



# कार्यालय महालेखाकार (लेखा एवं हकदारी), उत्तराखण्ड

महालेखाकार भवन, कौलागढ़, देहरादून-248195

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परि० सं: 314 / प्रशा०-II / ए.जी.यू.के.(ले०एवंहक०) / ए०जी०टी०-2025 / 2024-2025 / 1656 दिनांक : 31.01.2025



## परिपत्र

मुख्यालय के परिपत्र सं: 04 स्टाफ(नियु०-III)/2025, सं० 51-स्टाफ(नियु०)-III/F-110-2023, दिनांक 22.01.2025 द्वारा खंडीय लेखाकार संवर्ग के कार्मिकों के स्थानांतरण एवं तैनाती हेतु जारी नए दिशानिर्देश खंडीय लेखाकार संवर्ग के समस्त कार्मिकों को सूचनार्थ परिचालित हैं।

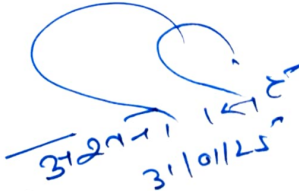
संलग्नक: उपरोक्तानुसार।

हस्ता०/-

वरि० उपमहालेखाकार/प्रशासन

परि० सं: 314 / प्रशा०-II / ए.जी.यू.के.(ले०एवंहक०) / ए०जी०टी०-2025 / 2024-2025 / 1657-1660 दिनांक: 31.01.2025  
प्रतिलिपि: सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:

1. सचिव, महालेखाकार (ले०एवं हक०), उत्तराखंड, देहरादून।
2. वरि० उपमहालेखाकार, प्रशासन एवं निधि प्रकोष्ठ।
3. वरि० लेखाधिकारी, आई०टी०एस०जी० प्रकोष्ठ, कार्यालय की आधिकारिक वेबसाइट के DA कॉर्नर पर अपलोड करने हेतु।
4. समस्त वरि० खंडीय लेखाधिकारी, खंडीय लेखाधिकारी-I/II एवं खंडीय लेखाकार को कार्यालय की आधिकारिक वेबसाइट के माध्यम से।

  
31/01/25  
वरि० लेखाधिकारी/प्रशासन-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 \_\_\_\_\_

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

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.

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

(c) Station wise list of Divisions in each District is to be published on the website of the office. As and when addition(s)/deletion(s) of Division(s) take place, the list may be updated accordingly. Grading of the Divisions, within a Station, may vary from time to time, based on the review of average annual expenditure, which may be specified against each Division.

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

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 function for the entire year ending March of the subsequent year.

## **3. Functions of the Committee:**

Committee shall consider:

- (a) All cases of transfers/postings;
- (b) Deciding on assigning additional charge/link charges (s) to DAOs.

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

(A) 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. The transfer/posting process may be completed preferably by May end each year.

(b) 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;

(c) Divisions likely to fall vacant due to retirement during the year (i.e upto September of the year) should also be included in the list of vacant Divisions to be published well in advance.

(d) List of officials due for transfer may be published on the office web site and such officials directed to submit their representations/exercise their options, in order of preference, for all stations having vacancies notified for the year and proposed to be filled. Cut-off date & time should be notified by the office for submission of the options along with the official e-mail ID of the office of the Group Officer in-charge of the Works Account on which the options are to be called upon. Options shall be 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 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.

(B) The Committee shall record in the proceedings the considerations that weighed with them in making each posting, not considering the choice exercised by the officials, entrustment of additional charge, etc. The proceedings should also include an assurance that the prescribed procedure has been adhered to scrupulously.

(C) In case of any deviation in respect of (a) to (i) of para (A) above, detailed reasons should be recorded by the Committee.

(D) In the end of proceedings of the Committee, a declaration should be given by the members about their non-relation with any of the official considered for transfer & posting.

#### **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', except in case of transfer/posting on compassionate grounds. Incumbency period for the 9 years preceding the year in which the transfers are being made is to be taken into account for this purpose. In cases where a person seeks transfer from a Station after completion of 3 years of tenure, without completion of condition of 06 years of tenure in the Station, he/ she will be considered for re-posting at the station only after 09 years from last transfer from that Station, subject to availability of vacancy.

(ii) Sr.DAOs/DAOs/DAs, who are due for transfer/posting from the current Division/Station and subsequently retiring on superannuation within next three years, may be allowed 'Station' of choice subject to the condition that a vacant Division is available in the 'Station' in which he/she had not served during past nine (09) years; and such choice of posting is not in continuation of six years of posting in that 'Station'. However, s/he may be considered for continuation of posting in that Division, s/he is retiring on superannuation in next 12 months (to be reckoned from 01st May), if so opted by him/her.

(iii) Divisions shifted to another Station/ renamed/ reorganized should not be considered as fresh posting.

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. 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,**

<sup>25</sup>  
<sup>22/11</sup>  
**(Sumeet Kumar)**

**Assistant Comptroller & Auditor General (N) -I**