

# CAG's Circular

CIRCULAR NO. 04-STAFF WING/2015

No. 174-Staff (App.-II)/64 -2014/Vol. IV

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

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



दिनांक / DATE 11.02.2015

To

1. All Heads of Department in IA&AD.
2. Director General (Hqrs).

Subject: Posting of husband and wife at the same station- regarding.

Sir / Madam,

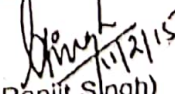
A reference is invited to the DoPT O.M No. 28034 / 9 / 2009 dated 30.09.2009 containing instructions regarding posting of husband and wife at the same station.

2. Representations are being received from the officials of IA&AD for transfer to the place of posting of the spouse. However, in absence of the scheme of unilateral transfer in the department, it has not been possible to transfer the officials to the desired place.

3. The matter has been considered by the competent authority and it has been decided that the requests of the officials, who are already confirmed, may be considered for deputation in IA&AD offices located at the desired place of posting. Before considering deputation of such officials, the facts about the employment of the spouse may be verified from the concerned employers (cadre controlling authorities). The deputations in such cases will however not be treated as in public interest.

4. After, materialization of the deputation in such cases, it should be mentioned in the Office Order that the deputation has been permitted, keeping in view the instructions of the Govt. of India in the matter of posting of husband and wife at the same station. While requesting for extension of deputation, the concerned officials will have to intimate the factual position about the employment of their spouse. A copy of the office order, to be issued by the lending office, may invariably be forwarded to this office for information.

Yours faithfully,

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

**DPN to other offices as on 01.02.2020**

**Sr. AO**

SL No	NAME	Date of deputation	REMARKS	Mob No
1	Anil Kumar Srivastava	22.05.15	Dpn to Bihar State Health society	
2	Alok Kumar	15.03.17	Dpn to BACS, Sheikhpura, Patna.	
3	Satyendra Narayan Singh, Sr.AO	14.12.2018	BSFC, Patna.	
4	Santosh Kumar Sinha, Sr.AO	15.04.2019	NDMC, New Delhi	9473241964
5	Santosh Kumar	01.02.2020	BSFC Patna	
6	Tarun Kumar Singh	01.02.2020	BSFC Patna	

**AAO**

1	Kundan Kumar	17.11.14	Dpn to C&AG office, New Delhi	
2	Sugandh Kumar	15.07.16	Dpn to PAG(G&SS), Allahabad	
3	Alok Kr. Singh	21.06.2019	PDA, Washington	
4	Nimisha Kumari	28.06.2019	Eco. & Service Ministry, New Delhi	
5	Shadab Akhtar	16.08.2019	PDA (NER) Gorakhpur	

**Sr Ar/Ar**

1	Sanjay Kumar Pankaj, Sr.Ar.	03.12.2018 (Relieved on 30.11.18)	PAG (Audit), Jharkhand, Ranchi	
2	Ankit Kumar Gupta, Sr.Ar.	20.02.2019	PAG (G&SSA), Allahabad	
3	Dhirendra Kr. Yadav, Sr.Ar.	29.03.2019	P.D.(N.E. Railway), Gorakhpur	
4	Shesdeep Patra, Sr.Ar.	14.06.2019	AG (A&E), Odisha, Bhubneshwar	
5	Krishna Kumar Manjhi, Ar.		PAG (A&E) Kolkata	
6	Bishamber Dayal Meena, Sr.Ar.	03.01.2020	Controller of Communication Accounts, Rajasthan Telecom Circle, Jaipur.	
7	Harsh Sharma, Sr.Ar.	03.01.2020	PAG (A&E) Jharkhand, Ranchi	

**DEO**

1	Ashish Kumar Sinha, DEO 'A'	28.06.2019	Eco. & Service Ministry, New Delhi	8521700989
2	Rajat Kumar Sinha, DEO 'A'	28.06.2019	Eco. & Service Ministry, New Delhi	

**MTS**

1	Akhilesh Kumar	30.06.2018	Dpn to AG (Audit), Jharkhand, Ranchi.	
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**DPN from other offices as on----- 01.02.2020**

**Sr.AO**

Sl. No.	Name (Shri/Smt.)	Date of deputation	Parent office	Category
1	Smt Julie	03.04.2017	The PDA, Central Kolkata	UR

**AAO**

Sl. No.	Name (Shri/Smt.)	Date of deputation	Parent office	
1	Sanjeev Kumar No. 5	24.02.2009	PAG (Au) A.P, Hyderabad	OBC

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) BIHAR, PATNA**

No: - Estt (Au)-Periodical Review/19-20/C- 369

Date- 07.02.2020

**OFFICE ORDER**

Subsequent to change in classification of SAOs in IA&AD from Group 'B' to Group 'A', HQrs office vide its Circular No. 53-Staff Entt.II/2019, issued vide letter No. 278-Staff Entt.-II/46-2019 dated 02.12.2019, has constituted the Review Committee to review the cases of Senior Audit Officers (SAOs) of this office covered under provisions of F.R. 56(j) and Rule 48(1) (b) of CCS (Pension) Rules 1972, as below:-

- i. Dy. Comptroller & Auditor General (HR)
- ii. PAG (Audit) Bihar

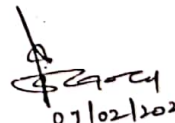
2. Further in light of HQrs Circular No. 09-Staff Entt.II/2020, issued vide letter No. 14-Staff Entt.II/46-2019 (Vol.I) dated 30.01.2020, the internal screening committee constituted prior to change in classification of the post of SAOs will continue to be the same.

Sd/-

**Dy. Accountant General (Admn.)**

Copy for information to:

1. Secretary to PAG (Audit), Bihar, Patna.
2. Secretary to PAG (A&E), Bihar, Patna.
3. DAG (Accounts) Secretariat, O/o the PAG (A&E) Bihar.
4. All Group Officers Secretariat (Admin,SS-I,SS-2,ES,CRA)
5. Members concerned.
6. Notice Board/Office Order file.

  
07/02/2020  
**Sr. Audit Officer (Admn. 1)**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) BIHAR, PATNA**

Estt (Au)-Periodical Review/19-20/C-

Date- 01.11.2019

**OFFICE ORDER**

The review committee and internal screening committee constituted vide this office order no. Estt (Au)-Periodical Review/19-20/C-141 dated 19.08.2019, for performance review under FR 56(j), which was earlier considering the cases of Civil Audit (Admin-I) only, will from now on consider the cases of SS-I/LB (Admin-II) also.


Shri Shiv Narayan Sharma, Sr AO, Admin-II is nominated in the internal screening committee referred above in place of Shri Sanjay Kumar Sinha, Sr AO, for considering the cases of performance review in respect of Group 'B' & Group 'C' (Non-Gazetted) employees. All other members of the review committee and internal screening committee will remain same.

(Authority: Order of PAG dated 31.10.2019)

Sd/-

Dy. Accountant General (Admn.)

1. Secretary to PAG (Audit), Bihar, Patna.
2. Secretary to AG (A&E), Bihar, Patna.
3. DAG (Accounts) Secretariat, O/o the AG (A&E) Bihar.
4. All Group Officers Secretariat (Admin, SS-I, SS-2, ES, CRA)
5. Members concerned.
6. Notice Board/Office Order file.

  
Sr. Audit Officer (Admn. 1)

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) B**

No: - Estt (Au)-Periodical Review/19-20/C- 141

Date- 19.08.2019

**OFFICE ORDER**

Consequent upon the recent transfer and posting at Group Officer level, the review committee and internal screening committee constituted for performance review under FR 56(j) is re-constituted as under:-

## A. For Group 'B' &amp; 'C' (Non-Gazetted) employees

Members of Review Committee	Members of Internal Screening Committee
1. Shri Kavyadeep Joshi, DAG	1. Ms. Maya Kumari, Sr Audit Officer
2. Shri Adarsh Agarwal, DAG	2. Shri Sanjay Kumar Sinha, Sr Audit Officer
	3. Shri Vineet Kumar Sinha, Sr Audit Officer

## B. For Group 'B' (Gazetted) employees

Members of Review Committee	Members of Internal Screening Committee
1. Principal Accountant General (Audit), Bihar.	1. Shri Abhishek Singh, DAG, O/o the AG (A&E) Bihar.
2. Accountant General (A&E), Bihar.	2. Shri Kavyadeep Joshi, DAG
	3. Shri Adarsh Agarwal, DAG

(Authority: Order of PAG dated 09.08.2019)

Sd/-

Dy. Accountant General (Admn.)

Copy for information to:

1. Secretary to PAG (Audit), Bihar, Patna.
2. Secretary to AG (A&E), Bihar, Patna.
3. DAG (Accounts) Secretariat, O/o the AG (A&E) Bihar.
4. All Group Officers.
5. Members concerned.
6. Notice Board/Office Order file.

Sr. Audit Officer (Admn. 1)

Date: 01.05.2019

**OFFICE ORDER**

**Reconstitution of T&P Board:-**

Due to transfer of some members of T&P board (DAGs), the T&P board reconstituted vide office order no. Estt(Au.)T&P/Policy/2018-19/C-179 dated 03.08.2018, is further reconstituted as under, except the Committee No. A-II.

**(A) For Intra Office Transfer -**

**(i) For Group "B" Gazetted Officers-**

- (i) DAG (Admn.) - Ex-officio member
- (ii) DAG (SS-I) - Shri Shiv Shankar
- (iii) Sr. AO (Admn.) - Ex-officio member

The senior-most between (i) & (ii) will be the chairperson.

**(ii) For Group "B" Non Gazetted and Group "C" Staff-**

- (i) Sr. AO (SS-I) - Shri S.N. Sharma
- (ii) Sr. AO (Admn.) - Ex-officio member
- (iii) Sr. AO (ES) - Smt Maya Kumari

The senior-most among the above officers will be the chairperson.

**(B) For Inter Office Transfer (Civil Audit/CRA) of Group B and C Officers/Officials:-**

- (i) Dy. Accountant General (Admn.), Civil Audit, O/o the Principal Accountant General (Audit), Bihar, Patna.
- (ii) Director, CRA, O/o the PDA (C), Lucknow, Branch- Patna.
- (iii) DAG (ES) - Shri Adarsh Agarwal.

The senior-most among the above officers will be the chairperson.

The above boards will remain functional until any officer/member of the board vacates his post upon transfer/retirement, or one year from the date of constitution of the board, whichever is earlier.

The other instructions regarding transfer and posting policy, issued vide office order Estt(Au.)T&P/Policy/2017-18/C-170 dated 17.07.2017 shall remain unchanged.

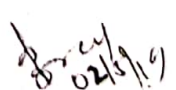
Authority: Order of Pr. Accountant General (Audit) dated 25.04.2019)

Sd/-

Dy. Accountant General (Admn.)

**Copy for information to:-**

- i. Secretary, to Pr. Accountant General (Audit).
- ii. All Group Officers.
- iii. All Controlling Sections.
- iv. Sr. Audit Officer/AMS with request to upload this office order on official website.
- v. Members concerned.
- vi. Office Order File.
- vii. Notice Board.

  
Sr. Audit Officer (Admn.)



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), BIHAR, PATNA**

No. Estt (Au.)/T&P/Policy/2018-19/C- 179

Date: 03.08.2018

**OFFICE ORDER**

Consequent upon completion of tenure of Transfer and Posting Boards constituted vide office order No. Estt (Au.)/T&P/Policy/2017-18/C-170 dated 17.07.2017 new Transfer and Posting Boards for considering transfer and posting of Group "B" & "C" officials in this office (inter office and intra office), consisting of following members is being reconstituted in terms of Hqrs. Office Circular No. 1-Staff wing/2014 No. 10-Staff (App-II) 63-2013 dated 06.01.2014.

**(A) For Intra Office Transfer**

**(I) For Group "B" Gazetted Officers-**

- (i) DAG (Admn.) - Ex-officio member
- (ii) DAG (SS-I) - Shri Kavyadeep Joshi
- (iii) Sr. AO (Admn.) - Ex-officio member

The senior-most between (i) & (ii) will be the chairperson.

**(II) For Group "B" Non Gazetted and Group "C" Staff-**

- (i) Sr. AO (ES) - Smt Maya Kumari
- (ii) Sr. AO (SS-I) - Shri S.N. Sharma
- (iii) Sr. AO (Admn.) - Ex-officio member

The senior-most among the above officers will be the chairperson.

**(B) For Inter Office Transfer (Civil Audit to CRA) of Group B and C Officers/Officials**

- (i) Director, CRA, O/o the PDA(C), Lucknow, Branch-Patna
- (ii) Dy. Accountant General (Admn.), Civil Audit, O/o the Principal Accountant General (Audit), Bihar, Patna
- (iii) DAG (SS-I) - Shri Kavyadeep Joshi

The senior-most among the above officers will be the chairperson.

The above boards will remain functional until any officer/member of the board vacates his post upon transfer/retirement, or one year from the date of constitution of the board, whichever is earlier.

The other instructions regarding transfer and posting policy, issued vide earlier office order dated 17.07.2017 shall remain unchanged.

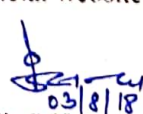
(Authority: Pr. Accountant General (Audit) order dated 01.08.2018)

Sd/-

Dy. Accountant General (Admn)

Copy for information to:-

- i. Secretary, to Pr. Accountant General (Audit).
- ii. All Group Officers.
- iii. All Controlling Sections.
- iv. Sr. Audit Officer/AMS with request to upload this office order on official website.
- v. Members concerned.
- vi. Office Order File.
- vii. Notice Board.

  
03/8/18  
Sr. Audit Officer (Admn.)

**OFFICE OF THE ACCOUNTANT**

**AUDIT), BIHAR, PATNA**

No. Estt(Au.)/T&P/Policy/2017-18/C-170

Date: 17.07.2017

**OFFICE ORDER**

In terms of Hqrs. office circular No. 1-Staff wing/2014 No. 10-Staff (App-II)63-2013 dated 06.01.2014, Transfer and Posting Boards consisting of following officers have been re-constituted:

**(A) For Intra office transfer:**

**(I) For Group "B" Gazetted Officers**

- (i) DAG(Admn.)- Ex-officio member
- (ii) DAG(ES)- Shri Rajarshi Raj Varma
- (iii) Sr. AO(Admn.)- Ex-officio member

The senior most between (i) & (ii) will be the chairperson.

**(II) For Group "B" Non Gazetted and Group "C" Staff**

- (i) Sr. AO(PA)- Shri Navin Kumar Shrivastava
- (ii) Sr. AO(Admn.)- Ex-officio member
- (iii) Sr. AO(SS-II)- Shri Alok Ranjan

The senior most among the above officers will be the chairperson.

**(B) For Inter office Transfer (Civil Audit to CRA) of Group B and C Officers/Officials**

- (i) Dy. Accountant General (Admn.), Civil Audit, O/o the Accountant General (Audit), Bihar, Patna.
- (ii) Director, CRA, O/o the PDA (C), Lucknow, Branch- Patna.

The senior most among the above officers will be the chairperson.

The above boards will remain functional until any officer/member of the board vacates his post upon transfer/retirement, or one year from the date of constitution of the board, whichever is earlier.

The Board will consider the cases of inter/intra office transfer and posting of Gr. "B" and "C" staff as per following policies:-

1. There will be separate panel for Sr.AO/AO, AAO/Supv. and Sr.Ar./Ar.
2. Panel will be operated generally twice in every year, that is during the month of Feb-March and Sept-Oct.
3. The minimum period of posting in a section /sector will be for a period of 02 years in terms of instructions contained in Hqrs. Circular No. 1-Staff Wing/2014, No.10- Staff (App-II) 63-2013 dated 06.01.2014.
4. No officials may be retained in a particular sector/section for more than 05 years as per provision laid down in para 5.9 and 6.5 of MSO (Admn.) Vol-I, except those officials who are posted in Revenue Audit Wing (Direct Tax Audit, Indirect Tax Audit and State Receipt Audit), where they may be continued for eight year at a stretch in terms of Hqrs. D.O.No.107/RADT/8-2009 dated 29.01.2016.

7/1/14  
Encl. No. 459  
7/1/14

MEMO HEADS OF DEPARTMENTS IN THE IASAD

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.

Sr. Member

In compliance with the Hon'ble Supreme Court's Orders dated 31.10.2013 in W.P. (Civil) No. 113/2013, 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 service. The Government of India has decided that all the Departments have to constitute the Transfer and Posting Boards for this purpose immediately.

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 IASAD 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:-

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.

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.

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.

The Gr. 'B' & 'C' staff shall not be transferred from a particular post before the lapse of a minimum period of two years.

These instructions are to be implemented with immediate effect. All the Heads of Department have to ensure the compliance by 31.01.2014.

Kindly acknowledge the receipt.

Yours faithfully

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

NO B114(SRA) SEC 14 - C.D. 223 - 05/10/2009

D.O. No. 107/RADT/8-2009

CAGI (E) D.Y. 120-34 (SRA-14) dt 10.2.10

Rebecca Mathai  
Principal Director (Direct Taxes)

OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, Deendayal Upadhyay Marg, New Delhi - 110 001

DATE : 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,

Shri A.K. Singh,  
Principal Accountant General (Audit),  
Bihar,  
Patna-800001

Pr. AO / SRA (HQR).  
2/2

Khan Sahab  
10/02/2010

COMPTROLLER & AUD

OF INDIA, NEW DELHI.

Order No. 1- Staff Wing / 2014.  
53-2013.  
01 2014

**POLICY OF TRANSFER AND POSTING AS PER MSO (ADMN) VOL 1**

Para 5.9 Section officer 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.

Para 6.5 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 Accountant General. Also a person having worked in a seat of section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should be particularly be avoided during the two years preceding the retirement of a person.

The new recruits should take their training seriously and the Accountants General and other Heads of Departments should not hesitate to discharge those who are seen not to benefit by the training and who in the course of training or within six months there-after are found unsuitable for work in Audit and Accounts.

NOTE: Suitable training should also be provided to the clerks on promotion as inducers for a period of 6 weeks in not more than 2 batches in a year, if adequate number of clerks are promoted during the year.

#### 6.4 D. Leave Reserve

6.4.1 A leave reserve at 10% of the sanctioned permanent and temporary strength of (i) Audit Officers, Asstt. Audit Officers, Section Officers, Sr. Auditors/Auditors is permitted in Auditors' cadre and for Clerks (including typists, machinists, Comptometer Operators) in Clerks' cadre in audit offices and (ii) of Accounts Officers, Asstt. Accounts Officers, Section Officers, Sr. Accountants, Accountants is permitted in Accountants' cadre and for clerks (including typists, machinists, Comptometer Operators) in Clerks' cadre in A&E Offices and the leave reserve at the same percentage on the permanent and temporary strength of stenographers and Record keepers is permitted in the stenographers' and Record Keepers' cadre respectively.

#### 6.5 E CONTINUANCE OF STAFF IN THE SAME SECTION

6.5.1 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 Accountant General/Principal Director of Audit. Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

#### 6.6 F PROMOTIONS

6.6.1 Promotions to various posts in Group C are regulated in accordance with the Recruitment Rules to the posts incorporated in Vol. III

### 5.9 Continuance of Section Officers in one Section

5.9.1 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. Where Civil Section officers are working in the Commercial Wing they too would be subject to rotation as above.

### 5.10 Conditions of transfer from one office to another

5.10.1 Transfers to and from the Branches vide paragraph 5.2 of the Section Officers Service are admissible only under the conditions explained in Chapter IX.

5.10.2 Transfers of Section Officers including Section Officers' Grade Examination passed Auditors from one Audit and Accounts office to another are not ordinarily made. They are, however, liable, like all other Central Government servants, to be transferred from one office to another subject to the provisions of F.R. 15. The Comptroller and Auditor General may transfer such persons to any other office within the Indian Audit and Accounts Department or to any office under the Central Government on such terms and conditions as may be determined by him in each case.

### 5.11 Confidential Reports

5.11.1 Every Gazetted Officer shall at the end of the financial year or during the year on the occasion of his proceeding on transfer or leave when he is unlikely to return to the same office or charge, write up the confidential report in Form No. 5 of every Section Officer who has served directly under him for three months or more in that financial year.

The Confidential Reports on such of the Divisional Accountants working as Section Officers in Audit and Accounts Offices should be filled in the form prescribed for Section Officers.

5.11.2 In the case of Section Officers attached to field parties in OAD Wing, who have not worked under any single officer for a