

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II), उत्तर प्रदेश  
ऑडिट भवन, टी सी-35-V-1, विभूति खण्ड, गोमती नगर, लखनऊ 226010

सं.प्र.म.ले.(ले.प.-II)/प्रशा./मुख्य. पत्रा. /2025-26/211

दिनांक: 23/01/2026

कार्यालय आदेश

केन्द्रीय व्यय लेखापरीक्षा एवं केन्द्रीय राजस्व लेखापरीक्षा के केन्द्रीयकृत संवर्ग के कार्यान्वयन हेतु मुख्यालय द्वारा परिपत्र सं. 03-स्टाफ विंग/2026 दिनांक: 20.01.2025 के माध्यम से स्थानान्तरण नीति को निर्गत किया गया है। (प्रति संलग्न)

उक्त के सम्बन्ध में कार्यालय के सभी वरिष्ठ लेखापरीक्षा अधिकारियों एवं सहायक लेखापरीक्षा अधिकारियों को सूचित किया जाता है कि वे मुख्यालय द्वारा 5 कार्य दिवसों के लिए (दिनांक 20.01.26 से 27.01.26 तक) विकल्प फॉर्म फिर से खोलने का निर्णय लिया गया है। उक्त अवधि के दौरान इच्छुक अधिकारियों द्वारा पूर्व में प्रयोग किये विकल्प का संशोधन किया जा सकता है।

उपरोक्त विकल्प फॉर्म एस.एस.एस. उत्रीण अधिकारी, जो इस बीच की अवधि में सहायक लेखापरीक्षा अधिकारी (सिविल संवर्ग) के रूप में पदोन्नत हो चुके हैं के लिए भी विस्तारित किया गया है। अतः ऐसे अधिकारी भी उक्त फॉर्म को भरना सुनिश्चित करें।

केन्द्रीय व्यय लेखापरीक्षा एवं केन्द्रीय राजस्व लेखापरीक्षा संवर्ग का विकल्प चुनने करने वाले सभी अधिकारियों द्वारा बेस स्टेशन एवं 5 choice स्टेशन से संबंधित सूचना (विकल्प फॉर्म में उद्धरित अन्य सूचना के साथ) भी उक्त पोर्टल (SAI) पर सबमिट की जानी है, तथा उसकी प्रति (अनुलग्नक VI सहित) प्रशासन अनुभाग को भी उपलब्ध करायी जानी है।

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा- प्रथम), उत्तर प्रदेश, प्रयागराज (संवर्ग नियंत्रक) द्वारा उक्त प्रक्रिया दिनांक 23.01.26 तक पूर्ण करने हेतु निर्देशित किया है। अतः इस कार्यालय में तैनात सभी वरिष्ठ लेखापरीक्षा अधिकारी एवं सहायक लेखापरीक्षा अधिकारी उक्त प्रक्रिया उक्त समय सीमा के भीतर पूर्ण करना सुनिश्चित करें।

यह वरिष्ठ उप महालेखाकार/प्रशासन के अनुमोदनोपरांत निर्गत किया जा रहा है।

**Office Order**

For implementation of centralized cadres of Central Expenditure Audit (CEA) and Central Revenue Audit (CRA), the transfer policy has been issued by CAG Hqrs. vide Circular No. 03-staff wing/2026 dated: 20.01.2025 (Copy Enclosed).

All Senior Audit Officers and Assistant Audit Officers of the Office are hereby informed that the Headquarters has decided to reopen the option form for 5 working days (from 20.01.26 to 27.01.26). The option exercised earlier may be revised by the interested officers during the said period.

The above option form has also been extended to the SAS passed officers who have been promoted as Assistant Audit Officer (Civil cadre) in the intervening period. Hence, such officers should also ensure to fill up the said form.

All officers who opt for the Central Expenditure Audit and Central Revenue Audit cadre option are also required to submit the information (along with other information

ASO/ITC-2  
AO  
23/1/26  
SPO/ITC

वरि. लेखापरीक्षा अधिकारी/आई.टी. प्रकोष्ठ  
सी.ए.जी./डायरी संख्या..... 81  
दिनांक ..... 23.01.2026

mentioned in the option form) related to the base station and 5 choice stations on the said portal (SAI) and a copy thereof (including Annexure VI) is also to be made available to the Administration Section.

Office of the Principal Accountant General (Audit-I), Uttar Pradesh, Prayagraj (Cadre Control) directs to complete the above process by 23.01.26. Therefore, all Senior Audit Officers and Assistant Audit Officers posted in this office should ensure completion of the above process within the said time limit.

This issues with the approval of Sr. Dy. Accountant General/Admin.

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन

सं.प्र.म.ले.(ले.प.-II)/प्रशा./मुख्य. पत्रा. /2025-26/ TR-2323 दिनांक: 23/01/2026  
प्रतिलिपि निम्नलिखित को सूचनार्थ एव आवश्यक कार्यवाही हेतु प्रेषितः

1. सचिव, प्रधान महालेखाकार (लेखापरीक्षा-II), उ.प्र., लखनऊ
2. समस्त वर्गाधिकारी, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II), उ.प्र., लखनऊ
3. व.ले.प.अ./ AMG-I, AMG-II, AMG-III, AMG-IV नियंत्रण, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II), उ.प्र., लखनऊ
4. व.ले.प.अ./ विधिक प्रकोष्ठ/ सामान्य प्रशासन/ पी.सी./ प्रतिवेदन-1/2/3/आई.टी.ए./समन्वय/हिंदी प्रकोष्ठ कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II), उ.प्र., लखनऊ
5. व.ले.प.अ./ आई.टी. प्रकोष्ठ को इस आशय से प्रेषित कि इस कार्यालय आदेश की प्रति कार्यालय वेबसाइट पर अपलोड करने का कष्ट करें।
6. सूचना पट्ट
7. गार्ड फाइल



वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन

**कार्यालय प्रधान महालेखाकार (लेखापरीक्षा- प्रथम), उत्तर प्रदेश, प्रयागराज**  
सं०-प्र०म०ल०(लेखापरीक्षा-प्रथम)/प्रशासन/फा.सं. 871/2025-26/ २५३ दिनांक २१.०१.२०२६

**कार्यालय आदेश**

नव सुजित CEA और CRA कैडर के कार्यान्वयन हेतु मुख्यालय द्वारा परिपत्र संख्या 03-स्टाफ विंग/2026, संख्या: 76-स्टाफ (नियुक्ति-III)/167-2025 दिनांक: 20.01.2025 (प्रति संलग्न) के माध्यम से स्थानांतरण नीति संबंधी दिशानिर्देश निर्गत किये गए हैं एवं SAI- Capacity Building Portal को पुनः open किया गया है। जिसके अनुक्रम में इस कार्यालय एवं इस कार्यालय के संवर्ग के नियंत्रणाधीन कार्यालयों में कार्यरत समस्त वरिष्ठ लेखापरीक्षा अधिकारियों एवं सहायक लेखापरीक्षा अधिकारियों को निर्देशित किया जाता है कि वह SAI- Capacity Building Portal पर उनके द्वारा चयनित Civil, CEA एवं CRA कैडर में से किसी प्रकार का सुधार करना तथा बेस स्टेशन दिनांक: 23.01.2026 तक भरना सुनिश्चित करेंगे। साथ ही, संलग्न Annexure-VI को पूर्ण कर इस कार्यालय के प्रशासन अनुभाग को प्रेषित करना सुनिश्चित करें।

संलग्नक: उपरोक्तानुसार

वरि. उप महालेखाकार/प्रशासन

सं०-प्र०म०ल०(लेखापरीक्षा-प्रथम)/प्रशासन/फा.सं. 871/2025-26/ २५३ तादिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- सचिव, प्रधान महालेखाकार (लेखापरीक्षा-प्रथम) उ.प्र., प्रयागराज; प्रधान महालेखाकार (लेखापरीक्षा-द्वितीय) उ० प्र० लखनऊ एवं सचिव, प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ
- समस्त वर्गाधिकारी, कार्यालय प्रधान महालेखाकार(लेखापरीक्षा-प्रथम) उ.प्र., प्रयागराज, कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-द्वितीय) उ० प्र० लखनऊ एवं कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ
- सभी ऑफिट मैनेजमेंट ग्रुप के नियंत्रण अनुभाग के शाखाधिकारी
- वरिष्ठ लेखापरीक्षा अधिकारी/रिपोर्ट, आई.ए., आई. एंड पी.ए., सामान्य प्रशासन,आई.एस.डब्ल्यू. कल्याण, रोकड, पीसी-4, एफ.ए.एस.जी., परीक्षा, ए.पी.जी., डी.ए.सी., सहायक निदेशक (राजभाषा)
- स० लेखापरीक्षाधिकारी/वरिष्ठ उप महालेखाकार (प्रशासन) प्रकोष्ठ
- इस कार्यालय से अन्य कार्यालयों में प्रतिनियुक्ति पर तैनात वरिष्ठ लेखापरीक्षा अधिकारी एवं सहायक लेखापरीक्षा अधिकारी को
- सूचना पट्ट

वरि. लेखापरीक्षा अधिकारी/प्रशासन



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,

  
(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