



सत्यमेव जयते

A W K Langstieh

महानिदेशक लेखा परीक्षा  
(केन्द्रीय व्यय), नई दिल्ली

Director General of Audit  
(Central Expenditure), New Delhi

18

21.1.2014

Dear *Shri Gopinathan*

DGA (CE) in consultation with DGA (CR) and PAG (Audit) Delhi constituted a committee of Group Officers in November 2011 to formulate a transfer/posting policy of staff/officers among the three offices of DGA (CE), DGA (CR) and PAG (Audit) Delhi. The committee submitted its report in March 2012 which was thereafter in May 2012, circulated among the Group Officers in the three offices for their comments. Based on feedback received from them the transfer/posting policy was further refined and the committee has now submitted its final report.

2. A copy of the same is enclosed herewith for your comments.

*21/1/2014*  
*22/1*  
*20/1/2014*  
*Encl.:- As above.*  
*(1) for comments.*  
*2) We have also received some guidelines on transfer/posting/assignments.*

*Best wishes,*  
Yours sincerely,

*[Signature]*

Shri C. Gopinathan  
Director General of Audit (CR)  
AGCR Building  
I.P. Estate  
New Delhi 110 002.

निदेशक (प्रशासन) कार्यालय  
DIRECTOR (ADMIN.) SECRETARIAT  
कक्षी सं./Dy. No. 446  
22 JAN 2014  
कार्यालय महानिदेशक लेखा परीक्षा  
O/o the Director General of Audit  
(केन्द्रीय व्यय), नई दिल्ली-110002  
(Central Expenditure), New Delhi-110002

महानिदेशक लेखा परीक्षा  
(के.प्रा.), नई दिल्ली-2  
DGA (CR), New Delhi-2  
22 JAN 2011  
Imp/06  
D.G.'s Seett. Dy. No.

(17) (21) 86

**MINUTES OF THE MEETING OF THE COMMITTEE OF GROUP OFFICERS HELD  
ON 31<sup>st</sup> DECEMBER, 2013**

**INTRODUCTORY**

The office of the Director General of Audit, Central Expenditure (DGACE) is the cadre controlling office for the staff posted in the offices of the DGACE, DGACR and PAG (Au) Delhi. The audit task involved in three offices varied in nature viz. O/o the DGACE deals with audit of Ministries of Govt. of India including certification of accounts of autonomous bodies relating to these Ministries besides entire functioning of administration group. At the same time, O/o the DGACR deals with the audit of receipts, like, Income Tax, Central Excise and Custom duties which are entirely unique in nature than the audit involved in other two offices. Similarly, O/o the PAG (Au) Delhi audit the offices of Delhi Govt. involving audit of varied nature in respect of Public Works, MCD, Sales Tax (Receipt Audit), transport authorities, etc. Besides, PAG (Au) Delhi has Commercial Audit Wing and Accounts and also discharges Entitlement activities in the form of functioning of Pay and Accounts Office. Thus, the staffs deployed in three offices are required to perform different nature of duties giving opportunity to a person to learn different forms of auditing done by the CAG of India.

Since the ~~combine~~ three offices perform varieties of audit, the staff has the option of experiencing different type of audit which may not only be a factor of motivation for them but also would help in their career development by gaining experience in various types of audit. Utilisations of services of staff in different fields of audit at regular interval will not only maintain motivation of the staff at large toward the assigned work but it would also help to extract optimum output from them.

In this regard it is further added that the Comptroller and Auditor General of India conduct Revenue Audit examination for the Assistant Audit Officers/Audit Officers/Sr. Auditor Officers with a view not only to grant them an advance increment but also give them a chance to practice as Tax Consultant after their retirement. Thus, posting of a Revenue Audit passed AAO/AO/SAO in the O/o DGACR will not only result in changed nature of duties for them but also entails one to expertise in Receipt Audit which will lead their carrier development. Posting

(16)

of a Revenue Audit passed staff in Receipt Group would also benefit the office as it would be equipped with the qualified staff.

The matter of rotation of staff was also pending since long and DAI (Inspection) parties in their reports have on various intervals been repeatedly pointing out the issue of transfer of staff in different wings of the office. Para 5.9.1 & 6.5.1 of MSO (Admn.), Vol.-I and instructions issued by the Headquarter office from time to time also require rotation of staff at regular interval. Keeping in view these facts, the Director General of Audit, Central Expenditure in consultation with the Director General of Audit, Central Receipt and Principal Accountant General (Audit), Delhi constituted a committee of Group Officers of three offices to consider the issue of transfer/posting policy of staff/officers among the three offices (DGACE, DGACR & PAG (A) Delhi), among the sections/groups within the three offices and also to look into to developing guidelines on audit team constitution, deployment of audit teams etc., three offices.

The Committee met on 31<sup>st</sup> December, 2013 to discuss the issue regarding posting/transfer of staff amongst three offices. The Committee noted that:

- (i) As per para 5.9.1 of MSO (Admn.) Vol.-I Section Officers should be given opportunity to gain experience of work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no Section Officer normally remains in any particular Section/Wing for more than five years. Further, para 6.5.1 of ibid MSO stipulate that no member of the clerical staff should be allowed to remain in the same Section/Wing for more than five continuous years without the specific approval of the AG/PAG. Keeping in view the above fact and in order to sustain motivation of staff and build expertise, the Committee members were of the view that it is necessary to rotate the staff by transfers.
- (ii) It was felt by the Committee members that same staff should not be deployed for audit of a particular unit year after year and there should be a rotation of team members on regular interval.
- (iii) Transfer of staff is also necessary to maintain balance between staff in three offices.
- (iv) It is also a requirement as per findings of the HQ DAI (Inspection)'s team.

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## RECOMMENDATIONS

Considering the above the facts, the Committee recommended that:

- 1) In order to gain expertise in audit of a particular field and also to extract optimum output, the staff should usually not be disturbed frequently by way of transfers. However, to sustain the expertise, it was felt necessary that the staff should be rotated between the three offices so that new staff member could gain expertise before sudden relief of present incumbents due to retirement, promotions, and even in order to keep interest of staff by way of changes in their nature of duties etc.
- 2) In view of the above the Committee was of the view that Staff members shall remain in an office for a maximum period of 12 years. So, the staff members who have served 12 years in a particular office may be replaced by rotation and transferred to other office.
- 3) Staff members retiring within a year should normally not be disturbed.
- 4) In case of promotion, to the extent possible the promoted official may be posted against the vacancy after considering administrative convenience.
- 5) The Committee was also of the view that not more than 25% of the staff be considered for transfer at any point of time from one office.
- 6) The Committee was also of the view that while initiating transfers as per above guidelines, preference be given to Revenue Audit qualified staff for posting in the office of the DGACR and Revenue Sector in the office of the PAG (Au) Delhi.
- 7) The Committee members were of the view that the span of 12 years in an office be utilized in such a way that no staff member should remain in a particular Group in an office for a continuous period of 4 years.
- 8) The Committee was also of the view that party formation of field audit parties should also be changed annually. Team members of a particular audit team should be rotated annually.
- 9) No person should be deployed for audit of same unit in the next audit cycle. However, in cases of exigencies this could be done with the approval of only the DGA/PAG concerned.

10) It was felt that no time frame be fixed for rotation of staff within the three Receipt Groups in the office of DGACR and it may be left for that office to decide the rotation as per their requirement.

11) Retention of a particular staff member in an office/group/section against the policy can be considered in exceptional cases with the approval of the DGA/PAG.

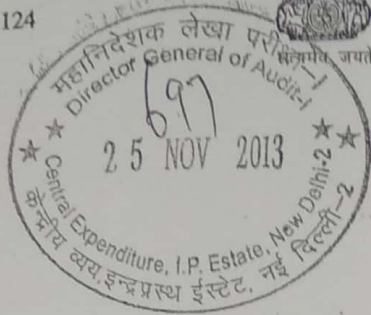
**(TEG SINGH)**  
Dy. Accountant  
General (Admn.)  
O/o the Pr. AG (Au)  
Delhi,  
New Delhi

**(V.S. VENKATANATHAN)**  
Director (RAIT)  
O/o The DGACR,  
New Delhi

**(SAURABH SHUKLA)**  
Director (Admn.)  
O/o the DGACE,  
New Delhi

**(ATOOVA SINHA)**  
Director (AMG-III)  
O/o the DGACE,  
New Delhi

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



Circular No.:- 01 /SSR/2013  
No.:- 709-Staff (S&R)/DG,PD(C)/IMPL/430-2013  
OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
9, DEENDAYAL UPADHYAYA MARG,  
NEW DELHI - 110 124

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दिनांक / DATE 22 नवम्बर 2013  
NOV 2013

To

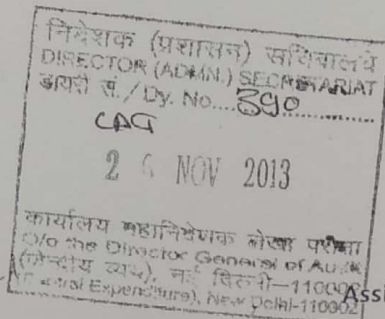
1. All the Cadre Controlling Authorities of DGA/PDA (Central) Offices.  
(As per mailing list)

Subject:- Posting of the Sr.AO/AO/AAO in DGA/PDA Central Office.

Sir/Madam,

Attention is invited to the Headquarters D.O letter No. 527-550-Staff (SSR)/DG/PD(Central)/Impl./430-2013 dated 20.09.2013 wherein re-assessed and final sanctioned strength in respect of the DGA/PDA, Central office under your cadre control was communicated to your office. The Cadre Control in respect of all the Group 'B' and 'C' officials continues to be vested in you. It is requested to post the officials in the DGA/PDA, Central office as per the re-assessed sanctioned strength.

2. It is further requested to post the officials having experience in Revenue and Central Expenditure Audit to the O/o the DGA/PDA, Central and the respective DGA/PDA may be kept informed while posting/transfer of Sr.AO/AO/AAO in their office.



Yours faithfully

(Ranjit Singh)  
Assistant Comptroller & Auditor General (N)

29/10

Sr. AO (Admin.)

for Admin Section  
27/11

70 DGA  
(CR).

श्री अमित/संजय  
27/11/13

Admin/CAG/110  
28/11/13

दू. भा. / Phone : 23509600 फैक्स. / Fax : 91-11- 23234014

www.cag.gov.in



Rebecca Mathai  
Principal Director (Direct Taxes)

(11)

D.O. No. 105 /RADT/8-2009  
भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124  
OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, Deendayal Upadhyay Marg, New Delhi - 110 124  
दिनांक / DATE 29 January 2010

Dear Sir,

The CAG has approved the policy of retention of personnel in the audit of revenue audit (Direct tax audit, Indirect tax audit and State Receipt audit wing) for eight years at a stretch. This may be kept in view while effecting rotation of staff to different wings. Efforts may also be made to ensure that the same audit personnel do not visit the same office in the next cycle of audit.

*With regards*

Yours sincerely,

*654/DO  
5/2/10*

*bl. disms*

Shri R.S. Mathrani,  
Director General of Audit (Central Receipts),  
New Delhi

*DD (RADT) / (CRA/RACE)  
28/2/10*

*AD - Central / for auditing - M.A.  
28/2/10*

*pls. file in the important circular file  
28/2/10*

महा निदेशक, लेखा परीक्षा  
(के.प्रा.), नई दिल्ली-2  
DGA (CR), New Delhi-2  
05 FEB 2010  
D.G.'s Cont. Op. No. 61

*CERA/68/CAG  
08/02/2010*

*31/01/10/91/CAG/important file  
26-2-10*

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA, NEW DELHI.

Circular No. 1- Staff Wing / 2014.

No. 10- Staff (App-II) 63-2013.

Dated 06.01.2014

To

All the Heads of Department in the IA&AD

Subject: Guidelines on Transfer and Posting of Gr. 'B' & 'C' staff and disclosure of the same on the official website of the concerned offices-regarding.

Sir/ Madam,

In compliance with the Hon'ble Supreme Court's Orders dated 31.10.2013 in W.P (Civil) No. 82 of 2011, whereby the Government of India has been directed to bring transparency in the matter of transfer and posting of Officers and Staff at all levels and to ensure minimum tenure of their posting, the Government of India has decided that all the Departments have to constitute the Service and Transfer Boards for this purpose immediately.

2. In this regard, the Comptroller & Auditor General of India has decided that Transfer and Posting Boards, consisting of minimum 03 members, shall be constituted in all the IA&AD offices which will recommend the transfer and posting of all the Gr. 'B' & 'C' staff. The details of the Boards so constituted, the guidelines on transfer and posting and posting orders are to be uploaded on the official websites of the concerned offices with immediate effect. The detailed guidelines on Transfer and Posting are to be framed by every office keeping in view the local scenario of the cadre composition and the broad guidelines/ instructions given as under-

- (i) For the purpose of inter office transfer and posting of the Gr. 'B' & 'C' staff, under the same cadre controlling authority, there shall be a single Transfer and Posting Board consisting of the Group Officers incharge of Administration in the concerned offices and the seniormost amongst them will be the Chairperson. Where there are less than 03 participating offices, the third Group Officer may be nominated by the cadre controlling authority i.e the accepting authority.
- (ii) For the intra office postings of Gr. 'B' (Non Gazetted) and Gr 'C' Staff, the Transfer and Posting Board will consist of 03 Branch Officers. The Branch Officer in charge of administration would be the Ex-Officio member and other two Branch Officers would be nominated by the Head of the Department and seniormost amongst them would be the Chairperson. The Group officer incharge of Administration would be the accepting authority.
- (iii) For the intra office transfer and posting of the Gr 'B' (Gazetted) Staff, the Board will consist of Group Officer and Branch officer in-charge of administration and one more Group Officer to be nominated by the Head of the Department. The senior of the two Group Officers would be the Chairperson, The Head of the Department would be the accepting authority. However, where there is only a single Group Officer in any of the office, a branch officer may be nominated by the HoD as the third member.
- (iv) The Gr. 'B' & 'C' staff shall not be transferred from a particular post before the lapse of a minimum period of two years.
- (v) These instructions are to be implemented with immediate effect. All the Heads of Department have to ensure the compliance by 31.01.2014.
- (vi) Kindly acknowledge the receipt.

Yours faithfully,

(Ranjit Singh)  
Asstt. C&AG (N)

T.S.

So as to say

Name information only

Admin = C.A.G. = 206

08.01.2014

7/1/14

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07/01/14