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OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
NEW DELHI

No. 1008 -NGE (App)/10-2010/Vol.II  
Dated: 23.08.2010

To,

All the Pr. Accountants General / Accountants General  
/Sr. Deputy Accountants General (A&E)  
(Dealing with the cadre of Divisional Accountants)

**Subject: Transfers and postings of Divisional Accounts Officers/ Divisional Accountants -  
Instructions regarding**

Sir/Madam,

Transfers and postings in the Divisional Accounts Officers/Divisional Accountants cadre are being governed by a set of guidelines and instructions contained in this office circular letters no. 624-NGE (App)/11-98 dated 26.5.1999 and no. 394-NGE (App) 11-98 dated 19.04.2000. The existing guidelines/instructions have been reviewed to bring in more accountability and transparency. Accordingly, the following set of comprehensive guidelines supersedes the existing circulars mentioned above.

**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 Grade-II	25%
4	Light Divisions	Ordinary Grade Divisional Accountants	35%

- (a) The above classification shall be based on the average annual budgeted outlay for the last three years. Exact monetary limit for each category may, however, be fixed by the respective Accountants General (A&E) depending upon the outlay in the respective States.

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AG's Secretariat (A&E)

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- (b) Other aspects like Nodal Divisions irrespective of the expenditure ceiling, nature of the work assigned to the Divisions and the territorial jurisdiction of the Divisions should also be kept in view for the purpose of classification of the Divisions.
- (c) The classification of the Divisions on the basis of (a) and (b) above would be valid for a period of three years.

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

- i) A three member Standing Committee on transfer and postings comprising the Group Officer in-charge of Works Accounts and two other IA&AS officers of the rank of Sr. Deputy Accountant General/Deputy Accountant General from the sister office(s) to be nominated by the concerned Pr. Accountant General/Accountant General shall be constituted in the month of April of each year. The said Committee shall function for the entire financial year ending March of the subsequent year.
- ii) The Committee shall meet at regular intervals, or as and when required with the approval of the concerned Pr. Accountant General/Accountant General.
- iii) The Committee shall consider:
- All cases of the annual transfer
  - All other transfers affected during the year for whatever reason
  - Entrustment of additional charge of a vacant division to the officials in the cadre

## 3. Parameters for consideration by the Standing Committee:-

- i) The Committee shall follow the under mentioned broad parameters:-
- Transfer and posting should normally be made only once in a year and annual transfers should be so timed so that these do not disturb the academic session;
  - List of Divisions likely to fall vacant during the year should be publicised well in advance;
  - Divisions should be properly graded by following the criteria as mentioned in paragraph 1 above and any other instructions issued in this regard from time to time, and the posting of the officers should be made in the appropriately graded Divisions;
  - Option for posting in particular station(s) should be called for from the individuals and efforts should be made to accommodate the officers at the place of their choice, subject to availability of vacancy having regard to seniority.

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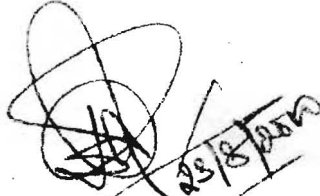
- e) The adverse comments given by the Inspecting Officers auditing the accounts of the Division(s), adverse remarks made by the Executive Engineers on the performance of the Divisional Accounts Officers/Divisional Accountants on their performance as reflected in their Annual Performance Appraisal Reports, and their performance in proper and timely submission of accounts.
- ii) In case of any deviation in respect of (a) and (e) above, full reasons should be recorded by the concerned Group officer and approved by the Pr. Accountant General/Accountant General on file. These shall also be put-up to the Standing Committee when they meet. The Committee shall take into consideration such reasons which shall form part of their proceedings.
- iii) The Committee shall record in the proceedings, the considerations that weighed with them in making each posting, entrustment of additional charge, etc. The proceedings should also include an assurance that the prescribed procedure has been adhered to scrupulously.
- iv) Normally the Pr. Accountant General/Accountant General is expected to agree with the recommendations of the Transfer Committee. However, in the rare case of any disagreement, the concerned Pr. Accountant General/ Accountant General shall record detailed reasons in writing for the disagreement and justification for any modification to the recommendations made by the Transfer Committee. Such cases along with the reasons should be reported quarterly to the Principal Director (Staff) in the Headquarters. A 'nil' report may be sent in case there are no such cases.

**4. Tenure of Postings:** - The tenure of posting shall normally be three years in a particular Division and six years at a particular District.

**5.** In addition to the individual posting orders to be issued, a consolidated general order indicating transfers and postings of all officers shall be brought out and displayed prominently on the office notice boards and the website of the office concerned continuously for at least a month.

**6.** The above guidelines may be widely publicised by putting them on the notice board/web site and may be strictly adhered to.

**Yours faithfully,**

  
(SAURABH NARAIN)  
Asstt. C. & Ar. G. (N)