



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

