

S.T.R-I/560 dt-28/01/25

कार्यालय महालेखाकार (ले. व ह.)
छत्तीसगढ़, बलौदा बाजार रोड,
जीरो प्वाइंट, रायपुर, छत्तीसगढ़



OFFICE OF THE ACCOUNTANT
GENERAL (A&E), Chhattisgarh
Baloda Bazar Road, Zero Point,
Raipur- 492005

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

पत्रांक/Circular No./Admn.-II/E-358225/F-271/152

दिनांक/Date 28/01/2025

परिपत्र

विषय: सम्भागीय लेखाधिकारियों/लेखापालों के स्थानांतरण व पदस्थापना संबंधी निर्देश।

मुख्यालय कार्यालय के परिपत्र क्रमांक 4-Staff(App-III)/2025 No. 51-Staff (Appt.)-III/F-110-2023 दिनांक 22/01/2025 द्वारा सम्भागीय लेखापाल संवर्ग के अधिकारियों/कर्मचारियों के स्थानांतरण व पदस्थापना संबंधी नवीन दिशानिर्देश जारी किया गया है। सुलभ अवलोकन हेतु दिशानिर्देश की छायाप्रति संलग्न की जा रही है।

संलग्न: यथोपरि

हस्ता/-

उप महालेखाकार (लेखा)

प्रतिलिपि: सूचनार्थ व आवश्यक कार्यवाही हेतु अग्रेषित

1. सम्भागीय लेखापाल संवर्ग के समस्त अधिकारी/कर्मचारी (अधिकारिक व्हाट्सअप ग्रुप के माध्यम से)
2. वरिष्ठ लेखा अधिकारी/सर्वर (स्थानीय) को वेबसाइट पर अपलोड करने हेतु
3. सचिवालय/महालेखाकार (लेखा व हकदारी), छत्तीसगढ़, रायपुर
4. सचिवालय/उप महालेखाकार (लेखा)

Kalyan
28/1

वरिष्ठ लेखा अधिकारी/प्रशा.-II

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



Circular No. 4- Staff (App-III)/2025
No.51 - Staff (Appt.)-III/F-110-2023

OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEEN DAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 22-01-2025

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

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 a 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.

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