



कार्यालय प्रधान महालेखाकार (लेखा व हकदारी)  
हिमाचल प्रदेश, शिमला-171 003  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)  
HIMACHAL PRADESH, SHIMLA-171 003

No. Admn./A/2025-26/198

Dated: 24-07-2025

**Office order**

All concerned Sr. DAOs/DAOs-I/DAOs-II/DAs are informed that annual postings/transfers/additional charges in their respective cadres are likely to be finalized shortly.

2. The main criteria for finalizing postings and transfers will be that an incumbent must have completed 03 years in a particular Division or 06 years at a particular Station. For this purpose, the incumbency period during the preceding 09 years from the year in which transfers are being made shall be considered. The period of stay i.e 03 years in a Division or 06 years at a Station shall be reckoned as on 31st July of this year.

3. An incumbent who is due to superannuate within the next three years may be considered for posting at a Station of his/her choice, subject to the following conditions: (a) A vacant Division of equivalent status is available at the requested Station, which he/she has not served in during the past 09 years and (b) The choice of Station is not in continuation of six years of existing posting at that Station. However, if the official is due to retire within the next 12 months (reckoned from 1st May), he/she may be considered for continuation in the same Division, if he/she opts for.

4. In order to maintain uniformity in submitting details and requests for transfer/posting to a particular Station, a prescribed proforma has been enclosed. Options shall be accepted only via official e-mail at [dagaccounts.hmp.ae@cag.gov.in](mailto:dagaccounts.hmp.ae@cag.gov.in), with a copy (CC) to [jprakash@cag.gov.in](mailto:jprakash@cag.gov.in), latest by 01.08.2025, with the subject line: *Option Form for AGT-2025-26 – [Name of the Officer/Official, Designation]*. It is reiterated that all officers/officials must use their official e-mail ID for submitting options. In case of any difficulty in accessing or using the official e-mail ID, they may contact Sh. Rajneesh, AAO (EDP) at 91022' - 06007. Requests submitted through any other means or after the due date will not be considered.

5. All concerned Sr. DAOs/DAOs/DAs are required to submit a minimum of 10 station preferences, in order of priority as per their status, in the prescribed proforma. While every effort will be made to accommodate individuals as per their status and preferred locations, no assurance can be given in this regard. All postings/transfers will be subject to administrative exigencies.

6. Such Divisional Accountants (Probationers) who have passed the DA Grade Examination and have already completed / are completing the two years of service by 31st October 2025 may also submit their station of preferences. However, their

regular posting to a division shall be subject to the successful completion of their probation period.

7. Individuals submitting requests for postings/transfers on compassionate/medical grounds must clearly specify the circumstances in Sr. No. 12 of the enclosed proforma, along with relevant supporting documents. Officials seeking transfer to a particular Station on such grounds may be considered for the lowest available Division, regardless of their seniority or rank. Posting on same compassionate grounds submitted by the official will not be entertained on second occasion.

8. Transfer/posting on the grounds of Persons with Benchmark Disabilities (PwBDs) and spouse cases (which should be clearly mentioned at Sr. No. 12 of the proforma, along with supporting documents) shall be regulated in accordance with the extant DoPT's guidelines and Headquarters' instructions, respectively, subject to fulfilment of the criteria as mentioned in para 2 above.

9. The list of incumbents due for transfers and those awaiting regular charge postings including those mentioned at para 6 above is enclosed as Annexures I & II. All concerned are advised to refer to Office Order No. Admn./A/2025-26/129 dated 13.06.2025 issued by this office for classification of Divisions and other related details.

This issues with the approval of the Principal Accountant General.

Encls: As above & transfer  
& posting policy.

**-Sd/-**  
**Sr. Deputy Accountant General**  
**(Accounts & VLC)**

Endst No. Admn./EE-14/T&P/2025/2025-26/1715-18      Dated :24-07-2025

Copy to the following for information and necessary action:

1. Sr. Pvt. Secy to Pr. Accountant General.
2. PA to Sr. Dy. Accountant General (Accounts & VLC).
3. All Sr. DAOs/DAOs-I/DAOs-II/DAs.
4. A-Series file/Admn.

Digitally signed by  
Sudershan Sharma  
Date: 24-07-2025  
17:28:43

Sr. Accounts Officer (Admn.)

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गार्टन कैसल बिल्डिंग, शिमला- 171 003 दूरभाष: 0177-2614935, फैक्स: 0177-2814934  
Gorton Castle Building, Shimla-171 003 Phone: 0177-2614935, Fax: 0177-2814934  
E-mail: [agaeHimachalpradesh@cag.gov.in](mailto:agaeHimachalpradesh@cag.gov.in)

**AGT-PROFORMA**

<b>1)</b>	Name of official/officer			
<b>2)</b>	Designation			
<b>3)</b>	Date of Birth			
<b>4)</b>	Place of permanent residence			
<b>5)</b>	Place of Present residence			
<b>6)</b>	Date of Joining IA&AD as DA			
<b>7)</b>	Date of Joining/promotion on current post			
<b>8)</b>	Name of Divisions where worked so far and duration of stay therein with date(s) since joining in the cadre (on regular charge)			
	S. No.	Name of Division	Duration of Stay	
<b>9)</b>	Members of family			
	<b>i)</b>	Wife/Husband Name with age		
	<b>ii)</b>	Son(s) / Daughter(s) Name with age		
	<b>iii)</b>	Detail of other Dependents (Name with age)		
<b>10)</b>	If the son(s)/daughter(s) is/are getting education, the details thereof			
	Sr. No.	Name	Class	School/College
				Station(District)

<b>11)</b>	Options for Station in order of preference (Minimum 10)	Sr. No.	Station of Choice
<b>12)</b>	Official seeking posting/transfer on compassionate/medical grounds (detail in brief with supporting documents.)		
<b>13)</b>	(a) Additional items of work reflecting good work and efficiency, which the applicant intends to bring to the notice of authority for consideration for posting (specify in brief).		
	(b) Other initiatives taken by the official, which can be considered by the authority for considering request for posting (specify in brief).		
<b>14)</b>	Information relating to submission of monthly accounts to Pr. Accountant General office During the year 2024-25		
Month of Accounts	Due date of submission of Monthly Accounts	Actual date of submission Monthly of Account	Remarks if,any
<b>04-2024</b>			
<b>05-2024</b>			
<b>06-2024</b>			
<b>07-2024</b>			
<b>08-2024</b>			
<b>09-2024</b>			
<b>10-2024</b>			
<b>11-2024</b>			
<b>12-2024</b>			
<b>01-2025</b>			
<b>02-2025</b>			
<b>03-2025</b>			

<b>15)</b>	<b>(i)</b> Whether Immovable Property Return as on 01-01-2025 has been submitted on time or not.	
	<b>(ii)</b> Whether APAR of 2024-25 has been submitted to the Reporting Officer on time or not.	

Certified that the data/facts given above are correct.

**Date:**

**Signature of DA/DAO/Sr.DAO**

**Name:**

**EMP ID No:**

**Designation:**

**Division: Mobile:**

**Email:**

## SDAOs/DAOs-I/DAOs-II/DA DUE FOR TRANSFER

Sr. No	Name & Designation of official	Currently Posted In	Station	District
1	Jitender Sharma, DAO-I	HPPWD B&R DIVISION NO-II	BILASPUR	BILASPUR
2	Saurabh Kumar, DA	HPPWD B&R DIVISION	SALOONI	CHAMBA
3	Suraj Prakash, SDAO	HPPWD B&R DIVISION	CHAMBA	CHAMBA
4	Prem Chand, DAO-II (On Dep.)	HPPWD B&R DIVISION	KILLAR PANGI	CHAMBA
5	Mohinder Paul, SDAO	HPPWD B&R DIVISION	HAMIRPUR	HAMIRPUR
6	Sachidanand Sharma, DAO-I	HPPWD B&R DIVISION	BARSAR	HAMIRPUR
7	Abhishek Mannewar, DA	HPPWD B&R DIVISION	JAWALI	KANGRA
8	Hari Kishan, SDAO	HPPWD B&R DIVISION	DEHRA	KANGRA
9	Santosh Kumar, DAO-I	JSV DIVISION	NAGROTA BAGWAN	KANGRA
10	Vikram Jit, DAO-I	HPPWD B&R DIVISION	PALAMPUR	KANGRA
11	Ajay Kumar jha, DAO-I	HPPWD B&R DIVISION	INDORA	KANGRA
12	Nalin Kr. Singh, DAO-I	HPPWD B&R DIVISION	KANGRA	KANGRA
13	Naveen Kumar, DAO-I	HPPWD B&R DIVISION	BAJNATH	KANGRA
14	Rajinder Kumar, SDAO	HPPWD B&R DIVISION	DHARAMSHALA	KANGRA
15	Nitesh Kumar, DAO-I	HPPWD B&R DIVISION	FATEHPUR	KANGRA
16	Vikram Meena, DAO-I	HPPWD B&R DIVISION	KARCHHAM AT BHAWANAGAR	KINNAUR
17	Amit Kr. Nagar, DAO-I	JSV DIVISION	LARJI	KULLU
18	Ramesh Bodh, SDAO	HPPWD B&R DIVISION	KULLU	KULLU
19	Vijay Singh, SDAO	JSV DIVISION	KULLU	KULLU
20	Dilip Kr. Jha, DAO-I	HPPWD B&R DIVISION	DHARAMPUR AT BHARARI	MANDI
21	Nilesh Bana, DA	HPPWD B&R DIVISION NO-I MANDI AT PADHAR	PADHAR	MANDI
22	Amarbeer Singh, DAO-I	JSV DIVISION	BAGGI	MANDI
23	Prem Raj Meena, DAO-II	HPPWD B&R DIVISION	KARSOG	MANDI
24	Rakesh Kumar Yogi, DAO-I	HPPWD B&R DIVISION	SARKAGHAT	MANDI
25	Sanjay Kr. Shah, DAO-I	HPPWD DIVISION SERAJ AT JANJEHLI	JANJEHLI	MANDI
26	Sushil Kumar, DAO-I	JSV DIVISION	MANDI	MANDI
27	Nawang Dorje, SDAO	HPPWD B&R DIVISION NO-II	MANDI	MANDI
28	Vaibhav Jindal, DAO-I	HPPWD B&R DIVISION	THEOG	SHIMLA
29	Rita, DA	JSV HY. CON. & MAIN. DIVISION	SHIMLA	SHIMLA
30	Kapil Jangpangi	JSV DIVISION	RAMPUR	SHIMLA
31	Deepak Anand, SDAO	JSV DIVISION NO-I	SHIMLA	SHIMLA
32	Deepak Sharma, SDAO	HPPWD B&R DIVISION NO-III	SHIMLA	SHIMLA
33	Jyoti Lal, SDAO	HPPWD B&R DIVISION	KUMARSAIN	SHIMLA
34	Rajesh Chauhan, SDAO	HPPWD B&R SHIMLA RURAL DIVISION	DHAMI	SHIMLA
35	Vijay Dhaut, (Dep.)	HPPWD B&R DIVISION	JUBBAL	SHIMLA
36	Anil Kr. Antal, SDAO	HPPWD B&R DIVISION NO-I	SHIMLA	SHIMLA
37	Aakash Rana, DA	HPPWD B&R DIVISION	KOTKHAI	SHIMLA
38	Rakesh Yadav, DAO-I	HPPWD B&R DIVISION	NAHAN	SIRMOUR
39	Sanjeet Kr. Sinha, DAO-I	JSV DIVISION	PAONTA SAHIB	SIRMOUR
40	Vishal Upadhyay, DAO-I	HPPWD B&R DIVISION	PAONTA SAHIB	SIRMOUR
41	Satish Kr. Sharma, SDAO	HPPWD B&R DIVISION	SOLAN	SOLAN
42	Sidharth Saroha, SDAO	HPPWD B&R DIVISION	NALAGARH	SOLAN
43	Vikas Sharma, SDAO	HPPWD B&R DIVISION	KASAULI	SOLAN
44	Girdhar Gaurav, DAO-I	HPPWD B&R DIVISION	ARKI	SOLAN
45	Paramjeet Singh, SDAO	JSV DIVISION	SOLAN	SOLAN
46	Priya Yadav, DAO-II*	JSV GROUND WATER ORGANISATION	UNA	UNA
47	Manoranjan Kr., DAO-I	JSV FLOOD CONTROL DIVISION	GAGRET	UNA
48	Vikas, DA	HPPWD ELECTRICAL DIVISION	UNA	UNA
49	Amit Singh, SDAO	HPPWD B&R DIVISION	UNA	UNA
50	Dinesh Kumar, DAO-I	HPPWD B&R DIVISION	BHARWAIN	UNA
51	Yogendra Kr. Gupta, DAO-I	HPPWD B&R DIVISION	BANGANA	UNA
52	Surendra Sidh, DAO-I	JSV DIVISION NO-I	UNA	UNA

\*She is required to be transferred due to non-sanctioning of the post in her current Division.

**ANNEXURE-II****Details of such Divisional Accountants including probationers who are to be assigned regular charge**

<b>Sr. No.</b>	<b>Name &amp; Emp.ID S/Shri/Smt/ Ms.</b>	<b>Date of Joining as DA</b>	<b>DAGE passed during</b>
1	Arvind Rana (2060121)	08/12/2022	March, 2024
2	Rajat Kumar (2060117)	11/10/2022	October, 2024
3	Ravi Sharma (2060130)	09/03/2023	October, 2024
4	Pushpanjali Sharma (2060132)	14/03/2023	October, 2024
5	Himanshu (2060129)	16/02/2023	October, 2024
6	Neha Surbhi Sagar (2060133)	22/03/2023	October, 2024
7	Nakul Choudhary (2060150)	26/10/2023	October, 2024
8	Gaurav Mishra (2060161)	30/10/2023	October, 2024
9	Harsh (2060139)	10/10/2023	October, 2024
10	Harshit Vashisth (2060154)	30/10/2023	October, 2024
11	Pankaj Kumar (2060146)	17/10/2023	October, 2024
12	Umang Raj (2060151)	26/10/2023	October, 2024
13	Prashant Pal (2060152)	27/10/2023	October, 2024
14	Sumit Kumar (2060156)	30/10/2023	October, 2024
15	Vishal Kumar Yadav (2060157)	30/10/2023	October, 2024
16	Sachin Kumar (2060144)	18/10/2023	October, 2024
17	Rahul Kapoor (2060143)	16/10/2023	October, 2024
18	Tarun Singh (2060124)	09/02/2023	March, 2025
19	Kapil Sharma (2060127)	15/02/2023	March, 2025
20	Deepak (2060126)	13/02/2023	March, 2025
21	Rahul Chauhan (2060135)	31/07/2023	March, 2025
22	Sahil Rana (2060140)	11/10/2023	March, 2025
23	Bittu (2060162)	30/10/2023	March, 2025
24	Sunny Sehrawat (2060142)	16/10/2023	March, 2025
25	Sandeep Kumar (2060138)	09/10/2023	March, 2025
26	Sandhya (2060153)	27/10/2023	March, 2025



**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**  
**10- BSZ MARG, NEW DELHI- 110 124**

No. **753**/F.No174/GA Coord./2018-kw

Date: **27**/05/2025

**Government Accounts Wing**

**To**

**All PAG/AG (A&E)**

**(As per mailing list, having DA cadre control)**

**Subject: Comments/feedback of GA wing on Transfer & Posting policy of Divisional Accounts Officers/Divisional Accountants.**

**Madam/Sir**

As per para 8 of the revised Transfer & Posting policy circulated on 22.01.2025, the responsibility of posting/transfer and allocation of duties lies with the PAG/AG concerned under the overall supervision, monitoring and control of GA wing.

2. To effectively implement the Transfer & Posting policy, GA wing had constituted a Committee chaired by PAG (A&E) Jharkhand to prepare a Standard Operating Procedure (SOP) for implementation of the policy. The Committee gave its recommendations and highlighted the operational issues, which may arise while implementing the policy. The report of the Committee was examined at GA wing and post consultation with Staff Wing the following has been decided with respect to the major issues posed by the Committee.

<b>Para no. of the Committee Report</b>	<b>Summary of Observations</b>	<b>Issue Posed</b>	<b>Headquarters decision</b>
1.1	<b>Grading of Divisions into Categories (Very Heavy, Heavy, Medium, Light):</b>	If the ratio is strictly compartmentalized, it may create operational difficulties in implementation of the policy. Hence, certain offices might need to categorize divisions in proportions of PIP for these tiers instead of prescribed proportion of sanctioned strength as prescribed in the guidelines, to ensure availability of divisions and allotment of divisions in	The ratio of 35%, 25%, 25%, and 15% of the total sanctioned strength (SS) of the Divisional Accountant (DA) cadre, prescribed for its four-tier structure, is in accordance with the recommendations of the Central Pay Commission (CPC). Accordingly, creation or operationalization of posts beyond these prescribed limits is not permissible.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
		<p>appropriately graded divisions only. The States concerned may be allowed to pursue with HQ, for relaxation from the proportion specified in the guidelines with the approval of the competent authority.</p>	<p>To maintain the ratio of this cadre, similar ratio has been applied for the classification of divisions. This classification is dynamic in nature and falls within the administrative authority of the concerned Principal Accountant General (PAG)/ Accountant General (AG), who may classify divisions based on the average annual expenditure over the last three years, ensuring the distribution remains within the prescribed ratio.</p> <p>However, in certain States, the Person in Position (PIP) of the DA cadre does not align with the prescribed proportional distribution across the four tiers. This is primarily due to administrative factors such as bulk induction of DAs following fresh appointments at the entry level, an increase in the number of Sr. DAOs due to revised seniority fixation, and vacancies in DAO-I/II tiers caused by delayed promotions from feeder cadres.</p> <p>In this context, while it is desirable that postings align with the appropriate grade, there is no restriction on posting an official to a lower-grade division in exceptional administrative circumstances. The only limitation is that DAs who are on probation may not be given independent charge and work under the supervision of DAO-I, DAO-II, or Sr. DAO.</p> <p>In view of the above, it is suggested that these exceptional cases can be addressed on case to case basis and</p>

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
			within the ambit of the existing policy, without necessitating any alteration to the prescribed ratio of divisions.
1.3 (a)	<b>All works expenditure of the Division in the State, whose accounts are submitted to AG Office.</b>	AG (A&E) offices to identify issues and seek State-specific relaxation from the competent authority for excluding certain divisions from the classification exercise, wherein divisions wise expenditure is not available or where post of DA cadre is not sanctioned.	The exceptional issues cannot be covered under any guidelines. Exception may be intimated to GA wing along with a copy to Staff Wing at HQs office.
2.	<b>Constitution of a Committee on transfers and postings</b>	As per the new guidelines, a three-member Committee on transfer and postings comprising Pr.AG/AG in charge of the office, PAG/AG (Audit) of the same State and a member from the panel of officers prepared by PD (P) would be constituted for the purpose. In case, PAG/AG (Audit) of same State is not available, or the same officer is holding the charge of both offices i.e Accounts and Audit office, the second member would be nominated from an adjacent State by PAG/AG (A&E). The Group officer in-charge of Works Accounts shall function as the secretariat for this Committee. The Committee shall be constituted in the month of March/April of each year. The said Committee shall	<p>(a) Since the onus of transfer and posting of DA cadre lies with the cadre controlling authority, he/she shall initiate the process of constituting the Committee in which he/she shall be ex-officio member.</p> <p>(b) Since, the timeline of constitution of the committee is March of every year, the panel of nominated officials would be communicated beforehand for which internal communication between Staff and PD (P) wing has already been done.</p> <p>(c) Since, the Committee comprises of three PAG/AG level officers, a higher level of hierarchy for acceptance does not seem to be necessary. Thus, in the policy there no mention of recommendation which needs to be accepted. Rather, it is construed that the</p>

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
		<p>function for the entire year ending March of the subsequent year.</p> <p>In this regard, following is suggested:</p> <p>a) It needs to be clearly stated as to who will constitute the Committee.</p> <p>b) It needs to be specified that the panel of PAG/AG level officers will be prepared and shared by PD (P) wing by what time period?</p> <p>c) Since this is the committee of PAG/AG, the accepting authority of the committee's recommendations needs to be defined.</p> <p>d) In light of the new guidelines, it is presumed that DAG (Works) will act as the Secretariat of the T&amp;P Committee, in place of the exiting practice of the DAG (Admin) in A&amp;E offices acting as Secretariat of the T&amp;P Committee.</p>	<p>Committee needs to take final decision on the transfer and posting.</p> <p>d) The Group officer in-charge of Works Accounts shall function as the Secretariat for this Committee.</p>
2.3.4	<b>Posting on Compassionate/Medical Grounds:</b>	For handling the cases on compassionate grounds in cases of chronic illness, chronic illness as defined in CGHS and Medical Attendance Rules which includes chronic disease of Cancer, Heart Diseases, Mental Diseases, Polio, Tuberculosis, Leprosy, Arthritis, etc. subject to the condition that the	The Committee is supposed to decide on the gravity of medical issues on the basis of documents provided by applicants.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
		recognized Medical practitioner / Hospital certifies that prolonged treatment is required in such cases, may be considered with a view to minimizing subjectivity.	
2.3.6	<b>Divisional Accountants (Probationers) :</b>	It is presumed that in the next AGT, DA (Probationer) will be dispensed with the independent charge, if the same has been allocated by any office.	As per the revised policy, which was circulated in August 2024, DA (Probationer) are not to be given independent charge. All the AGT constituted since then, needs to consider this restriction.
4.1	<b>Accepting Authority:</b>	<p>i. Staff Wing needs to clarify who will be the accepting/modifying/rejecting authority for the PAG/AG Committee recommendations on Transfer and Posting.</p> <p>ii. Who will be responsible to issue the certificate of the process, which will then be forwarded to the GA wing at HQs.</p>	<p>(i) Since, the Committee comprises of three PAG/AG level officers, a higher level of hierarchy for acceptance is not necessary. The Committee needs to take final decision on the transfer and posting.</p> <p>(ii) All the members of the Committee to furnish a Certificate regarding adherence to the provision of the policy.</p>
4.2	<b>Mid-Year Transfers:</b>	<p>i. T&amp;P Policy needs to clarify the process for mid-year transfers due to retirements or other exigencies and their impact on the transfer order chain.</p> <p>ii. A process needs mention in the guidelines about mid-year transfers/additional charges, which may be necessitated due to exigencies.</p>	There is no restriction on number of meeting by the Committee to consider mid-year exigencies.



<b>Para no. of the Committee Report</b>	<b>Summary of Observations</b>	<b>Issue Posed</b>	<b>Headquarters decision</b>
4.3	<b>Cases of mutual transfers:</b>	<p>i. T&amp;P Policy needs to clarify whether the official who joins the office on mutual transfer would be posted in the same division from where his counterpart was relieved or not.</p> <p>ii. It is presumed that, in next round of AGT, the DAO will be readjusted to the division where he is eligible to be posted.</p>	There is no bar in posting mutual transferee in any division. However, the Committee may take decision on this regard in the next round of AGT.
4.5	<b>Communication with the office.</b>	It is suggested that DAs send options only to the official email ID of the Group Officer in charge of T&P.	As per Para 4 (d) of the policy communication on options, etc. is to be done on official e-mail id of the Group Officer in-charge of Works Accounts. All officials to mandatorily use only official e-mail IDs for communication of options.
4.6	<b>Allotment to a lower grade division: shortfall in "C" &amp; "D" grade divisions, with junior DAs finding it difficult to be accommodated in the stations of their choice.</b>	T&P Policy needs to consider the operational difficulty and clarify.	In order to ensure transparency, the first and foremost criteria is seniority which needs to be considered for transfer & posting, other than some exceptional cases.
4.7	<b>Retirement up to September of the year:</b>	Operational difficulty may arise on this account. Needs to be addressed.	The Committee needs to take decision in this regard.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
	<p>Officials who are transferred in May will have to wait till September of the year to take charge of the divisions allotted to them. This will also have a cascading effect on the entire chain of transfers, delaying other officials in the chain from getting relieved/joining their new station of posting.</p>		
4.8	<p><b>Tenure of Posting:</b> There could be cases where the incumbent may have given option for the same station, but could not be allotted the station due to non-availability of appropriate</p>	<p>T&amp;P Policy may need to factor in the operational difficulty and suitably revise.</p>	<p>The incumbency period was 10 years in the earlier policy and on the basis of inputs from stakeholders has been reduced to 9 years in the T&amp;P policy dated 22.01.2025.</p>

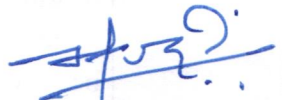
Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
	<p>grade division in the station. So, in reality he did not seek transfer from the station but was transferred due to administrative reasons. In such cases, applicability of this clause will involve review of option forms for previous 9 years of each official in the transfer list, which will be an extensive and time taking process. Also, such old data may also not be readily available in the offices.</p>		
4.9	<p><b>Shift/rename/re-organisation of division:</b></p> <p>It has not been specified in the guideline that in such cases where the division has</p>	<p>T&amp;P Policy needs to clarify in cases if the divisions are shifted to another station/renamed/reorganized etc. which station of posting of the incumbent shall be considered during the next T&amp;P for his/her transfer.</p>	<p>Para 5 (iii) of the policy deals with the issue.</p>



Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
	shifted to another station, which station of posting of the incumbent shall be considered during the next T&P for his/her transfer.		
4.11	<b>Uniform Parameters for Station Definition.</b>	It may be confirmed that when the preference is given, it is given for a Station and not division, so the possibility of giving multiple choices for division in the same Station is avoided to ensure uniformity across States, as well as to facilitate even distribution of postings/vacancies. This may be specifically clarified in the T&P Policy.	In case of overall vacancies, the same should be, as far as possible, evenly distributed across Districts in the State. Office should maintain District-wise vacancy position for perusal of the Committee for this purpose. While posting of official to a vacant Division, preference should be given to fill the Division vacant over a long time. It is up-to the consideration of the Committee to decide on the preference.
4.13	<b>Clarification on assigning inter-se priority in different categories of cases as PwBD, seniority, spouse ground cases, retirement in the next 12 months etc.</b>	<p>i. T&amp;P Policy needs to include guidance on the matter of assigning priority in PwBD and cases of spouse ground.</p> <p>ii. While considering such cases and assigning them divisions on PwBD/Spouse ground, will the seniority also be of consideration when assigning divisions to them in their stations of choice or they may also be considered for a lower division for accommodation, as has been provided for compassionate cases in the guidelines.</p>	Para 4(j) & (k) of new guidelines covers these point. The T&P Committee needs to take decision on the basis of existing policy circulated by Headquarter in this regard.

3. Further GA wing has already requested and following up with the Staff Wing and IS wing to automate the policy in an IT system for which IS wing is making an IT application incorporating all the aspects of the policy.

This issues with the approval of Competent Authority.



**(Jitendra Tiwari)**  
**Director (GA-I)**

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
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OFFICE OF THE COMPTROLLER &  
AUDITOR GENERAL OF INDIA  
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NEW DELHI - 110 124

दिनांक / DATE \_\_\_\_\_

To

1. All the Pr. Accountants General/ Accountants General (A&E)  
(Cadre Controlling Authority in respect of Divisional Accountants cadre)
2. Director General (Govt. Accounts-II)
3. Principal. Director (Personnel)

**Subject: Transfer and postings of Divisional Accounts Officers/Divisional Accountants.**

**References :** (i) No. 502-Staff (Appt.)/131-2015 dated 20.03.2015  
(ii) No. 02-Staff (Appt.)/132-2013 dated 05.01.2022  
(iii) No. 594-Staff (Appt.)-III/F-110-2023

Sir/Madam,

Transfers and postings policy of Divisional Accounts Officers (DAOs)/Divisional Accountants (DAs) were circulated vide Headquarters Circular No. 27-Staff (App-III)/2024 issued under letter no. 594-Staff (Appt.)-III/F-110-2023 dated 16.08.2024. The policy has been reviewed and with the approval of Competent Authority the following revised guidelines are issued superseding all the existing guidelines on this subject.

**1. Classification of Divisions:**

The Divisions shall be classified as follows to match the four tiers of the cadre of Divisional Accountants:

Sl. No	Category of Division	Category of Incumbent	Percentage of Divisions
1	Very Heavy Divisions	Sr. Divisional Accounts Officers	15%
2	Heavy Divisions	Divisional Accounts Officers - Gr. I	25%
3	Medium Divisions	Divisional Accounts Officers - Gr. II	25%
4	Light Divisions	Ordinary Grade Divisional Accountants	35%

(a) The above classification shall be based on:

- (i) The average annual expenditure, including deposit works, if any, for the last three years. Exact monetary limit for each category may, however, be fixed by the respective Principal Accountants General/Accountants General (A&E) depending upon the expenditure in the respective States;
- (ii) Other aspects like nature of the work assigned to the Divisions and the territorial jurisdiction of the Divisions;
- (iii) Flow of other funds in a Division need to be examined taking into account whether these funds are merely routed through it or the Division has any

control/supervision over them. If the Division has control/ supervision, such funds shall be taken into account in the expenditure referred to in sub-para (i) above.

(b) The classification of the Divisions on the basis of (a) above must be reviewed every three years.

(c) Station wise list of Divisions in each District is to be published on the website of the office. As and when addition(s)/deletion(s) of Division(s) take place, the list may be updated accordingly. Grading of the Divisions, within a Station, may vary from time to time, based on the review of average annual expenditure, which may be specified against each Division.

## **2. Constitution of a Committee on transfers and postings:**

A three-member Committee on transfer and postings comprising Pr. AG/AG in charge of the office, PAG/AG (Audit) of the same State and a member from the panel of officers prepared by PD (P) would be constituted for the purpose. In case, PAG/AG (Audit) of same state is not available, or the same officer is holding the charge of both offices i.e. Accounts and Audit office, the second member would be nominated from an adjacent state by PAG/AG (A&E). The Group officer in-charge of Works Accounts shall function as the secretariat for this Committee. The Committee shall be constituted in the month of March/April of each year. The said Committee shall function for the entire year ending March of the subsequent year.

## **3. Functions of the Committee:**

Committee shall consider:

- (a) All cases of transfers/postings;
- (b) Deciding on assigning additional charge/link charges (s) to DAOs.

## **4. Parameters to be considered by the Committee:**

(A) The Committee shall consider the following broad parameters while recommending the cases for postings/transfers:

(a) Transfer and posting should, as far as possible, be made only once in a year and annual transfers should be timed so that these do not disturb the academic session. The transfer/posting process may be completed preferably by May end each year.

(b) Divisions should be properly graded by following the criteria as mentioned in paragraph 1 and further instructions issued in this regard from time to time;

(c) Divisions likely to fall vacant due to retirement during the year (i.e upto September of the year) should also be included in the list of vacant Divisions to be published well in advance.

(d) List of officials due for transfer may be published on the office web site and such officials directed to submit their representations/exercise their options, in order of preference, for all stations having vacancies notified for the year and proposed to be filled. Cut-off date & time should be notified by the office for submission of the options along with the official e-mail ID of the office of the Group Officer in-charge of the Works Account on which the options are to be called upon. Options shall be accepted only by e-mail on the office e-mail ID with a CC to official e-mail ID of the Group Officer in-charge of the Works Accounts. All the officials shall mandatorily use only official e-mail IDs for communication of options. In case of multiple options forms received from an official, the latest one only be valid.

(e) The cases of transfer and posting on compassionate/ medical grounds may be considered, subject to administrative exigencies. Based on the supporting documents submitted

by the official(s), the gravity of case(s) may be examined by the Committee, before considering such cases. If two or more requests are received for a particular Station against any vacancy in that Station, priority may be given to more deserving cases and other cases be considered for nearby Station(s) to facilitate the officials suitably. The criteria of seniority/ designation-wise (Sr.DAO/ DAOs/ DAs) allocation of four-tier categorization of Divisions, as defined in the guidelines, may not be applicable for the cases of compassionate/ medical grounds for transfer and posting. Since officials seeking transfer/ posting on compassionate/ medical grounds is for a particular Station, such officials may be considered for lowest available Divisions, irrespective of their seniority and rank. Posting on same compassionate grounds submitted by the official may not be entertained on second occasion.

(f) Posting of officials, other than on compassionate grounds as mentioned in para (e) above, as far as possible, should be made in the appropriately graded Division in the choice of station submitted by the official. In case appropriate graded division is not available in the choice station, he may be accommodated not below one level graded division(s), if available, failing which he may be accommodated in a division of appropriate grade/one below division, in second choice station and so on. The officials under cloud/currency of penalty may be considered for posting in Light Divisions only. The officials under suspension may not be considered for further transfer and posting in any Division as the subsistence allowance drawn by them would be from the last Station at which the official was suspended. Any request for change of Headquarters should be taken by the Disciplinary Authority separately.

(g) In case of overall vacancies, the same should be, as far as possible, evenly distributed across District in the State. Office should maintain District wise vacancy position for perusal of the Committee for this purpose. While posting of official to a vacant Division, preference should be given to fill the Division vacant over a long time.

(h) The adverse comments given by the Inspecting Officers auditing the accounts of the Divisions(s), adverse remarks made by the Reporting Officer (i.e Executive Engineers/ Superintendent Engineers etc.) on the performance of the Divisional Accounts Officers/Divisional Accountants as reflected in their Annual Performance Appraisal Reports and acceptance thereof by the Reviewing Officer, their performance in proper and timely submission of accounts, complaint cases duly verified with supporting evidence(s), should be kept in view while taking a decision on posting and transfer. In the event an official fall in non-performing category, he should be considered for transfer/posting in Lowest Graded Division, as per administrative convenience, without considering his/ her choice. However, it is to be ensured that such officials are communicated about their non-performance from time to time and given adequate opportunity to make their submission against such adverse comments/non-performance, before final recording of such adverse comments. The performance evaluation for the purpose of transfer/posting may be restricted to his last three available APARs.

(i) Additional charge of vacant Division(s) may be given to the officials holding charge of comparatively lighter Division in the same/adjoining station with better connectivity between the places. Additional charge of more than one Division to one officer should be avoided unless absolutely essential under the circumstances. The officials under currency of penalty should not be considered for additional charge. Those officials posted on compassionate/ medical grounds or on the verge of retirement, should not be considered for additional charge.

(j) Transfer/posting of PwBD may be regulated in terms of extant provisions of DoPT guidelines.

(k) Transfer/ posting on spouse grounds may be regulated as per Headquarters guidelines issued in this regard, as amended from time to time.



(B) The Committee shall record in the proceedings the considerations that weighed with them in making each posting, not considering the choice exercised by the officials, entrustment of additional charge, etc. The proceedings should also include an assurance that the prescribed procedure has been adhered to scrupulously.

(C) In case of any deviation in respect of (a) to (i) of para (A) above, detailed reasons should be recorded by the Committee.

(D) In the end of proceedings of the Committee, a declaration should be given by the members about their non-relation with any of the official considered for transfer & posting.

## **5. Tenure of Posting:**

(i) The tenure of posting shall normally be three years in a particular 'Division' and six years at a particular 'Station', except in case of transfer/posting on compassionate grounds. Incumbency period for the 9 years preceding the year in which the transfers are being made is to be taken into account for this purpose. In cases where a person seeks transfer from a Station after completion of 3 years of tenure, without completion of condition of 06 years of tenure in the Station, he/ she will be considered for re-posting at the station only after 09 years from last transfer from that Station, subject to availability of vacancy.

(ii) Sr.DAOs/DAOs/DAs, who are due for transfer/posting from the current Division/Station and subsequently retiring on superannuation within next three years, may be allowed 'Station' of choice subject to the condition that a vacant Division is available in the 'Station' in which he/she had not served during past nine (09) years; and such choice of posting is not in continuation of six years of posting in that 'Station'. However, s/he may be considered for continuation of posting in that Division, s/he is retiring on superannuation in next 12 months (to be reckoned from 01st May), if so opted by him/her.

(iii) Divisions shifted to another Station/ renamed/ reorganized should not be considered as fresh posting.

6. List of Stations in a District (with list of Divisions within the Station), Classification of Divisions, List of vacant Divisions, Divisions likely to fall vacant may be brought out district-wise, station-wise & category-wise and displayed prominently on the office notice board and the website of the office concerned continuously for at least 15 days before seeking options on choice of stations, from the officials. After the annual general transfer, the list of vacant divisions must also be brought out and displayed prominently on the office notice board and the website of the office concerned and additional charge of such vacant Division may be made in terms of para 4 (A)(i) above not later than one month of issuance of orders of transfer for Annual General Transfer. A consolidated transfer / posting order should also be placed on the website of the office concerned immediately after annual general transfers. All other posting and transfer orders should also be uploaded on the website immediately after issue. These will also include orders for additional charges.

7. Divisional Accountants (on probation) may not be considered for independent charge of a Division until he/ she passes the Divisional Accountant Grade Examination and successfully completes probation. During their probation period, they may be posted in Light Division. However, they may work under supervision of a senior official (DAO-II/DAO-I/Sr. DAO) posted nearby in the same/nearby Station. Accounts of the Division, in which a DA (P) is posted, should be signed by the supervising DAO and not the DA (P). The concerned DAO will be held responsible for the lapse, if any. Subsequent to successful completion of probation period, they may be considered for regular posting by the upcoming next transfer/posting

committee. The available APARs may be taken into consideration while taking decision on transfer/ posting of such officials.

**8. Monitoring of implementation of the policy:**

The responsibility of posting/transfer and allocation of duties lies with the PAG/AG concerned under the overall supervision, monitoring and control of GA wing.

A minimum 10% test check of transfers and postings conducted during a year will be carried out by the Government Accounts Wing at Headquarters to ensure compliance with this policy. The GA Wing will formulate its plan to ensure that this test check for all 18 offices is completed within three years. This revised policy would be implemented for transfer and postings to be carried out henceforth.

9. The Staff Wing is only responsible for cadre management of DA cadre i.e., appointment, promotion and formulation of broad policy and guidelines.

10. The above guidelines may be widely publicized by putting them on the notice board(s) /website and it should be strictly adhered to.

**Yours faithfully,**

25  
22/11

**(Sumeet Kumar)**

**Assistant Comptroller & Auditor General (N) -I**