

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
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No. **753**/F.No174/GA Coord./2018-kw

Date: **27**/05/2025

Government Accounts Wing

To

All PAG/AG (A&E)

(As per mailing list, having DA cadre control)

Subject: Comments/feedback of GA wing on Transfer & Posting policy of Divisional Accounts Officers/Divisional Accountants.

Madam/Sir

As per para 8 of the revised Transfer & Posting policy circulated on 22.01.2025, 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.

2. To effectively implement the Transfer & Posting policy, GA wing had constituted a Committee chaired by PAG (A&E) Jharkhand to prepare a Standard Operating Procedure (SOP) for implementation of the policy. The Committee gave its recommendations and highlighted the operational issues, which may arise while implementing the policy. The report of the Committee was examined at GA wing and post consultation with Staff Wing the following has been decided with respect to the major issues posed by the Committee.

Para no. of the Committee Report	Summary of Observations	Issue Posed	Headquarters decision
1.1	Grading of Divisions into Categories (Very Heavy, Heavy, Medium, Light):	If the ratio is strictly compartmentalized, it may create operational difficulties in implementation of the policy. Hence, certain offices might need to categorize divisions in proportions of PIP for these tiers instead of prescribed proportion of sanctioned strength as prescribed in the guidelines, to ensure availability of divisions and allotment of divisions in	The ratio of 35%, 25%, 25%, and 15% of the total sanctioned strength (SS) of the Divisional Accountant (DA) cadre, prescribed for its four-tier structure, is in accordance with the recommendations of the Central Pay Commission (CPC). Accordingly, creation or operationalization of posts beyond these prescribed limits is not permissible.

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		<p>appropriately graded divisions only. The States concerned may be allowed to pursue with HQ, for relaxation from the proportion specified in the guidelines with the approval of the competent authority.</p>	<p>To maintain the ratio of this cadre, similar ratio has been applied for the classification of divisions. This classification is dynamic in nature and falls within the administrative authority of the concerned Principal Accountant General (PAG)/ Accountant General (AG), who may classify divisions based on the average annual expenditure over the last three years, ensuring the distribution remains within the prescribed ratio.</p> <p>However, in certain States, the Person in Position (PIP) of the DA cadre does not align with the prescribed proportional distribution across the four tiers. This is primarily due to administrative factors such as bulk induction of DAs following fresh appointments at the entry level, an increase in the number of Sr. DAOs due to revised seniority fixation, and vacancies in DAO-I/II tiers caused by delayed promotions from feeder cadres.</p> <p>In this context, while it is desirable that postings align with the appropriate grade, there is no restriction on posting an official to a lower-grade division in exceptional administrative circumstances. The only limitation is that DAs who are on probation may not be given independent charge and work under the supervision of DAO-I, DAO-II, or Sr. DAO.</p> <p>In view of the above, it is suggested that these exceptional cases can be addressed on case to case basis and</p>

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			within the ambit of the existing policy, without necessitating any alteration to the prescribed ratio of divisions.
1.3 (a)	All works expenditure of the Division in the State, whose accounts are submitted to AG Office.	AG (A&E) offices to identify issues and seek State-specific relaxation from the competent authority for excluding certain divisions from the classification exercise, wherein divisions wise expenditure is not available or where post of DA cadre is not sanctioned.	The exceptional issues cannot be covered under any guidelines. Exception may be intimated to GA wing along with a copy to Staff Wing at HQs office.
2.	Constitution of a Committee on transfers and postings	As per the new guidelines, a three-member Committee on transfer and postings comprising Pr.AG/AG in charge of the office, PAG/AG (Audit) of the same State and a member from the panel of officers prepared by PD (P) would be constituted for the purpose. In case, PAG/AG (Audit) of same State is not available, or the same officer is holding the charge of both offices i.e Accounts and Audit office, the second member would be nominated from an adjacent State by PAG/AG (A&E). The Group officer in-charge of Works Accounts shall function as the secretariat for this Committee. The Committee shall be constituted in the month of March/April of each year. The said Committee shall	<p>(a) Since the onus of transfer and posting of DA cadre lies with the cadre controlling authority, he/she shall initiate the process of constituting the Committee in which he/she shall be ex-officio member.</p> <p>(b) Since, the timeline of constitution of the committee is March of every year, the panel of nominated officials would be communicated beforehand for which internal communication between Staff and PD (P) wing has already been done.</p> <p>(c) Since, the Committee comprises of three PAG/AG level officers, a higher level of hierarchy for acceptance does not seem to be necessary. Thus, in the policy there no mention of recommendation which needs to be accepted. Rather, it is construed that the</p>

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		<p>function for the entire year ending March of the subsequent year.</p> <p>In this regard, following is suggested:</p> <p>a) It needs to be clearly stated as to who will constitute the Committee.</p> <p>b) It needs to be specified that the panel of PAG/AG level officers will be prepared and shared by PD (P) wing by what time period?</p> <p>c) Since this is the committee of PAG/AG, the accepting authority of the committee's recommendations needs to be defined.</p> <p>d) In light of the new guidelines, it is presumed that DAG (Works) will act as the Secretariat of the T&P Committee, in place of the exiting practice of the DAG (Admin) in A&E offices acting as Secretariat of the T&P Committee.</p>	<p>Committee needs to take final decision on the transfer and posting.</p> <p>d) The Group officer in-charge of Works Accounts shall function as the Secretariat for this Committee.</p>
2.3.4	Posting on Compassionate/Medical Grounds:	For handling the cases on compassionate grounds in cases of chronic illness, chronic illness as defined in CGHS and Medical Attendance Rules which includes chronic disease of Cancer, Heart Diseases, Mental Diseases, Polio, Tuberculosis, Leprosy, Arthritis, etc. subject to the condition that the	The Committee is supposed to decide on the gravity of medical issues on the basis of documents provided by applicants.

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		recognized Medical practitioner / Hospital certifies that prolonged treatment is required in such cases, may be considered with a view to minimizing subjectivity.	
2.3.6	Divisional Accountants (Probationers) :	It is presumed that in the next AGT, DA (Probationer) will be dispensed with the independent charge, if the same has been allocated by any office.	As per the revised policy, which was circulated in August 2024, DA (Probationer) are not to be given independent charge. All the AGT constituted since then, needs to consider this restriction.
4.1	Accepting Authority:	<p>i. Staff Wing needs to clarify who will be the accepting/modifying/rejecting authority for the PAG/AG Committee recommendations on Transfer and Posting.</p> <p>ii. Who will be responsible to issue the certificate of the process, which will then be forwarded to the GA wing at HQs.</p>	<p>(i) Since, the Committee comprises of three PAG/AG level officers, a higher level of hierarchy for acceptance is not necessary. The Committee needs to take final decision on the transfer and posting.</p> <p>(ii) All the members of the Committee to furnish a Certificate regarding adherence to the provision of the policy.</p>
4.2	Mid-Year Transfers:	<p>i. T&P Policy needs to clarify the process for mid-year transfers due to retirements or other exigencies and their impact on the transfer order chain.</p> <p>ii. A process needs mention in the guidelines about mid-year transfers/additional charges, which may be necessitated due to exigencies.</p>	There is no restriction on number of meeting by the Committee to consider mid-year exigencies.

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4.3	Cases of mutual transfers:	<p>i. T&P Policy needs to clarify whether the official who joins the office on mutual transfer would be posted in the same division from where his counterpart was relieved or not.</p> <p>ii. It is presumed that, in next round of AGT, the DAO will be readjusted to the division where he is eligible to be posted.</p>	There is no bar in posting mutual transferee in any division. However, the Committee may take decision on this regard in the next round of AGT.
4.5	Communication with the office.	It is suggested that DAs send options only to the official email ID of the Group Officer in charge of T&P.	As per Para 4 (d) of the policy communication on options, etc. is to be done on official e-mail id of the Group Officer in-charge of Works Accounts. All officials to mandatorily use only official e-mail IDs for communication of options.
4.6	Allotment to a lower grade division: shortfall in "C" & "D" grade divisions, with junior DAs finding it difficult to be accommodated in the stations of their choice.	T&P Policy needs to consider the operational difficulty and clarify.	In order to ensure transparency, the first and foremost criteria is seniority which needs to be considered for transfer & posting, other than some exceptional cases.
4.7	Retirement up to September of the year:	Operational difficulty may arise on this account. Needs to be addressed.	The Committee needs to take decision in this regard.

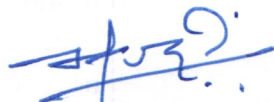
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	Officials who are transferred in May will have to wait till September of the year to take charge of the divisions allotted to them. This will also have a cascading effect on the entire chain of transfers, delaying other officials in the chain from getting relieved/joining their new station of posting.		
4.8	Tenure of Posting: There could be cases where the incumbent may have given option for the same station, but could not be allotted the station due to non-availability of appropriate	T&P Policy may need to factor in the operational difficulty and suitably revise.	The incumbency period was 10 years in the earlier policy and on the basis of inputs from stakeholders has been reduced to 9 years in the T&P policy dated 22.01.2025.

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	<p>grade division in the station. So, in reality he did not seek transfer from the station but was transferred due to administrative reasons. In such cases, applicability of this clause will involve review of option forms for previous 9 years of each official in the transfer list, which will be an extensive and time taking process. Also, such old data may also not be readily available in the offices.</p>		
4.9	<p>Shift/rename/re-organisation of division:</p> <p>It has not been specified in the guideline that in such cases where the division has</p>	<p>T&P Policy needs to clarify in cases if the divisions are shifted to another station/renamed/reorganized etc. which station of posting of the incumbent shall be considered during the next T&P for his/her transfer.</p>	<p>Para 5 (iii) of the policy deals with the issue.</p>

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	shifted to another station, which station of posting of the incumbent shall be considered during the next T&P for his/her transfer.		
4.11	Uniform Parameters for Station Definition.	It may be confirmed that when the preference is given, it is given for a Station and not division, so the possibility of giving multiple choices for division in the same Station is avoided to ensure uniformity across States, as well as to facilitate even distribution of postings/vacancies. This may be specifically clarified in the T&P Policy.	In case of overall vacancies, the same should be, as far as possible, evenly distributed across Districts 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. It is up-to the consideration of the Committee to decide on the preference.
4.13	Clarification on assigning inter-se priority in different categories of cases as PwBD, seniority, spouse ground cases, retirement in the next 12 months etc.	<p>i. T&P Policy needs to include guidance on the matter of assigning priority in PwBD and cases of spouse ground.</p> <p>ii. While considering such cases and assigning them divisions on PwBD/Spouse ground, will the seniority also be of consideration when assigning divisions to them in their stations of choice or they may also be considered for a lower division for accommodation, as has been provided for compassionate cases in the guidelines.</p>	Para 4(j) & (k) of new guidelines covers these point. The T&P Committee needs to take decision on the basis of existing policy circulated by Headquarter in this regard.

3. Further GA wing has already requested and following up with the Staff Wing and IS wing to automate the policy in an IT system for which IS wing is making an IT application incorporating all the aspects of the policy.

This issues with the approval of Competent Authority.



(Jitendra Tiwari)
Director (GA-I)