



कार्यालय महालेखाकार (लेखा व हकदारी),
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Office Order

In pursuance of Para 6 of Headquarters' Circular No. 4-Staff (App.-III)/2025 dated 22.01.2025 (copy enclosed), the list of vacant Divisions (Punjab P.W. Division & U.T., Chandigarh Divisions), after giving effect to the Annual General Transfer Orders–2026 issued on 22.07.2026, is hereby published as **Annexure 'A' & 'B'** respectively for information.

Further, the result of the Divisional Accountant Grade Examination (DAGE) held in May, 2026 has been declared, and the officials of the Punjab Divisional Accountant Cadre, as listed in **Annexure 'C'**, have been declared passed in the said examination.

Accordingly, in terms of Para 7 of the Headquarters' Guidelines dated 22.01.2025, these officials are due to be considered for regular posting, subject to clearance of probation. Therefore, the Divisions in which these probationary officials are presently posted have been included in **Annexure 'D'** and are notified as **likely to be vacant Divisions**, consequent upon clearance of their probation.

Accordingly, all eligible officials are hereby directed to submit their option forms for regular posting in accordance with the instructions given below:

i) Submission of Options:

- a) The options for choice of stations (out of vacant division shown in Annexure 'A' above) for posting shall be submitted in order of preference, strictly in accordance with the provisions contained in HQs Guidelines dated 22.01.2025 followed by Clarifications dated 27.05.2025. (The admissible category of division for posting of DA is 'D' category).
- b) A minimum of 10 options needs to be submitted.

ii) Mode of Forwarding Options form:

- a) In compliance with Para 4(d) of the HQs Guidelines dated 22.01.2025, the options must be forwarded only to the official email ID of the Group Officer, i.e.: manishatoor@cag.gov.in.
- b) The Option Form (copy enclosed) must be duly filled and submitted through email only. Options sent through any other mode (e.g., post, by hand) will not be considered.
- c) Officials must use their official email IDs while submitting the options. Submissions from personal/unofficial email IDs will not be accepted.
- d) In case multiple option forms are received from an individual, only the latest

submission will be treated as valid.

iii) Last Date for Submission:

The last date for forwarding the options/representations is: 10.08.2026 (5:30PM). Any options/representations received after 10.08.2026, through any mode, will not be taken into account.

Dy. Accountant General (A/Cs)

Copy to

1. Sr. AO (ITSC) for uploading on the office website.
2. Notice Boards.
3. Concerned officials due to regular posting.

Sr. Accounts Officer (Works Admin)

Digitally signed by
Sunil Kumar
Date: 30-07-2026
17:23:41

Digitally signed by
Manisha Toor
Date: 30-07-2026
17:15:14

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, DEEN DAYAL UPADHYAYA MARG,
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

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.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
1.1	Grading of Divisions into Categories (Very Heavy, Heavy, Medium, Light):	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
		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.	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. 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. 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. In view of the above, it is suggested that these exceptional cases can be addressed on case to case basis and

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)	All works expenditure of the Division in the State, whose accounts are submitted to AG Office.	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.	Constitution of a Committee on transfers and postings	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	(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. (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. (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

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
		function for the entire year ending March of the subsequent year. In this regard, following is suggested: a) It needs to be clearly stated as to who will constitute the Committee. 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? c) Since this is the committee of PAG/AG, the accepting authority of the committee's recommendations needs to be defined. d) In light of the new guidelines, it is presumed that DAG (Works) will act as the Secretariat of the T&P Committee, in place of the exiting practice of the DAG (Admin) in A&E offices acting as Secretariat of the T&P Committee.	Committee needs to take final decision on the transfer and posting. d) The Group officer in-charge of Works Accounts shall function as the Secretariat for this Committee.
2.3.4	Posting on Compassionate/Medical Grounds:	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	Divisional Accountants (Probationers) :	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	Accepting Authority:	i. Staff Wing needs to clarify who will be the accepting/modifying/rejecting authority for the PAG/AG Committee recommendations on Transfer and Posting. ii. Who will be responsible to issue the certificate of the process, which will then be forwarded to the GA wing at HQs.	(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. (ii) All the members of the Committee to furnish a Certificate regarding adherence to the provision of the policy.
4.2	Mid-Year Transfers:	i. T&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. ii. A process needs mention in the guidelines about mid-year transfers/additional charges, which may be necessitated due to exigencies.	There is no restriction on number of meeting by the Committee to consider mid-year exigencies.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
4.3	Cases of mutual transfers:	i. T&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. 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.	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	Communication with the office.	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	Allotment to a lower grade division: shortfall in "C" & "D" grade divisions, with junior DAs finding it difficult to be accommodated in the stations of their choice.	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	Retirement up to September of the year:	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
	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.		
4.8	Tenure of Posting: 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	T&P Policy may need to factor in the operational difficulty and suitably revise.	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&P policy dated 22.01.2025.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
	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.		
4.9	Shift/rename/re-organisation of division: It has not been specified in the guideline that in such cases where the division has	T&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&P for his/her transfer.	Para 5 (iii) of the policy deals with the issue.

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	Uniform Parameters for Station Definition.	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	Clarification on assigning inter-se priority in different categories of cases as PwBD, seniority, spouse ground cases, retirement in the next 12 months etc.	i. T&P Policy needs to include guidance on the matter of assigning priority in PwBD and cases of spouse ground. 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.	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)

Office of the Comptroller & Auditor General of India
Government Accounts (GA) Wing
10-Bahadur Shah Zafar Marg
New Delhi – 110 002.

Subject: Minutes of Meeting on new transfer & posting policy and capacity building of Divisional Accounts Officers (DAOs)/ Divisional Accountants (DAs)

Date of the meeting: June 27, 2025, **Time:** 11:45 Hrs

Venue: Narahari Rao Hall, O/o the C&AG, (Old building), 10-BSZ Marg, New Delhi

Deputy CAG (Government Accounts) Chaired the meeting of 18 field HODs having DA Cadre function. Director General (GA-II), Director General (Staff), AC (N), Director (GA-I) and other officers of GA wing and officials from the field A&E offices. PAG/AG (A&E) of Rajasthan, Haryana, MP and Punjab attended this meeting in person at HQrs office.

2. Director (GA-I) extended a warm welcome to all the participants and made a presentation on DA cadre transfer, posting and capacity building issues. Duties, responsibilities, functions and working of DA Cadre, challenges noted by field offices in implementation of the transfer and posting policy and capacity building and training of DA Cadre were highlighted in the presentation.

3. Status of implementation of e-Tendering in different States was apprised by the field HODs to Deputy CAG (Govt. Accounts) & Chairperson GASAB. Most of the States have e-procurement portal/system for procurement above a certain limit. AG (A&E) West Bengal shared that this system exists, but evaluation process and finalization of contract is outside of the system/portal.

4. The meeting also discussed in detail the strategy and roadmap for strengthening the capacity building and training of DA Cadre officials. Initiative by PAG (A&E) Odisha and AG (A&E) Maharashtra-II were discussed. The following points were emphasized:

- (i) **Enhanced Role of DA Cadre:** The DA Cadre is expected to play a critical role as *Internal Checkers* and *Financial Advisors* in the evolving landscape of Government financial management.
- (ii) **Integration with e-Governance Platforms:** Emphasis was laid on equipping the cadre with necessary skills to operate effectively in technology-driven environments, particularly in areas involving e-governance and digital financial workflows.
- (iii) **Key Application Systems:** Capacity building initiatives must focus on hands-on training in key Financial and Public Works software applications, including:

o WAMIS (Works and Accounts Management Information System)

No action is pending at this office's level to the letter may be file in concerned file.

Sd/- (Signature)
30/07/25
30/07

- **IFMS** (Integrated Financial Management System)
- **CDMS** (Contractor Data Management System)
- **GePNIC** (Government e-Procurement)
- **PFMS** (Public Financial Management System)

(iv) **Targeted Training Modules:** Development of structured and tiered training modules was proposed to address knowledge gaps and enhance functional expertise, particularly in contract management, procurement procedures, and IT-enabled audit and accounting processes.

5. The meeting deliberated on the issues faced by field offices in implementing the revised Transfer and Posting Policy of the DA Cadre. Offices like Maharashtra-II and West Bengal informed that they have done the AGT without any issue. Based on the deliberations, the following decisions are taken on the various issues discussed in the meeting:

Sl. No.	Issues discussed	Decisions taken	Action By
1	Role of High Powered Committee of PAsG/AsG and its Chairman	The Committee being a high powered should take conscious decision, as far as possible on posting, while adhering to the Headquarters guidelines issued on 22.01.2025. In the case of departure, required to operationalize the transfers, the Committee may appropriately record the reasoning/methodology/approach for taking its decisions. In the event of any disagreement between Committee members, final decision would be taken by the Chair of the Committee, i.e. PAG/AG (A&E) with recorded justification.	PAsG/AsG (A&E) and High Powered Committee
2	Number of options for posting	Number of options to be exercised by each individual of DA cadre official is minimum of ten (10).	PAsG/AsG (A&E)
3	Posting of DAOs/DAs in their	As far as possible, DAOs/DAs are to be posted in their respective category of Division in the ratio as defined in guidelines. In case	PAsG/AsG (A&E) and High

	respective category of Divisions	of wide variation between the percentage assigned to various categories of Divisions and the PIP, a detailed speaking order may be issued by the High Powered Committee clarifying the methodology/approach adopted, while finalizing the posting which may depart from the strictly laid down criteria.	Powered Committee
4	State specific operational issues	Only policy related issues may be referred to Headquarters for taking decision and State specific operational issues should be addressed by the three members Committee of PAsG/AsG.	PAsG/AsG (A&E) and High Powered Committee
5	Huge vacancy in Bihar DA cadre	PAG (A&E), Bihar to submit a separate note on the possibilities and modalities of posting of AAOs as DAOs in Divisions on deputation basis as per the applicable rules.	PAG (A&E), Bihar
6	Roadmap and strategy for capacity building and training of DA Cadre officials	A Group Chaired by PAG (A&E) Odisha, and including PAG (A&E) Bihar, AG (A&E)-II Maharashtra and AG (A&E) Uttarakhand to formulate and prepare a structured training module for capacity development of DA Cadre in the field of procurement, rendering financial advice, accounting and ensuring that internal control mechanism is in place, particularly with respect to the process of procurement, execution of works and contracts etc. Working through WAMIS, IFMS, PFMS, CDMS, GePNIC etc. need to be focussed. Option for training of DA Cadre officials of all A&E offices at Regional Training Institutes	GA Wing and PAG/AG (A&E) Odisha, Bihar, Maharashtra-II and Uttarakhand.



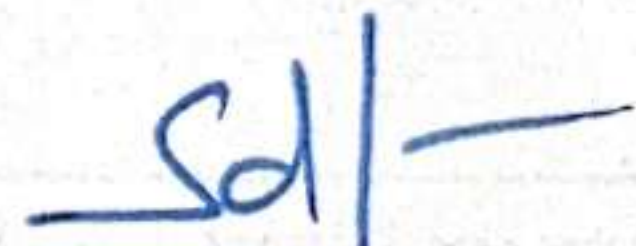
		may also be looked into, as done in Maharashtra-II, Nagpur and West Bengal. This could be done in coordination with the Knowledge & Capacity Building Division of Headquarters.	
7	Inputs for capacity building and training	Field A&E offices, which recently organized Workshops for capacity building of DA cadre personnel, should share their inputs with the Committee on Capacity building, constituted.	PAG/AG (A&E) - Odisha, Maharashtra-II and other field offices who have organised the Workshops/ Trainings ✓

The meeting ended with thanks to the Chair.

Annexure 'A'**List of Vacant Divisions, Punjab (as on 28.07.2026)**

Sr. No	Name of Division	Station	District	Category of Division
1	National Highway Division No-II now as Central Division No-II	Amritsar	Amritsar	A
2	Bathinda Canal & Ground Water Division	Bhatinda	Bhatinda	A
3	Electrical Division (B&R) SCO.No.35, Sector-17/E	Chandigarh	Chandigarh	C
4	W/S & Sanitation Division	Abohar	Fazilka	A
5	National Highway Division	Abohar	Fazilka	A
6	Drainage const div now Fazilika Drainage Cum Mining & Geology Division	Fazilka	Fazilka	B
7	W/S & Sanitation Division, Batala	Batala	Gurdaspur	D
8	Gurdaspur Canal & Ground Water Division	Gurdaspur	Gurdaspur	B
9	W/S & Sanitation Division	Gurdaspur	Gurdaspur	C
10	Panchayati Raj Division	Gurdaspur	Gurdaspur	C
11	W/S & Sanitation Division No.II	Gurdaspur	Gurdaspur	D
12	W/S & Sanitation Division No.-I	Hoshiarpur	Hoshiarpur	C
13	Central Works Division (B&R) now as National Highway Division	Hoshiarpur	Hoshiarpur	D
14	W/S & Sanitation Division	Talwara	Hoshiarpur	B
15	Construction Division No.-I (B&R)	Kapurthala	Kapurthala	C
16	Construction Division (B&R)	Moga	Moga	B
17	Panchayati Raj Division	Moga	Moga	C
18	Moga Drainage-cum-Mining and Geology Division, Moga.	Moga	Moga	D
19	W/S & Sanitation Division No.-III	Mohali	Mohali	C

20	Shri Muktsar Sahib Canal Division	Gidderbaha	Muktsar	B
21	Shri Muktsar Sahib Drainage Cum Mining & Geology Division	Muktsar	Muktsar	C
22	W/S & Sanitation Division No.-II	Muktsar	Muktsar	C
23	SBS Nagar Drainage Cum Mining & Geology Division	Nawanshahar	Nawanshahar	D
24	Provincial Division (B&R)	Nawanshahar	Nawanshahar	B
25	Pathankot Drainage Cum Mining & Geology Division	Pathankot	Pathankot	D
26	W/S & Sanitation Division	Tarn Taran	Tarn Taran	C
27	W/S & Sanitation Division No.-II	Tarn Taran	Tarn Taran	D
28	Canal & Ground water Division, Tarn Taran	Tarn Taran	Tarn Taran	D


DAG (A/Cs)

Annexure 'B'

List of Vacant Divisions , U.T. Chandigarh (as on 28.07.2026)

Sr. NO.	NAME OF DIVISION	Grade of Division
1	C.P. Division No-II, Delux Building, Sector-9, Chandigarh	B
2	Electrical Division No.II, Additional Building, Sector-9, Chandigarh	C
3	P.H. Division No-III, Additional Building, Sector-9, Chandigarh	C
4	P.H. Division No-VIII, Additional Building, Sector-9, Chandigarh	D
5	C.P. Division No-IV, Additional Building, Sector-9, Chandigarh	D

Sd/-
DAG (A/Cs)

Annexure 'C'

<u>Sr. No</u>	<u>Name of the Official (Sh.)</u>
1	Naseem Iqbal
2	Vikram Kumar
3	Prince
4	Yadvinder Singh
5	Amit Kumar Verma
6	Vikram Meena

sd/—

Dy. Accountant General (A/Cs)

Annexure 'D'

Likely To be Vacant Divisions (Due to DAG Exan Result & Clearance of Probation)				
Sr. NO	Name Of the Division	Station	District	Category of the Division
1	Water Supply and Sanitation Division	Fazilka	Fazilka	A
2	Kandi arear Dam Maintenance Division-1, Hoshiarpur	Hoshiarpur	Hoshiarpur	C
3	Water Supply and Sanitation Division	Nawanshahr	Nawanshar	C
4	Construction Division No. 3, Ludhiana	Ludhiana	Ludhiana	D
5	Drainage cum Mining & Geology Division, Amritsar	Amritsar	Amritsar	B
6	Water Supply and Sanitation Division No. 1	Amritsar	Amritsar	B

sd/—
DAG (A/C8)