by the Headquarters Office vide Circular No. 03-Staff Wing/2026, issued under Letter No. 76-Staff (Appt. III)/167-2025.

Headquarters office has also decided to reopen the option form. Employees who are willing to revise the option earlier exercised may do so positively by **25.01.2026**.

Further, all employees who have opted for the CEA/CRA Cadre are requested to:

- Submit details of their **Base Station** and **five Choice Stations**, along with other particulars as specified in the option form under the Transfer Policy.
- Refer to the attached list of stations/locations available for the CEA and CRA cadres, enclosed with the Headquarters Circular.
- Submit the prescribed certificate in **Annexure-VI**.

For further clarification, a copy of the Circular has been uploaded on the official website under the section : *Functions → Administration → Circular & Orders*.

**हस्ता/-**  
**वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)**

**Memo No. Admn (Audit-I) / Restructuring / 2253**

**Date : 21.01.2026**

Copy forwarded for kind information and necessary action to:-

1. Secretary to the Pr. Accountant General (Audit-I), Odisha
2. Secretary to the Accountant General (Audit-II), Odisha
3. Steno to the Dy. Director (CRA), O/o the Pr. Director of Audit (Central), Hyderabad, Branch at Bhubaneswar.
4. Steno to the Sr. DAG/DAG (Admn./AMG-I/AMG-II/AMG-III/AMG-IV/AMG-V), O/o the PAG (Audit-I), Odisha.
5. Steno to the DAG (Admn), O/o the AG (Audit-II), Odisha.
6. Steno to Sr. DAG (AMG-II), O/o the AG (Audit-II) Branch at Puri.
7. Branch Officers -- (Admn./OE/OM/T&E/Estate Cell/Legal Cell/Confidential Cell/Welfare/ITA/Rep (M)/Rep (PAC)/Report (LB)/AMG-I/AMG-II/AMG-III/AMG-IV/ AMG-V), O/o the PAG (Audit-I), Odisha.
8. Branch Officer (Admn), O/o the AG (Audit-II), Odisha, Bhubaneswar.
9. Branch Officer (Admn), O/o the Pr. Director of Audit (Central), Hyderabad, Branch office at Bhubaneswar.
10. AAO / DA&RC with a request to hoist in the office website.
11. Shri Praveen Kumar, SAO (through e-mail).
12. Shri Prashant Kumar Ujlayan, AAO (through e-mail).
13. Ms. Rajni Bala, AAO (through e-mail).
14. Notice Board of all three Audit Offices.
15. Circular Guard File.

वर्ष चरण जात 21.01.2026  
वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)



भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124  
OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, Deen Dayal Upadhyaya Marg, New Delhi-110124

दिनांक / DATE 20/1/2026

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:** Transfer Policy for Centralised Cadres and reopening of option form- reg.

Sir/Madam,

1. The Transfer Policy for the Centralised Cadres of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA) has been approved by the competent authority and enclosed herewith as Annexure-I & II, respectively.
2. The competent authority has also decided to reopen the option form for a period of five working days, from 20.01.2026 to 27.01.2026, during which employees who are willing to revise the option earlier exercised may do so. The offices may determine suitable internal timelines within the aforesaid period for enabling employees to fill or edit the option form, as well as for completion of Part-C of the option form by the concerned offices.
3. All employees opting for CEA/ CRA Cadre are also requested to furnish details regarding BASE STATION and five CHOICE STATIONS (alongwith other information mentioned in the option form), as stipulated in the transfer policy enclosed as Annexure-I & II. The list of stations/locations available for the CEA and CRA cadres is enclosed as Annexure-III & IV, respectively.
3. Upon completion of the above exercise, all CCAs are requested to furnish a prescribed certificate, enclosed as Annexure-V. Employees opting for the CEA/CRA Cadre are also required to furnish the prescribed certificate, enclosed as Annexure-VI.
4. Further, the competent authority has decided to extend the option form to the SAS-passed officials who have been promoted as AAO during the intervening period, subject to the conditions mentioned in the earlier issued Circulars/ FAQs.

Yours faithfully,

25  
201.

(Sumeet Kumar)

Asst. Comptroller and Auditor General

## **Transfer and Posting Policy for Assistant Audit Officers and Senior Audit Officers of Central Expenditure Audit (CEA)**

### **1. General Principles of Transfer and Posting**

- i. Assistant Audit Officers (AAOs) and Senior Audit Officers (SAOs) borne on the CEA cadre of the Indian Audit and Accounts Department (IAAD) shall have an All-India Transfer Liability (AITL). They may be posted in any Office of the Department across the country.
- ii. The objectives of this Transfer and Posting (T&P) Policy are to ensure stability of tenure, job rotation, and balanced distribution of vacancies across Offices manned by CEA cadre.
- iii. Officers of the CEA cadre are liable to be posted anywhere in India based on administrative requirements. While preferences will be considered to the extent possible, postings shall be guided by administrative requirements and vacancy position. Mere availability of vacancies at a particular station does not automatically confer a right to be posted there."

### **2. Transfer and Posting Board**

Transfer and posting of Officers of CEA cadre shall be recommended by Transfer & Posting Board(s) constituted as under:

- i. CCA: DG/PD (Central Cadres) – Ex-Officio member,
- ii. DG (RC)
- iii. Director/Dy. Director (Admn), NAAA

Senior most PD/DG shall chair the meeting of the Board. DAI (HR) shall be accepting authority of recommendation made by the Board.

### **3. Base Station**

- i. Every AAO and SAO shall be assigned a Base Station, based on self-declaration, which shall be the Station where he/she will generally be posted during his/her career.
- ii. Every SAS-qualified candidate promoted as AAO and every directly recruited AAO shall declare his/her choice of Base Station at the time of initial posting/joining.
- iii. Base Station may be changed after completion of five years, subject to approval of CCA, but not more than three times during the entire career.

#### **4. Choice Station**

Officer due for transfer and promotion shall be given opportunity to mention their five (05) choice station for posting (excluding Base Station), when called for. Officer on promotion shall be accommodated in the existing station, subject to availability of vacancy and the period served in the feeder cadre shall be taken into consideration while calculating tenure of posting.

#### **5. Tenure of Posting**

- i. An Officer shall normally be transferred:
  - After 5 years within the same Station (to another Office within the Station), and
  - After 10 years to another Station.
- ii. Officers may also be transferred out of a Station after completion of 5 years, to accommodate requests of officers awaiting posting to that Station (i.e. their Base Stations/choice station).
- iii. Officers above 56 years of age shall be exempted from transfer outside their Base Station/choice station.
- iv. An officer, in ordinary circumstances, would be transferred to another station on promotion.
- v. Officers who are due for transfer/promotions may indicate choice Stations (when called for). Preferences shall be duly considered but postings will depend on administrative requirements.

#### **6. Transfer on Request**

- i. Request for transfer shall be considered only after completion of three (03) years in the cadre/ three years of cooling-off at the Station.
- ii. Directly recruited AAOs shall be eligible to apply for request transfer only after passing the SAS Examination and completion of three (03) years in that station.
- iii. Officers are encouraged not to seek transfer back to the same Station from which they were moved, except to their Base Station.

#### **7. Initial Posting of Promoted AAOs**

- i. An SAS-qualified departmental candidate inducted into the AAO cadre shall, as far as possible, be posted to the Station where he/she is working at the time of declaration of SAS results, subject to vacancy and administrative requirements.
- ii. Officers may submit preferences of choices for posting (when called for). However, postings shall be made keeping in view overall vacancy position and administrative requirements.



## **8. Seniority for the Purpose of this Policy**

- i. Seniority for transfer to the Base Station/choice Station shall be calculated from the date of joining at an outside Station as AAO/SAO. Officers seeking return to Base Station shall ordinarily get preference over officer seeking posting of choice.
- ii. If an Officer changes his/her Base Station, seniority for transfer shall be reckoned from the date of application for change.
- iii. In case of identical dates (for joining or application for change) for two or more Officers, priority shall be decided based on total length of service as AAO/SAO.

## **9. Posting on Repatriation from Deputation**

- i. Upon repatriation from deputation/foreign service, an Officer shall be posted to a Station other than:
  - The Station from which he/she went on deputation, and
  - His/her Base Station.
- ii. The Officer may apply for transfer to the Base Station/choice Station after completing a cooling-off of three years at the repatriated Station.
- iii. Officers within four years of superannuation shall be exempted from the cooling-off period and may be posted directly to their Base Station/choice station, subject to availability of vacancy.

## **10. Procedure for Change of Base Station/transfer request**

Only those application(s) forwarded through proper channel will be considered and any application/representation sent directly to the Headquarters by the Officer or any member of the family/any other person will not be considered. In case, request for transfer is received from any source other than through proper channel, suitable action will be taken against the Officer as per the applicable Conduct Rules

## **11. Periodicity of Transfer and Posting**

- i. Transfers will normally be undertaken twice a year - March and September.
- ii. However, transfers may be effected earlier if administrative exigencies so warrant.

## **12. Posting on Special Grounds**

Postings on special grounds shall be regulated as per existing DoPT guidelines relating to:

- i. Posting of husband and wife at the same Station.
- ii. Preference in posting to Persons with Benchmark Disabilities (PwBD).
- iii. Posting of parents of differently abled children.

### **13. Hard Area Posting**

- i. Postings in Jammu & Kashmir, North-East Region, Andaman & Nicobar Islands, and any other area notified as a hard area by the Competent Authority, shall normally be for a minimum of two years.
- ii. On completion of two years, the Officer shall be considered for posting to his/her Base Station or choice Station, subject to availability of vacancy and in accordance with this T&P Policy.

### **14. Date of Applicability**

This policy shall take effect from the date notified for operationalization of the centralized cadre.

### **15. Exclusions**

- i. In respect of existing employees opting into the CEA cadre, the period of posting already served at that station prior to operationalisation of the CRA cadre, limited to a maximum of five (5) years, shall not be counted for the purpose of fresh calculation of tenure under this Policy. Period beyond five (05) years shall be counted for the purpose of tenure at the station after operationalisation of the cadre, and compulsory transfer on completion of the prescribed maximum tenure shall be effected accordingly.
- ii. For exemption under the age clause, the cut-off date shall be the date of operationalization of the cadre.

### **16. Transition Provisions**

- i. For existing employees opting into the CEA cadre, hard area postings already served under their previous cadre shall be counted for the purpose of this Policy.
- ii. For existing employees currently serving in a hard area, the period already served shall be counted toward completion of the minimum hard area tenure.

### **17. Relaxation**

The Deputy Comptroller & Auditor General (HR) shall be the competent authority to relax any provision of this Policy and make exceptions in individual cases as deemed fit.

**Transfer and Posting Policy for Assistant Audit Officers and Senior Audit Officers of Central Revenue Audit (CRA)**

**1. General Principles of Transfer and Posting**

- i. Assistant Audit Officers (AAOs) and Senior Audit Officers (SAOs) borne on the CRA cadre of the Indian Audit and Accounts Department (IAAD) shall have an All-India Transfer Liability (AITL). They may be posted in any Office of the Department across the country.
- ii. The objectives of this Transfer and Posting (T&P) Policy are to ensure stability of tenure, job rotation, and balanced distribution of vacancies across Offices manned by CRA cadre.
- iii. Officers of the CRA cadre are liable to be posted anywhere in India based on administrative requirements. While preferences will be considered to the extent possible, postings shall be guided by administrative requirements and vacancy position. Mere availability of vacancies at a particular station does not automatically confer a right to be posted there.

**2. Transfer and Posting Board**

Transfer and posting of Officers of CRA cadre shall be recommended by Transfer & Posting Board constituted as under:

- i. Cadre Controlling Authority: DG/PD (Central Cadres), Ex-officio member
- ii. Two DG/PD level officer nominated by DAI, CRA.

Senior most PD/DG shall chair the meeting of the Board. DAI (HR) shall be accepting authority of recommendation made by the Board.

**3. Base Station**

- i. Every AAO and SAO shall be assigned a Base Station, based on self-declaration, which shall be the Station where he/she will generally be posted during his/her career.
- ii. Every SAS-qualified candidate promoted as AAO and every directly recruited AAO shall declare his/her choice of Base Station at the time of initial posting/joining.
- iii. Base Station may be changed after completion of five years, subject to approval of CCA, but not more than three times during the entire career.



#### **4. Choice Station**

Officer due for transfer and promotion shall be given opportunity to mention their five (05) choice station for posting (excluding Base Station), when called for. Officer on promotion shall be accommodated in the existing station, subject to availability of vacancy and administrative requirements. In that case, the period served in the feeder cadre shall be taken into consideration while calculating tenure of posting in that station.

#### **5. Tenure of Posting**

- i. Ordinarily, an Officer shall be transferred to another Station upon completion of five (05) years of continuous posting at that Station. Based on administrative exigencies, this tenure may be extended up to a maximum of eight (08) years, only upon specific recommendation of DAI (CRA). Notwithstanding such extension, an Officer shall not remain posted for more than five (05) years within the same wing (GST, Customs, Income Tax) of an office. Such inter-wing transfer shall be effected by the Transfer and Posting Board. Further, inter-wing transfers within the initial period of five (05) years shall not be made in ordinary circumstances, so as to enable acquisition of sector-specific knowledge and expertise in GST, Customs or Income Tax. While effecting transfer to another Station, due regard shall be given to the prior sector-specific experience of the Officer, and, as far as practicable, such experience shall be accorded priority while posting the Officer to a corresponding wing of the office to which he or she is transferred.
- ii. Officers above 56 years of age shall be exempted from transfer outside their Base Station/choice station.
- iii. An officer, in ordinary circumstances, would be transferred to another station on promotion.
- iv. Officers who are due for transfer/promotions may indicate choice Stations (when called for). Preferences shall be duly considered but postings will depend on administrative requirements.

#### **6. Transfer on Request**

- i. Request for transfer shall be considered only after completion of three (03) years in the cadre/ three years of cooling-off at the Station.
- ii. Directly recruited AAOs shall be eligible to apply for request transfer only after passing the SAS Examination and completion of three (03) years in that station.
- iii. Officers are encouraged not to seek transfer back to the same Station from which they were moved, except to their Base Station.

## **7. Initial Posting of Promoted AAOs**

- i. An SAS-qualified departmental candidate inducted into the AAO cadre shall, as far as possible, be posted to the Station where he/she is working at the time of declaration of SAS results, subject to vacancy and administrative requirements.
- ii. Officers may submit preferences of choices for posting (when called for). However, postings shall be made keeping in view overall vacancy position and administrative requirements.

## **8. Seniority for the Purpose of this Policy**

- i. Seniority for transfer to the Base Station/choice Station shall be calculated from the date of joining at an outside Station as AAO/SAO. Officers seeking return to Base Station shall ordinarily get preference over officer seeking posting of choice.
- ii. If an Officer changes his/her Base Station, seniority for transfer shall be reckoned from the date of application for change.
- iii. In case of identical dates (for joining or application for change) for two or more Officers, priority shall be decided based on total length of service as AAO/SAO.

## **9. Posting on Repatriation from Deputation**

- i. Upon repatriation from deputation/foreign service, an Officer shall be posted to a Station other than:
  - The Station from which he/she went on deputation, and
  - His/her Base Station.
- ii. The Officer may apply for transfer to the Base Station/choice Station after completing a cooling-off of three years at the repatriated Station.
- iii. Officers within four years of superannuation shall be exempted from the cooling-off period and may be posted directly to their Base Station/choice station, subject to availability of vacancy.

## **10. Procedure for Change of Base Station/transfer request**

Only those application(s) forwarded through proper channel will be considered and any application/representation sent directly to the Headquarters by the Officer or any member of the family/any other person will not be considered. In case, request for transfer is received from any source other than through proper channel, suitable action will be taken against the Officer as per the applicable Conduct Rules

## **11. Periodicity of Transfer and Posting**

- i. Transfers will normally be undertaken twice a year - March and September.

- ii. However, transfers may be effected earlier if administrative exigencies so warrant.

## **12. Posting on Special Grounds**

Postings on special grounds shall be regulated as per existing DoPT guidelines relating to:

- i. Posting of husband and wife at the same Station.
- ii. Preference in posting to Persons with Benchmark Disabilities (PwBD).
- iii. Posting of parents of differently abled children.

## **13. Hard Area Posting**

- i. Postings in Jammu & Kashmir, North-East Region, Andaman & Nicobar Islands, and any other area notified as a hard area by the Competent Authority, shall normally be for a minimum of two years.
- ii. On completion of two years, the Officer shall be considered for posting to his/her Base Station or choice Station, subject to availability of vacancy and in accordance with this T&P Policy.

## **14. Date of Applicability**

This policy shall take effect from the date notified for operationalization of the centralized cadre.

## **15. Exclusions**

- i. In respect of existing employees opting into the CRA cadre, the period of posting already served at that station prior to operationalisation of the CRA cadre, limited to a maximum of five (5) years, shall not be counted for the purpose of fresh calculation of tenure under this Policy. Period beyond five (05) years shall be counted for the purpose of tenure at the station after operationalisation of the cadre, and compulsory transfer on completion of the prescribed maximum tenure shall be effected accordingly.
- ii. For exemption under the age clause, the cut-off date for the existing employees opting into CRA cadre, shall be the date of operationalization of the cadre.

## **16. Transition Provisions**

- i. For existing employees opting into the CRA cadre, hard area postings already served under their previous cadre shall be counted for the purpose of this Policy.
- ii. For existing employees currently serving in a hard area, the period already served shall be counted toward completion of the minimum hard area tenure.

## **17. Relaxation**

The Deputy Comptroller & Auditor General (HR) shall be the competent authority to relax any provision of this Policy and make exceptions in individual cases as deemed fit.

The list of stations/locations for the CEA cadre:

1. Mumbai
2. Bengaluru
3. Ahmedabad
4. Chandigarh
5. Patna
6. Ranchi
7. Hyderabad
8. Chennai
9. Bhubaneswar
10. Jaipur
11. Kochi
12. Gwalior
13. Lucknow
14. Prayagraj
15. Delhi
16. Kolkata
17. Bhopal
18. Cuttack
19. Kapurthala
20. Nagpur
21. Thiruvananthapuram
22. Shimla
23. Noida
24. Rajkot
25. Shillong
26. Jammu
27. Guwahati
28. Andaman and Nicobar

The list of stations/locations for the CRA cadre:

1. Mumbai
2. Bengaluru
3. Ahmedabad
4. Chandigarh
5. Patna
6. Ranchi
7. Hyderabad
8. Chennai
9. Bhubaneswar
10. Jaipur
11. Kochi
12. Gwalior
13. Lucknow
14. Prayagraj
15. Delhi
16. Kolkata
17. Guwahati
18. Andaman and Nicobar

**Declaration Regarding Submission and Forwarding of Option Forms  
through SAI Training Portal**

All employees (SAOs/AAOs) of this office, including those on deputation within or outside IA&AD, filled the option form through SAI Training Portal, and Part-C of the option form in respect of all employees has been duly filled, approved and forwarded.

(Signature)

Director (Admn.)

Name of office



**Declaration for Exercise of Option to Centralized Cadre**

I, *(Name of the employee)*, presently working in the *(office name)*, as *AAO/SAO*, and borne in the cadre *name of CCA*, which is my Cadre Controlling Authority, hereby consciously and voluntarily opt to be included in the Centralized Cadre *(CEA/ CRA)*.

I declare that I have exercised this option with full understanding of its implications. I am fully aware that the option so exercised is final and irrevocable, and that no request for any change or withdrawal of this option shall be entertained under any circumstances in future.

Further, I declare that, in accordance with para 3 of Circular No. 03-Staff Wing/2026, I have duly indicated following as my Base Station and five Choice Stations (other than the Base Station):

*(Name of Base Station)*

Five Choice Stations (in order of priority)

- 1.
- 2.
- 3.
- 4.
- 5.

I also affirm that I am completely conversant with the transfer policy, service conditions, and all other terms and conditions associated with opting for the Centralized Cadre, and that I accept the same without any reservation.

(Signature)  
Name of the employee  
Emp. I'd