प्रधान महालेखाकार (लेखापरीक्षा-I) का कार्यालय ओडिशा :: भुवनेश्वर

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)

ODISHA :: BHUBANESWAR

परिपत्र/Circular No- 58 Date-05.12.2025

विषय: केंद्रीय व्यय लेखापरीक्षा (सीईए) और केंद्रीय राजस्व लेखापरीक्षा (सीआरए) संवर्गों के निर्माण की योजना पर अक्सर पूछे जाने वाले प्रश्न (एफएक्यू) के संबंध में।

मुख्यालय के दिनांक 21 नवंबर 2025 के परिपत्र संख्या 43-स्टाफ विंग/2025 के अनुक्रम में, योजना पर और अधिक स्पष्टता प्रदान करने के लिए मुख्यालय कार्यालय द्वारा अक्सर पूछे जाने वाले प्रश्नों (FAQ) के रूप में आवश्यक स्पष्टीकरण जारी किए गए हैं।

इस संबंध में, मुख्यालय कार्यालय ने सूचित किया है कि यदि कोई कर्मचारी विकल्प संशोधित करना चाहता है और उपलब्ध विकल्पों में से कोई संवर्ग चुनना चाहता है, तो वह पोर्टल के माध्यम से ऐसा कर सकता है। नवीनतम प्रस्तुतिकरण को अंतिम माना जाएगा।

इसके अलावा, यह भी निर्देश दिया गया है कि संबंधित CCA के संवर्ग में आने वाले प्रत्येक AAO और SAO को अनिवार्य रूप से विकल्प प्रपत्र भरना होगा और उपलब्ध विकल्पों में से कोई संवर्ग चुनना होगा। यदि कोई कर्मचारी निर्धारित समय-सीमा के भीतर विकल्प प्रपत्र जमा करने में विफल रहता है, तो उसे मुख्यालय की आवश्यकता और प्रशासनिक सुविधा के आधार पर कोई भी केंद्रीकृत संवर्ग आवंटित किया जाएगा।

अधिक स्पष्टीकरण के लिए, मुख्यालय परिपत्र संख्या 45-स्टाफ विंग/2025 दिनांक 03 दिसंबर 2025 का संदर्भ लें। परिपत्र की प्रति इस कार्यालय की वेबसाइट पर "परिपत्र एवं आदेश" के अंतर्गत अपलोड कर दी गई है।

Sub: Frequently Asked Questions (FAQs) on the scheme of creation of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA) cadres- reg.

In continuation of Headquarters' Circular No. 43 -Staff Wing/ 2025 dated 21st November 2025, the necessary clarifications in the form of Frequently Asked Questions (FAQs) have been issued by Headquarters office to provide further clarity on the scheme.

In this connection, Headquarters office has intimated that if any employee wishes to revise the option and select a cadre from the available options, he/she may do so through the portal. The latest submission will be considered final.

Further, it has also been instructed that every AAO and SAO borne on the cadre of the concerned CCA must mandatorily fill the option form and select a cadre from the available options. If any employee fails to submit the option form within the stipulated timeline, he/she shall be allotted any of the centralized cadres based on Headquarters' requirement and administrative convenience.

For further clarification, Headquarters Circular No. 45 -Staff Wing/ 2025 dated 03rd December 2025 may be referred. Copy of the circular has been uploaded in the office website of this office under Circulars & Orders.

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

Memo No. Admn (Audit-I)/Restructuring/ 1874 **Date :05.12.2025**

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 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)/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. Notice Board of all three Audit Offices.
12. Circular Guard File.

स्वाति पाणिग्राही
5.12.25
वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

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

सत्यमेव जयते

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

दिनांक / DATE 03 DEC 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: Frequently Asked Questions (FAQs) on the scheme of creation of CEA and CRA cadres-reg.

Sir/Madam,

In continuation of Headquarters' circular dated 21.11.2025, the following calcifications in the form of Frequently Asked Questions (FAQs) are being issued to provide further clarity on the scheme.

1. Is it mandatory for each AAO and SAO of the CCA under purview of this scheme to fill the option form?

Clarification: Yes. Every AAO and SAO borne on the cadre of the concerned CCA must mandatorily fill the option form and select a cadre from the available options. All HoDs are requested to ensure 100% submission of option forms by all AAOs and SAOs.

If any employee fails to submit the option form within the stipulated timeline, he/she shall be allotted any of the centralized cadres based on Headquarters' requirement and administrative convenience.

2. Are employees opting for Existing State Cadres or Existing Dying Cadres eligible for MACP?

Clarification: Yes. MACP upgradation shall continue to be available to all AAOs and SAOs opting for Existing State Cadres or Existing Dying Cadres.

3. What will be the impact on promotion for employees opting for Existing Dying Cadres?

- AAOs opting for dying cadres **will not** be considered for promotion to the SAO cadre, as the sanctioned strength (SS) of the SAO cadre will become **NIL w.e.f. panel year 2026**.
- For SAOs, there is no promotional post within the cadre under CCA control. Promotions to higher cadres such as JTS are centralized and governed by separate rules.
- Therefore, SAOs opting for dying cadres (or continuing in Existing State Audit Cadres) will not face any adverse impact on promotions to higher centralized cadres.

4. Transfer and Posting Policy

The Transfer & Posting (T&P) policy is under consultation stage and will be issued shortly. It may be noted that the T&P policy may be revised by the CCA of the centralized cadres based on administrative requirements.

5. How inter-se seniority will be determined for AAOs/SOs in centralized cadres who joined an impacted CCA through mutual transfer?

Mutual transfers are not treated as being in public interest; hence, as per existing rules, employees joining on mutual transfer are placed junior-most in the cadre they join. For the newly created centralized cadres, there is no existing reference point for applying mutual transfer provisions. Hence, while determining inter-se seniority Para 11(A) of the policy shall apply, subject to the following:

- Inter-se seniority among employees from the same CCA opting for same centralized cadres will remain unchanged.
- Example: A directly recruited AAO who became junior-most due to mutual transfer. This seniority shall be considered while determining inter-se seniority of the employees from the same CCA opting for same centralized cadres. This may lead to situations where the DR-AAO does not get batch seniority as per recruitment rank.

6. What happens if an employee fails to clear the mandatory cadre-specific exams in CEA/CRA?

All AAOs and SAOs opting for CEA/CRA cadres have to clear the cadre-specific papers within 2 years of their joining the new cadre. Requests for exemption from such exams have been received which are under consideration. Any decision will be communicated separately.

7. Station-wise list of offices under CEA and CRA

A list of offices is attached. Office-wise revised sanctioned strength (SS) will be issued separately.

8. What happens if the number of optees exceeds the transferred posts?

To prevent depletion of Existing State Civil Audit Cadres, the number of employees allowed to opt into centralized cadres will be limited to the number of posts transferred from that office, with a permissible tolerance band.

If optees exceed this limit, filtering criteria—which will be disclosed if such a situation arises—will be applied at the end of the option-seeking exercise.

9. Transfer and posting of non-optees within same station

Some inconsistencies between the policy and option form have been noted. It is clarified that:

(I) For employees opting to continue in Existing State Civil Audit Cadre:

They are liable for transfer within any office under the jurisdiction of the CEA/CRA cadre within the same station where they are currently posted in the CCA. Place of posting under deputation posting will not be considered for this purpose.

(II) For employees opting to continue in the Existing Dying Cadre:

They are similarly liable for transfer within any office under the jurisdiction of the CEA/CRA cadre, as applicable in terms of Para 7 of circular dated 21.11.2025, within the same station where they are currently posted in the CCA. Place of posting under deputation posting will not be considered for this purpose.

10. Will SAS passed-awaiting candidates be given the option?

Decision regarding extending options to SAS passed-awaiting candidates will be communicated separately after assessing unfilled vacancies in the CEA and CRA cadres.

11. Implications on management of Group B (Non-Gazetted) and Group C cadres of impacted CCAs

The existing cadre control mechanism will continue for Group B (Non-Gazetted) and Group C staff. They will be allowed to choose cadres at the time of appearing for the SAS examination. Separate instructions will be issued in this regard.

12. Can employees on deputation outside IA&AD exercise the option?

Yes. AAOs and SAOs on deputation outside IA&AD are eligible to exercise the option. In the SAI–Capacity Building portal, they have to select "Deputation outside IA&AD" from the dropdown.

13. Partial modification to Para 11 A (v) of Circular dated 21.11.2025

The paragraph is modified as follows:

"…….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/CRA cadre, which he/she opted for…….."

Necessary modifications have been implemented in the portal. Employees who have already exercised options need not revise their submissions. The undertaking is deemed modified accordingly. However, if any employee wishes to revise the option, he/she may do so through the portal. The latest submission will be considered final.

Yours faithfully,

25/12

(Sumeet Kumar)
Asstt. Comptroller and Auditor General

List of Stations and offices under Central Revenue Audit cadre

SI. No.	Name of Station	Name of office
1	New Delhi	DGA/PDA,Central Receipts, New Delhi
2	Chandigarh	DGA/PDA, (Central), Chandigarh
3	Jaipur	PDA (Central), Ahmedabad, Branch-Jaipur
4	Mumbai	DGA/PDA, (Central), Mumbai
5	Gwalior	DGA/PDA, CR, New Delhi, Branch Gwalior
6	Kolkata	DGA/PDA, (Central), Kolkata
7	Bengaluru	DGA/PDA, (Central), Bengaluru
8	Chennai	DGA/PDA, (Central), Chennai
9	Ahmedabad	DGA/PDA, (Central), Ahmedabad
10	Hyderabad	DGA/PDA(Central),Hyderabad
11	Bhubaneswar	DGA/PDA(Central),Hyderabad Branch-Bhubaneswar
12	Lucknow	DGA/PDA, (Central), Lucknow
13	Raipur	DGA/PDA, CR, New Delhi, Sub-Branch Raipur
14	Patna	DGA/PDA, (Central), Lucknow Branch Patna
15	Kochi	DGA/PDA, (Central), Chennai Branch Kochi
16	Ranchi	DGA/PDA, (Central), Lucknow Branch Ranchi
17	Prayagraj	DGA/PDA, (Central), Lucknow Branch Prayagraj
18	Guwahati	DGA, Central, Kolkata Branch Guwahati
19	Port Blair	DGA, Central, Kolkata Branch Port Blair

List of Stations and offices under Central Expenditure Audit cadre

Sl. No.	Name of Station	Name of office
1	New Delhi/NCR	DGA,CE, New Delhi
2		PAG (Audit), Delhi
3		PDA, I&CA, New Delhi
4		DGA, ESD, New Delhi
5		CAG of India (Headquarters)
6		RCB&KI, New Delhi
7		DGA, F&C, Delhi
8		iCISA, Noida
9	Chandigarh	PDA, Central, Chandigarh
10	Jaipur	PDA (CENTRAL), Ahmedabad, Branch-Jaipur
11		International centre for environment audit and sustainable development, Jaipur
12		RCB&KC, Jaipur
13		DGA, F&C, New Delhi Branch Jaipur
14	Mumbai	DGA, Central, Mumbai
15		RCB&KC, Mumbai
16		DGA, F&C, New Delhi Branch Mumbai
17		DGA, ESD, New Delhi Branch Mumbai
18	Gwalior	DGA, CR, New Delhi, Branch Gwalior
19	Kolkata	DGA, Central, Kolkata
20		DGA, F&C, New Delhi Branch Kolkata
21		RCB&KC, Kolkata
22		DGA, ESD, New Delhi Branch Kolkata
23	Bengaluru	DGA, Central, Bengaluru
24		DGA, F&C, New Delhi Branch Bengaluru
25		DGA, ESD, New Delhi Branch Bengaluru
26		RCB&KC, Bengaluru
27	Chennai	DGA, Central, Chennai
28		DGA, F&C, New Delhi Branch Chennai
29		RCB&KC, Chennai
30		DGA, ESD, New Delhi Branch Bengaluru Sub-office Chennai
31	Ahmedabad	PDA, Central, Ahmedabad
32		DGA, F&C, New Delhi Branch Ahmedabad
33	Hyderabad	PDA(Central),Hyderabad
34		DGA, F&C, New Delhi Branch Hyderabad
35		RCB&KC, Hyderabad
36	Bhubaneswar	PDA(Central),Hyderabad Branch-Bhubaneswar
37	Lucknow	PDA, Central, Lucknow
38		DGA, F&C, New Delhi Branch Lucknow
39	Raipur	DGA, CR, New Delhi, Sub-Branch Raipur
40	Patna	PDA, Central, Lucknow Branch Patna
41		DGA, F&C, New Delhi Branch Patna
42	Kochi	DGA, Central, Chennai Branch Kochi
43	Ranchi	DGA, Central, Lucknow Branch Ranchi
44		RCB&KC, Ranchi

45	Jammu	RCB&KC, Jammu
46	Kapurthala	DGA, F&C, New Delhi Branch Kapurthala
47	Nagpur	DGA, F&C, New Delhi Branch Nagpur
48		RCB&KC, Nagpur
49	Port Blair	DGA, Central, Kolkata Branch Port Blair
50	Prayagraj	RCB&KC, Prayagraj
51		DGA, Central, Lucknow Branch Prayagraj
52	Rajkot	International centre for Audit of Local Governance (iCAL), Gujarat, Rajkot
53	Shimla	NAAA Shimla
54	Shillong	RCB&KC, Shillong
55	Thiruvanthapuram	DGA, F&C, New Delhi Branch Thiruvanthapuram
56	Cuttack	DGA, F&C, New Delhi Branch Cuttack
57	Bhopal	DGA, F&C, New Delhi Branch Bhopal
58	Guwahati	DGA, Central, Kolkata Branch Guwahati