

**कार्यालय प्रधान महालेखाकार (लेखा परीक्षा-II), उत्तर प्रदेश**  
**आडिट भवन, टी०सी०-35-V-I, विभूति खण्ड, गोमती नगर, लखनऊ-226010**

No. AG (Audit-II) UP/Admin/IOTPB Guidelines/2025-26/ 90

Dated: 22/07/2025

**Modified Transfer and Posting Guidelines for Transfer and Posting of Group 'A' (Non IA&AS), Group 'B' and 'C' Staff**

In suppression to all the previous Guidelines of Transfer and Posting for regulating transfer and posting of Group 'A' (Non IA & AS), Group 'B' and 'C' cadres, the following guidelines shall come into force with immediate effect:

1. The Intra-office Transfer and Posting and Boards (IOTPB) for Group 'A' (Non IA & AS), Group 'B' and 'C' will be operational as constituted earlier.
2. The meeting of IOTPB of Group 'A' (Non IA & AS), Group 'B' and 'C' will normally be held twice in every year and first meeting will be held in synchronization with the ensuing Annual Audit Plan/Strategic Audit Plan. Further, depending on administrative requirement, intermediate meetings of IOTPB may convene suitably.
3. SAOs Group 'A' (Non IA & AS), Group 'B' and Group 'C' staff will be posted in different sections/wings and also rotated in different wings as well as between HQs and Field and vice-versa so as to get experience of all works.
4. The IOTPB Board shall consider the time spent by staff at HQs/Field while considering posting at HQs/Field and vice versa.
5. The minimum tenure at any section/wing shall be normally two years.
6. The posting of SAOs/AAOs of commercial cadre shall normally be in the wing identified for the audit of PSUs/SARs, however in case of administrative requirement they may be posted in other wings/sections.
7. The directions regarding sensitive posts as issued from time to time by the competent authority/HQs will be suitably considered by the board.
8. Group Officers concerned of each sector may assign any assignment to any of the staff in Group 'A' (Non-IA&AS), 'B' and 'C' cadre under their control in the work interest and administrative convenience. However, if such assignment results in change in posting of staff from the headquarters to field and vice-versa such changes may be done only after justification to Group Officer of Administration in case of Group 'C' and to Principal Accountant General for Group 'A' and 'B' (G) staff.
9. The transfer and posting will be done as per the administrative suitability and subject to the following:
  - (i) No officers/Staff shall be considered for field posting six months prior to his/her retirement.
  - (ii) The applications for HQs posting or posting at particular station will be considered by the IOTPB as per administrative suitability.
  - (iii) The officers/officials seeking exemption from any assignment/transfer on medical or other grounds shall generally not be considered for field duty.
  - (iv) Officers/staff seeking exemption from outside posting/transfer on the grounds of requirements of personal care of their dependents on medical or other grounds will not be considered for field duty.

10. The decision of IOTPB will be recommendatory in nature and final decision will rest with the accepting Authorities i.e Principal Accountant General in case of Group 'A' and 'B'(G) staff and Sr. DAG/Administration for Group 'B' (NG) and Group 'C'.
11. In case of administrative grounds or exigencies of work any officer/official may be posted/retained in any wing/section at any time.

  
**Sr. Dy. Accountant General/Admin**

**Copy to: for information and necessary action**

1. Secretary to Principal Accountant General (Audit-II), UP, Lucknow
2. All Group Officers
3. All members of IOTPB Boards.
4. Sr. Audit Officers/IT Cell with request to do the needful for uploading these guidelines on official website of office.
5. Notice Board.
6. Guard File.

  
**Sr. Audit Officer/Administration**