



No. 502 - Staff (Appt.)/ 131 -2015  
भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय  
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली- 110 124  
OFFICE OF THE  
COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, Deendayal Upadhyaya Marg, New Delhi-110 124  
दिनांक / DATE 20<sup>th</sup> March 2015

To

All the Pr. Accountants General/ Accountants General (A&E)  
(Cadre Controlling Authority in respect of Divisional Accountants cadre)

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

Sir/Madam,

Transfers and postings in the Divisional Accounts Officers/Divisional Accountants cadre are governed by the guidelines and instructions contained in this office circular letter no. 1008-NGE (Appt.)/10-2010/Vol.II dated 23.08.2010 and letter No. 352-staff (Appt.)/132-2013 dated 22.03.2013. The existing guidelines/instructions have been reviewed and the following guidelines are issued superseding the existing guidelines.

#### 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:

- 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; and
- Other aspects like nature of the work assigned to the Divisions and the territorial jurisdiction of the Divisions.

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

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

- A three member 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 March/April of each year. The said Committee shall function for the entire year ending March of the subsequent year.

- (b) The Committee shall meet at regular intervals, or as and when required by the Pr. Accountant General/Accountant General.

**3. Functions of the Committee:**

Committee shall consider:

- (a) All cases of annual transfers/postings;
- (b) All other transfers affected during the year; and
- (c) All cases of additional charge / link charge(s).

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

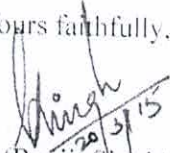
- (i) The Committee shall consider the following broad parameters while recommending the cases for postings/transfers:
  - (a) Transfer and posting should, as far as possible, be made only once in a year and annual transfers should be timed so that these do not disturb the academic session;
  - (b) List of Divisions likely to fall vacant during the year should be well in advance;
  - (c) 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;
  - (d) Posting of the officers should be made in the appropriately graded Divisions as far as possible;
  - (e) 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 as far as possible, subject to availability of vacancy and administrative exigencies;
  - (f) In case of overall vacancies, the same should be evenly distributed across the State as far as possible;
  - (g) The adverse comments given by the Inspecting Officers auditing the accounts of the Divisions(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 should be kept in view while taking a decision on posting and transfer;
  - (h) Additional charge of more than one Division to one officer should be avoided unless absolutely essential under the circumstances.
- (ii) 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.
- (iii) In case of any deviation in respect of (a) to (h) above, detailed reasons should be recorded by the Committee.

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- (iv) In case of any disagreement by the Pr. Accountant General/Accountant General with the recommendations of the Transfer Committee, the concerned Pr. Accountant General/Accountant General shall give detailed reasons in writing for the disagreement and full justification for modification(s) to the recommendations made by the Committee.

**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**'. Incumbency period for the 12 years preceding the year in which the transfers are being made is to be taken into account for this purpose.
- (ii) A Sr. DAO/DAO/DA retiring on superannuation within next three years, may be allowed '**Station**' of his choice subject to the condition that:
- (a) a vacant Division is available in the '**Station**' in which he/she had not served during past twelve years; and
- (b) such choice of posting is not in continuation of six years of posting in that '**Station**'. However, he/she may be considered for continuation of posting in that Division, if he/she is retiring on superannuation in next 12 months (to be reckoned from 01<sup>st</sup> May), if so opted by him/her.
6. Classification of Divisions. List of vacant Divisions. Divisions likely to fall vacant may be brought out and displayed prominently on the office notice board and the website of the office concerned continuously for at least a month. After the annual general transfer, the list of vacant divisions and criteria adopted for allocation of additional/link charge must also be brought out and displayed prominently on the office notice board and the website of the office concerned. 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. The above guidelines may be widely publicised by putting them on the notice board(s) /website and should be strictly adhered to.

Yours faithfully,

  
(Ranjit Singh)  
Asstt. C. & Ar. G. (N)