**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) HARYANA, CHANDIGARH.**

**ANNEXURE – “A”**

**GUIDELINES FOR POSTING AND TRANSFER BOARDS**

1. Assistant Audit Officers should be given opportunity to gain experience of the work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no Assistant Audit Officer normally remains in any particular section/sector for more than five years, where Civil Assistant Audit Officers are working in the Commercial wing they too would be subjected to rotation as above.

***(Para 5.9.1 of CAG’s MSO (Admn) Vol-I (3rd Edition)***

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 Principal Accountant General/Accountant General. 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.

***(Para 6.5.1 of CAG’s MSO (Admn) Vol-I (3rd Edition)***

1. The policy of retention of personnel in the audit of Revenue Audit (Direct Tax Audit, Indirect Tax Audit and State Receipt Audit wing) for 08 years at a stretch has been approved by the Comptroller & Auditor General of India.

***(Hqrs’ office d.o. letter No. 97/RADT/8-2009 dated 29.01.2010)***

1. While posting the staff in the office of the Director General of Audit (Central), Chandigarh, the preference will be given to the staff who have qualified Revenue Audit Examination.
2. Mutual Transfers will be considered as per instructions issued by the Headquarters’ office from time to time.
3. The above guidelines shall be relaxed in exceptional cases as per administrative convenience after the approval of the competent authority.