

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) UTTRAKHAND**  
**MAHALEKHAKAR BHAWAN KAULAGARH DEHRADUN-248171**

No.197/Admn-II/AGUK/Misc/Posting &Transfer/DA/2024-25/ I/718101/2024  
Dated:- 29-08-2024

**Circular**

Headquarters' Circular no.27-Staff(App-III)/2024 issued vide letter no.594-Staff(Appt.)-III/F-110-2023 dated 16 August 2014 regarding Transfer and postings of Divisional Accounts Officers/Divisional Accountants is hereby circulated for information to all concerned.

Sd/-

**Deputy Accountant General/Admn**

No.197/Admn-II/AGUK/Misc/Posting &Transfer/DA/2024-25/ I/718101/2024  
Dated:- 29-08-2024

Copy to the followings for information and necessary action:-

1. Secretary to the Accountant General (A&E), Uttarakhand, Dehradun.
2. DAG (Admn.) Cell, O/o the A.G. (A&E), Uttarakhand, Dehradun.
3. All the officials of DA cadre through official website .
4. AAO/ITSG, for uploading on the official website under DA's Corner.
5. Notice Board.

**Signed by Ashwani Singh**

**Date: 05-09-2024 10:39:58**

**Sr. Accounts Officer/Admn-II**

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

16 August 2024

दिनांक / DATE \_\_\_\_\_

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.**

**References :** (i) No. 502-Staff (Appt.)/131-2015 dated 20.03.2015; and  
(ii) No. 02-Staff (Appt.)/132-2013 dated 05.01.2022.

Sir/Madam,

Transfers and postings in the Divisional Accounts Officers/Divisional Accountants cadre are governed by the guidelines and instructions contained in this office circulars/letters issued from time to time as referred above. The existing guidelines/instructions have been reviewed and the following 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:

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

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.

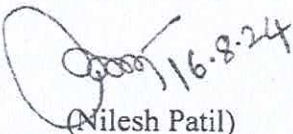
- (e) The cases of transfer and posting on compassionate/ medical grounds may be considered, subject to administrative exigencies. Based on the supporting documents submitted by the official(s), the gravity of case(s) may be examined by the Committee, before considering such cases. If two or more requests 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 falls 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.

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. The above guidelines may be widely publicized by putting them on the notice board(s) /website and should be strictly adhered to.

Yours faithfully,

 16.8.24  
(Nileshe Patil)

Assistant Comptroller & Auditor General (N)