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भारत के नियंत्रक-महालेखा परीक्षक का कार्यालय  
OFFICE OF THE COMPTROLLER  
AND AUDITOR GENERAL OF INDIA

दिनांक 15-6-2010  
Date

15 6 2010

To

All Pr.AGs/AGs (having Commercial Audit Wing)  
All Pr.DCA/MS AB &  
AG (CA), Maharashtra

Subject: - Transfer and Posting Guidelines for Sr. Audit Officers/Audit Officers/Assistant  
Audit Officers of Commercial cadre

Sir/Madam,

Please find enclosed Transfer and Posting Guidelines in respect of Sr. Audit Officers/Audit Officers/Assistant Audit Officers of Commercial cadre duly approved by Deputy Comptroller and Auditor General (Commercial) cum Chairman, Audit Board. The Transfer and Posting Guidelines shall come into effect from the date of issue. A separate letter will follow for assigning/calling the option for the 'Base Station' to existing Sr. Audit Officers/Audit Officers/Assistant Audit Officers of Commercial cadre.

Yours faithfully,



(Y. N. Thakare)  
Principal Director (Commercial)

## Transfer and Posting Guidelines for AAOs/AOs/SAOs of Commercial Cadres

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### **Rationale for Transfer and Posting Guidelines**

1. Assistant Audit Officers (AAOs), Audit Officers (AOs) and Senior Audit Officers (SAOs) borne on Commercial cadres of Indian Audit and Accounts Department (IAAD) have an All India transfer liability. They, thus, have to work in different offices of IAAD spread across the country. At the same time, it is a fact that their families are settled at particular places and hence they prefer to remain posted at places of their choice. While the department has to ensure that different offices have sufficient persons to carry out their assigned mandate of audit, care has to be taken to minimize the inconvenience resulting from transfers of officers to places other than their choice station.
2. These Transfer and Posting Guidelines have been formulated keeping the above objective in view. These apply to commercial cadres of Assistant Audit Officers (hereinafter referred to as 'AAO cadre') and Audit Officers/Senior Audit Officers (hereinafter referred to as 'AO cadre') of IAAD.

### **Principles of Transfer and Posting Guidelines**

3. These Transfer and Posting Guidelines are based on the following principles.
  - Office requirement and administrative convenience will have precedence over the convenience of individual officers.
  - Transfer or posting to a particular station cannot be claimed as a matter of right by officers.
  - Frequent transfers of an individual are not in the interest of stability of functioning of an office and hence have to be avoided to the extent possible.
  - Mere existence of vacancies at a particular station does not entitle officers serving outside the station to get posted to that station. Filling up of vacancies is a prerogative of Administration which is exercised keeping in view the overall vacancy position across the offices and exigencies of work.
  - Administration will accommodate officers to their choice station subject to the conditions mentioned in these Transfer and Posting Guidelines.

### **'Base Station' Concept**

4. Every officer will be assigned a 'base station' which is a place (such as Delhi, Ranchi etc.) where he will generally be posted. This base station is determined as follows:
  - In respect of SAS passed auditor/senior auditor/clerk promoted as AAO, it will be the place where he is posted as auditor/senior auditor/clerk (generally the place from where he passes his SAS examination).
  - In respect of directly recruited AAO, it will be the place where he is initially posted on appointment.

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5. A 'base station', once allotted, cannot be changed for five years. After five years, an officer can make an application to HQ for a change of his base station. This transfer will be considered based on his seniority outside the requested base station. An officer can request for a change of his base station more than once. However, each such request will be considered only after he completes five years of service after the change of previous station. In case of auditors/senior auditors/clerks, their service prior to promotion as AAO will also be counted for the purpose of working out five year period.

6. A change of base station will be considered before completion of five years of service in case both the spouses are officials of IAAD but have different base stations.

#### **Initial Postings in AAO cadre**

7. Initial postings in AAO cadre are the postings of persons at the time of their induction into AAO cadre. There are two streams of induction into this cadre. Firstly, departmental candidates (mainly auditors and senior auditors) who pass departmental SAS (Commercial) examination get inducted into the cadre as AAOs. Secondly, the candidates who clear SSC examination for AAO (Commercial) are directly recruited as AAOs.

#### **(a) Initial Postings of SAS passed auditors/senior auditors**

8. An SAS passed candidate, on his induction into AAO cadre, will be posted to his base station (as defined in clause 4 above) subject to availability of a vacancy at the base station. In case no vacancy is available, he will be posted to other station where a vacancy is available.

#### **(b) Initial Postings of Directly Recruited AAOs**

9. A directly recruited AAO will be posted to a station as per his initial choice subject to availability of a vacancy at the station(s). If no vacancy is available at his choice station, he will be posted to a station where a vacancy is available. In case more AAOs opt for a particular station than the number of vacancies at that station, the posting to that station will be governed by the handicapped status and merit of the candidates in the examination.

10. Once a directly recruited AAO is posted to a particular station, that station becomes his base station.

#### **Subsequent Transfers in AAO cadre**

11. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned AAO will be transferred to the new base station if the vacancy is available at that station. If no vacancy is available, he will be transferred as and when the vacancy arises. However, such a transfer will be effected only if the concerned AAO has not been penalized under CCS (CCA) Rules during past three years.

12. An Assistant Audit Officer who has been penalized under CCS (CCA) Rules during past three years may be transferred, to a station other than his base station. He will have to serve for a minimum of two years at that new station.

- 13. An Assistant Audit Officer returning from deputation to non-IAAD office or from abroad may be posted to a station other than his base station.
- 14. An Assistant Audit Officer returning from deputation to IAAD office will be posted to his base station subject to availability of a vacancy at the base station. In case he is posted outside his base station, he will be brought back to base station, depending on his outstation seniority including deputation station vis-à-vis other AAOs waiting outside, as and when a vacancy arises at his base station provided he has not been penalized under CCS (CCA) Rules during past three years.
- 15. An Assistant Audit Officer may be considered for a deputation within IAAD. This deputation shall be solely at the discretion of the Cadre Controlling Authority.
- 16. A deputation outside IAAD, if circulated for AAOs by Commercial Wing/ HQ, may be considered at the discretion of Cadre Controlling Authority.

**Initial Postings in AO cadre**

- 17. An Assistant Audit Officer, on promotion as AO, will be posted to his base station subject to:
  - (a) availability of a vacancy at the base station and
  - (b) no other request from an AO/SAO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending.

Otherwise, he will be posted to a station other than his base station.

**Subsequent Transfers in AO cadre**

- 18. An AAO posted on promotion as AO to a station other than his base station may be posted back to his base station after completion of one year outside the base station provided he has not been penalized under CCS (CCA) Rules and subject to availability of a vacancy at the base station and his outstation seniority among those waiting outside to get posted to the same base station.
- 19. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned AO/SAO will be transferred to the new base station if the vacancy is available at that station provided no other request from an AO/SAO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending. However, such a transfer will be effected only if the concerned AO/SAO has not been penalized under CCS (CCA) Rules during past three years. If no vacancy is available, his name will be added to the list of officers waiting to get posted to the base station.
- 20. An AO/SAO, provided he has not been penalized under CCS (CCA) Rules during past three years, who is waiting to get posted to his base station and has already served at least two years outside the base station since his posting outside, will be posted to his base station by creating a vacancy provided that there is another officer available at the base station who has

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served at least five years at the base station. In such case, an AO/SAO waiting outside will be posted to his base station and the AO/SAO who is the senior most in terms of station seniority at that base station will be transferred out. For the purpose of counting station seniority, total continuous service at the station (both as AAO and AO/SAO) will be considered.

21. Notwithstanding anything contained in clause 20 above, the senior most officer will not be transferred out if he is left with service of less than five years before his retirement.

22. Notwithstanding anything contained in clause 20 and 21 above, an AO/SAO who has been penalized under CCS (CCA) Rules during past three years may be transferred to a station other than his base station. He will have to serve for a minimum of two years at that new station.

23. An AO/SAO returning from deputation to non-IAAD office or from abroad may be posted to a station other than his base station.

24. An AO/SAO returning from deputation to IAAD office from outside the base station will be posted to his base station subject to availability of a vacancy at the base station and provided no AO/SAO is waiting outside to get posted to the base station for a longer period than him.

25. An AO/SAO may be considered for a deputation within IAAD. This deputation shall be solely at the discretion of the Cadre Controlling Authority.

26. A deputation outside IAAD, if circulated by Commercial Wing /HQ, may be considered at the discretion of Cadre Controlling Authority.

**Exceptions to these Transfer and Posting Guidelines**

27. Deputy Comptroller and Auditor General (Commercial) cum Chairperson Audit Board shall be the competent authority to relax one or more provisions of these Transfer and Posting Guidelines and make such exceptions in individual cases as he may deem fit.

**Effective Date of these Transfer and Posting Guidelines**

28. These Transfer and Posting Guidelines come into effect from the date of their issue and shall supersede all previous instructions, orders, guidelines etc. issued on the subject.