

HIGHER AND STATE AUDIT AND ACCOUNTS SERVICES ASSOCIATION

WEST BENGAL
P-3, Bharat Sabha Path (1st Floor)
Kolkata-700 012
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FROM THE EDITORIAL BOARD

ROLE OF OFFICERS IN FINANCIAL MANAGEMENT OF THE STATE

In the context of recent up-roaring in the Government Administration for proper control of the acute financial stringency of all over the world, it can be stated that there remain lots of potent and promising areas where financial crisis could be managed without causing great hardship for the poor. There is hardly any doubt over the immense potential of increasing the revenue and reducing the expenditure in our state also. A vast area of the financial activities remains unattended for a several decades where the administration paid little heed so far. Keeping in view the above objectives, it is now felt necessary to run the financial administration by the expert in the financial management having domain knowledge in the field, in all over the world.

Here, in our State, the Officers of the WBA&AS, working in the different spheres of the financial activities in the capacity of DDO, F.O. and Financial Advisor / Controller, may play an important role in financial administration of the State. They can provide lots of inputs in determining the right path and advising the Govt. to the right direction for proper control over the present state of affairs. But on this point too, the Govt. has to give proper authority, status and recognition to these officers for proper discharge of their duties and that will mean in its proper perspective.

Given the ideas that the Govt. would not cause any hardship to the common man having minimum possible financial stability, there still remain a good number of areas where revenue can be augmented by increasing the tax-net to cover the uncover areas, plug the leakages. Financial Expert can only identify such areas where attention of the administration is required. Similarly, it is required to plug the wasteful and avoidable expenditure. Identifying such areas is also a financial technique. Flow of appropriate fund to the project without unnecessary accumulation or shortage of fund is also a matter of financial management. Budgeting, monitoring and accounting are also part financial activities. All these activities can be managed properly and efficiently only by the officers of WBA&AS.

It may not be out of place to reiterate once again that posting of some of our cadre officers in the Finance Department itself could make lots of trifling issues easier and keep our officers boost up to their duties instead of series of persuasions for petty time to time personal entitlements like, increment, fixation, CAS benefits, ACR updation etc.. This simple attempt would not only make our officers motivated and devoted to their duties but also help the department manage the cadre more effectively.

As we appraised earlier also that it is the irony of fate that our Cadre Officers have been smoothly managing the Service Records of the IAS, WBCS officers whereas they were not considered for management of their own cadres. We had earlier made several appeals to the former Government but they had been turning a deaf ear to all our legitimate entitlements year after year without any legitimate reason.

Taking cue from a specific recommendations of the Fifth Pay Commission to award Scale no. 19 to all the constituted State Service Officers on completion of 28 years' service, we observe that

FROM NEWS & VIEWS PORTFOLIO

1. **Creation of new posts :** Mainly at the instance and initiatives of the Association, the following posts have recently been created for our service :-
 - I. Financial Advisor of the West Bengal Housing Board
 - II. Deputy Director of Directorate of Horticulture
 - III. Finance and Budget Officer – West Bengal Staff Selection Board
 - IV. Finance Officer – WBSRDA, Panchayet and R.D. Deptt.
 - V. Accounts Officer in the Deptt. of Statistics & Programme Implementation.
 - VI. Chief Audit Officer & Ex-Officio Deputy Secretary, Finance Department.
 - VII. Audit Officer & Ex-Officio Assistant Secretary, Finance Department.
2. **Annual General Meeting** of the Association will be held on 16th December, 2012 at the Conference Hall of Bidhannagar Poura Bhawan, F D Block at Salt Lake, Kolkata at 12.00 noon followed by the Half yearly AGM of State Audit & A/cs Service Co-op. Credit Society to be started at 10.00 a.m. All members are requested to attend the meetings at the scheduled time.
3. **Proposal of Draft gradation of posts:** Association had earlier proposed to the Finance Department for gradation of all the posts of the Service so that the transfer and posting may be made smoothly. Accordingly, the Association distributed all the posts in five grades depending upon the scale of pay and the importance of the posts. The Govt., in its memo no. 7522(4)F(Y). dt. 31/08/12 has invited formal suggestions from all the Associations of the Service and accordingly the matter was thoroughly discussed in the E.C. meeting on the association followed by suggestions from different members of the Association. After thorough deliberations, a comprehensive draft proposal is submitted before the Govt. A copy of the same along with the draft letter of the Govt. is placed in this issue separately.
4. **Legal Updates:** Appeal case of the Association and two other groups of offices in connection with the merger of the service at the Division Bench of Hon'ble Calcutta High Court is scheduled to be heard on 3rd December, 2012. this case has been pending for quite long time and on which the fates of lots of officers of the Service have been awaiting with the merger of all the three cases in one bench, it is expected that the matter be expedited soon. At this stage huge sum of money is required to meet the legal battle in the befitting manner. Thus the members who have not yet paid their dues are requested to clear the balance amount payable towards litigation fund. This is an urgent please rise to this solemn occasion where we have to face our prestige, seniority in service & so on.
5. **Reimbursement of telephone bills:** In order to remove some doubts raised from certain corners in respect of reimbursement of telephone charges to the officers of the rank of Joint Directors or equivalent, whether the posts are functional or non-functional, the Govt. issued a clarification order in its Memo No. 8871-F(Y) dt 31.10.2012 (copy placed in this issue). Association had to take initiatives in releasing this clarification order.

Contd. From Editorial Board

the Govt. has been adopting a dilly dally tactics for last four years for no valid justifications. As against which it is very unfortunate that our Officers have been stagnating in a single scale of pay for long 14-17 years. This kind of indifferent attitude might make a damaging impact upon efficiency of both the officers & the Govt., sooner or later. We believe that denying the justice to those whose efficiency is the prime object of an efficient & welfare Govt. would ultimately make themselves inefficient and outdated to the broader sense of the Administration that desires to provide good governance for well-being of the people.

In spite of all such odds and predicaments, our dogged persuasion must not be set at rest, whatever the odds we are to face and we must keep on our movement till our reasonable expectations are fulfilled. Once again, as also done earlier, this is to reiterate that we were and are ready to deliver our best services for a good governance.

**Government of West Bengal
Finance Department
Audit Branch**

No. 8871-F(Y)

Dated, Kolkata 31st October, 2012

OFFICE MEMORANDUM

Sub :- Facility of Telephone (Land Line and / or Mobile connection and Internet connection) at Residence of the entitled categories of Government employees

In partial modification of this Department's Memorandum No.8482-F, dated 01.09.2009 and in continuation to this Department's Memorandum No.7522-F, dated 26.09.2008, the undersigned is directed to state that the existing ceiling limit, regarding maximum amount reimbursable for telephone charges of residential land line telephone with the broad band facility thereof as well as for personal mobile phone in respect of the officers holding the posts of Principal Secretary/Secretary to the Govt, of West Bengal, has been enhanced from Rs. 1500/- p.m. to Rs.2000/- p.m. w.e.f. 01.10.2012.

2. In view of the revision of ceiling limit as stated in para 1 above, so in partial modification of memorandum no. 8482-F dt.01.09.2009, the maximum amount reimbursable to a category of officers towards residential telephone bills will be regulated as given in the table below :-

Sl. No.	Rank / Designation	Ceiling Limit
1.	Chief Secretary/Additional Chief Secretary and Secretary to the Chief Minister of Government of West Bengal	No limit
2.	Principal Secretary /Secretary to the Government of West Bengal	Rs.2,000/- per month
3.	Officers in the rank of Special Secretary or equivalent, Chief Engineers	Rs. 1,200/- per month
4.	Officers in the rank of Joint Secretary or equivalent, Directors, Additional Chief Engineers	Rs.900/- per month
5.	Officers in the rank of Deputy Secretary or equivalent, O.S.D. & E.O. Deputy Secretary, Joint Directors-all in the Pay Scale No. 18 of the W.B.S. (R.O.P.A) Rules, 1998 or Pay Band No.4B with Grade Pay of Rs.7,600/- of W.B.S. (R.O.P.A) Rules, 2009	Rs.400/-per month

3. Re-imburement is possible up to two land line connections, where one land 'line is used for availing of Broad Band facility and one mobile phone (Pre-paid/Post-paid).
4. Other terms and conditions fixed in Office Memorandum No.8482-F dated 01.09.2009, No.7522-F, dated 26.09.2008 and subsequent orders on the subject shall remain unchanged.

Sd/- H.K. Dwivedi

Secretary to the Government of
West Bengal Finance Department

Government of West Bengal
Finance Department
Audit Branch
Writers' Buildings. Kolkata-700001

NOTIFICATION

No.9469-F(Y)

Dated: 22nd November, 2012

The Governor is pleased, in the interest of public service, to accord sanction to the creation of 2 (two) posts viz. 1) Chief Audit Officer & Ex-Officio Deputy Secretary and 2) Audit Officer & Ex-Officio Assistant Secretary in Finance Department to be manned by officers of West Bengal Audit & Accounts Service by surrendering 2 (two) posts of "Leave Reserve & Trainee Reserve" of this Service cadre.

2. On creation of these 2 (two) posts, the "Leave Reserve & Trainee Reserve" posts would reduce to 31 (thirty one) and total cadre strength of the West Bengal Audit & Accounts Service would remain unchanged as envisaged in Finance Department Notification No. 1718-F(Y) dated 08.03.2010.
3. The said 2 (two) posts will be filled up by transfer from the officers of West Bengal Audit & Accounts-Service with service seniority of at least 20 years and 10 years respectively and such two officers will directly deal with the matters involving Rules and Regulations of the Government covered under W.B.F.R., W.B.T.R., D.F.P.R. and allied matters in Group-'T' of Finance Department.
4. This order is issued with the approval of the Cabinet held on 30.10.2012 conveyed vide No.935 dated 02.11.2012 of the Cabinet Sectt
5. All concerned are being informed.

By order of the Governor,
Sd/- H. K. Dwivedi
Secretary to the Govt, of
West Bengal, Finance Department
Dated: 22nd November, 2012

OBITUARY

We are shocked and bewildered at the sudden and untimely departure of our beloved friend and colleague, Shyamal Mitra who left us for heavenly abode on 27th October, 2012 after a massive stroke at midnight giving no scope for survival. We deeply mourn the premature departure of this accomplished and stubborn officer pertaining to 1980 batch. He left behind his wife, mother-in-law and the only son. We do pledge firmly to stand by the bereaved family of this amiable officer who had lots of virtues and inherent efficacy in him. His ever smiling face, strong sense of wit and humour in spite of being very outspoken made him very popular among all around him wherever he worked. His dedication to work was also remarkable to all his superiors and colleagues at all his workplaces. His demise is an irreparable loss to hundreds of his fellow friends and associates. May his soul rest in peace.

Proposal for Gradation of Posts

Memo No. SS/71/13

Dated 18-10-12

To

The Special Secretary to the Govt, of West Bengal,
Finance Department, Audit Branch,
Writers' Buildings, Kolkata - 700 001

Sub: Proposed transfer policy and Gradation of posts of WBA & AS

Ref: Your memo no. 7522(4)-F(Y) dated 31-08-12

Sir,

With reference to above, we would like to put forward the following observations and suggestions for taking further action at your end:

1. Previously, we had submitted a proposal on the same subject vide our memo no. SS/71/12 dated 10-08-2010. Our proposal for dividing all posts belonging to the WBA&AS cadre into 5(five) grades has not been considered. We reiterate that for smooth transfer-postings, keeping in view responsibilities attached with different posts, **five grades are not only essential but some posts as illustratively** given in Annexure-A, may be earmarked **exclusively under** Grade- V relating to senior WBA&AS officers with 28 years or more service in different posts of WBA&AS cadre Schedule.
2. Other four grades may be as follows based on seniority- cum- span of service in WBA&AS (without considering the notional period of service) :
 - a) 0 to 8 years— Grade I
 - b) 9 to 16 years Grade II
 - c) 17 to 22 years Grade III
 - d) 23 to 27 years Grade IV

This was also stated in our previous proposal.

3. All transfer- postings should be made strictly according to seniority-cum-length of service as per the seniority/Gradation List last published by the Finance Department in 2000 due to the fact that seniority and length of service are not always co-terminus.
4. There shall also be a clear guideline to the effect that the first posting of a directly recruited officer shall be at Treasury as A.T.O.
5. It may also be ensured that no officer, directly recruited or not, shall be posted as A.O, CMOH in his first posting.
6. It is further stated that a minimum of five years' service may be made an essential requirement for posting an officer as Treasury Officer even in sub divisional treasury, apart from his completely passing the Departmental Examination.

7. it is also felt that the gradation of the post of AOs in Medical Colleges and FOs in Municipalities may be sub- categorized. This is given at Annexure-B.
8. It may be ensured that the nomenclature of a post in any Directorate or Secretariat duly mentioned in the latest Cadre Schedule shall not be down-graded by way of re-designation while issuing orders of transfer-posting.
9. It is proposed that inter-zone substitution may be allowed in deserving cases subject to the availability of suitable posts in the appropriate grade only :
 - a) Zone B may be substituted by Zone-A ;
 - b) Zone C may be substituted by Zone-B or Zone-C;
 - c) Zone-D may be substituted by Zone-A,B or C;
 - d) Zone-A cannot be substituted by any other zones;
 - e) Zone-D may be substituted by any other zones.
10. Officers holding posts not in commensurate with their seniority/zonal eligibility shall be withdrawn at the very first opportunity. Once it is done, a senior officer shall not be the successor of any junior officer.
11. There exist errors of omission and commission in the List of Gradation of Posts. Corrections are suggested in Annexure-C. It is suggested further that the latest Cadre Schedule may also be consulted while finalizing gradation of posts.
12. Some corrections are also suggested for the draft memo itself. These are given in Annexure-D.

Should you feel further deliberations upon any of the suggestions as put forth above, we are ready to offer further views on this issue at your convenience.

Thanking you,
Yours faithfully
Sd/-

Encl: As stated

(SUSHIL KUMAR KUNDU)
General Secretary

ENCLOSURE A to Memo No.

Illustrative list of post to be earmarked for Pay Band V Exclusively

- i. Joint Commissioner & Ex-Officio Jt. Secretary, Finance (IA) Department.
- ii. Accounts Member, West Bengal Commercial Tax Appellate & Revision Board
- iii. Addl. Director (A/cs, Audit & Verification), Dte. Of Health Services
- iv. Controller of Accounts, AIS, Pension & Service Records & Ex-Officio Jt. Secretary, P & AR Department
- v. Addl. Director of Co-Operative Audit, Co-op. Deptt.
- vi. Chief Controller of Audit and Non-conventional energy sources
- vii. Principal A.O. & Ex-Officio Jt. Secretary, Finance (B) Department
- viii. Registrar of Firms, Societies and Non Trading Corporation
- ix. F.O., W.B. University of Animal & Fishery Sciences
- x. Addl. Director of Finance, KM DA
- xi. Chief Finance Officer, KMW&SA
- xii. FA & CAO, WB Forest Dev. Corp.
- xiii. Joint Director of Accounts (Education) HQ
- xiv. Director of Finance, Food and Supplies Department
- xv. F.O., WB University of Health Science
- xvi. Addl Director of Finance, F & S Deptt.
- xvii. Advisor (Projects), WBIDC Ltd.
- xviii. PAO -II, Finance Deptt
- xix. F.O., Aliah University
- xx. PAO-III, Finance Deptt
- xxi. Financial Controller, SRDA, P & RD Deptt
- xxii. FA & CAO, Sunderbans Embankment Reconstruction Project, I & W Deptt
- xxiii. Director of Finance , Ganga Action Plan, KMDA, UD Deptt
- xxiv. RAAO, Presindcy Div, P & RD Deptt,
- xxv. RAAO, Burdwan Div, P & RD Deptt
- xxvi. CF & CAO, Directorate of Labour
- xxvii. Accounts Officer, F & S Deptt
- xxviii. Accounts Officer, PWD
- xxix. Accounts Officer, D & P deptt
- xxx. Sr. System Analyst, Finance Deptt
- xxxi. Audit Officer, L & LR Deptt
- XXXii. Accounts Officer, Higher Education Deptt
- xxxiii. Accounts Officer, Higher Education Deptt
- xxxiv. Controller of Finance, SSA Mission, SE Deptt
- xxxv. FA & CAO, WBECSC Ltd. F & S Deptt
- xxxvi. CAO, WBSIDC Ltd, MSS & E Deptt
- xxxvii. CAO, WBIIDC Ltd,
- xxxviii. FA & CAO, HRBC, Transport Deptt
- xxxix. FA & CAO, Kolkata Metro Rail Corp. Ltd.
- xl. GM (A/cs), WB Tourism Dev Corporation,
- xli. Addl. Milk Commissioner, A & RD Deptt
- xlii. Chief Municipal Auditor, KMC
- xliii. Dy Municipal Comm (Accounts), KEIP, KMC
- xliv. Controller of Finance, HMC
- xliv. Addl. Director of Finance, F & ST Deptt

- xlvi. Jt. Commissioner of Stamps, (Audit), Directorate of Registration & SR
xlvii. Jt. Commissioner, Commercial Tax
xlviii. Jt. Director, DPPG

N.B. This list is illustrative only

ENCLOSURE B to memo no.

Gradation of post of Accounts Officer, Medical Colleges

Name of the posts	Gradation of posts
(i) A.O.s in Medical Colleges in Kolkata	III
(ii) A.O.s in Medical Colleges in North Bengal (i.e. in Darjeeling, Uttar Dinajpur, Dakshin Dinajpur, Coochbehar, Jalpaiguri and Malda)	I, but as second posting
(iii) A.,O.s of Medical Colleges in all other districts	II

Gradation of post of Finance Officers in Municipalities

Name of the posts	Gradation of posts
(i) Finance Officer of Municipalities in KMDA area with A Category	III
(ii) Finance Officer of Municipalities in KMDA area with B Category	II
(iii) Finance Officer in other Municipalities	I

ENCLOSURE C to memo no

List containing errors of omission and commission in the Gradation list with rectifications thereof :-

SI.No. Errors	Suggested Rectifications
(i) Same posts have been omitted from the list of posts	Following posts may be inserted at appropriate places in the list: (a) Dy. Manager (Fin & A/cs), WBECSC Ltd, F & S Department (b) Dy. General Manager (Fin & A/cs), WBIDC Ltd., C & I Department
(ii) Accounts Officer, P & AR Department	Controller of Accounts, P & AR Department
(iii) Finance Officer, P & RD Department	Deputy Project Director (Accounts). DRDC
(iv) No. of posts of DFA as shown against all the six Departments- 1	No. of posts of DFA in each of the six Departments shall be 2

ENCLOSURE D to memo no.

Corrections in Draft Memo

SI.No. Reference Clause of Draft Memo	Suggested Corrections
(i) Clause 4, first line	"Generally" may be deleted
(ii) Clause 12	"as far as practicable" may be deleted
(iii) Clause 2(iv) first line	"less than" may be substituted by "upto"
(iv) Clause 5, first line	"Sadar" may be substituted by "HQ"

**Government of West Bengal Finance Department Audit Branch Writers' Buildings.
Kolkata-700001**

No.7522(4)-F(Y)

Dated: 31st August. 2012

To

The General Secretary.

Higher and State Audit & Accounts Services Association.

P-3, Bharat Sabha Path, Kolkata-700012.

- (2) The General Secretary,
West Bengal Audit & Accounts Service Association.
23, Krishna Ram Bose Street, Kolkata-700004.
- (3) The General Secretary,
Officers' Association of the West Bengal Audit & Accounts Services,
1C, Mahendra Chatterjee Lane, Kolkata- 700046.
- (4) The General Secretary,
Forum of Officers of West Bengal Audit & Accounts Service,
71, D.D. Mondal Ghat Road, Kolkata-700076.

Sir.

I am directed to say that after publication of last Transfer Policy and the Order making Gradation of posts, vide this Department Memo. No.5330(25)-F dated 20.6.2000, Memo. No.3864-F dated 04.4.2002 and Memo. No.4654-F dated 14.5.2001. number of posts and officers in the cadre of WBA&AS have increased a lot. Besides, number of senior officers in higher scales as per existing C.A.S. / M.C.A.S. have also increased manifold and some posts of this cadre have since been re-designated and conferred with Ex-officio Secretariat status. Therefore, under the changed circumstances, publication of modified guidelines for transfer / posting of officers of WBA&AS by making re-gradation of different posts of this cadre has become necessary. Accordingly, a draft memorandum, modifying transfer policy and gradation of posts, has been prepared by this Department and it has been decided that views of each of the Associations of WBA&AS officers be obtained as to the proposed modification of existing transfer policy & gradation of posts.

I am, therefore, directed to forward herewith the draft memo, prepared by this department, having modifications to the existing transfer policy & gradation of posts in respect of WBA&AS. to each of the Association of the said cadre with request to let this Department know their views in this regard within 2 weeks from the date of issue of this letter.

(Enclo: As stated above)

Yours faithfully.

Sd/- Illegible

Draft Memorandum

Sub: Transfer Policy and Gradation of posts in respect of the West Bengal Audit & Accounts Service cadre.

The West Bengal Audit & Accounts Service (WBA&AS) is a constituted State Service and the officers belonging to this Service are posted in different Departments. Directorates. Govt. Offices, Undertakings. Local Bodies etc. situated in different areas of the State of West Bengal. After publication of last Transfer Policy and the Order making Gradation of posts, vide this Department Memo. No.5330(25)-F dated 20.6.2000, Memo. No.3864-F dated 04.4.2002 and Memo. No.4654-F dated 14.5.2001. number of posts and officers in the cadre of WBA&AS have increased a lot. Besides, number of senior officers in higher scales as per existing C.A.S. / M.C.A.S. have also increased manifold and some posts of this cadre have since been re-designated and conferred with Ex-officio Secretariat status. Therefore, under the changed circumstances, publication of modified guidelines for transfer / posting of officers of WBA&AS by making re-gradation of different posts of this cadre has become necessary.

After careful consideration of all these matters and various other factors it has been decided as follows:

1. For the purpose of transfer and posting of officers of WBA&AS the whole of the State will be divided into 4 (four) Zones depending on the remoteness of the places from the State headquarters.

Zone-A: Entire districts of Darjeeling, Jalpaiguri, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur, Malda, Purulia, Khatra Sub-division of Bankura, Domkal & Jangipur Sub-divisions of Murshidabad, and Tehatta Sub-division of Nadia.

Zone-B: Districts of Bankura (except Khatra), Birbhum, Murshidabad (except Domkal & Jangipur), Asansol & Katwa Sub-divisions of Burdwan, Contai Sub-division of Purba Medinipur, Ghatal, Jhargram Sub-division of Paschim Medinipur. Arambagh Sub-division of Hooghly, Kakdwip Sub-division of South 24-Parganas.

Zone-C: Purba Medinipur (except Contai), Paschim Medinipur (except Ghatal & Jhargram), Burdwan (except Asansol & Katwa). Basirhat & Bongaon of North 24-Parganas, Canning & Diamond Harbour of South 24-Parganas, Nadia (except Tehatta).

Zone-D: Kolkata, Howrah, Hooghly (except Arambagh), North 24-Parganas (except Basirhat & Bongaon), South 24-Parganas (except Kakdwip, Canning & Diamond Harbour).

2. All the posts belonging to the WBA&AS cadre are hereby divided into 4 (four) grades namely. Grade I,II, III & IV as mentioned in the annexure to this memorandum.

- (i) Generally, senior officers with service of 28 years or more in WBA&AS and holding Grade Pay of Rs.7600/- & Rs.8700/- or more as per WBS(ROPA) Rules, 2009 will be appointed to the posts categorized as Grade-IV.
 - (ii) Officers with service of 18 years or more but up to 28 years in WBA&AS and holding Grade Pay of Rs.7600/- as per W.B.S.(ROPA) Rules. 2009 will generally be appointed to the posts categorized as Grade-III.
 - (iii) Officers with service of 8 years or more but up to 18 years in WBA&AS and holding Grade Pay of Rs.6600/- & Rs.7600/- as per WBS(ROPA) Rules. 2009 will generally be appointed to the posts categorized as Grade-II.
 - (iv) Officers with service of less than 8 years in WBA&AS and holding Grade Pay of Rs.5400/- as per WBS(ROPA) Rules. 2009 will generally be appointed to the posts categorized as Grade-I.
3. Comparatively senior officers in Grade pay of Rs.5400/- (in Grade-I posts) may be posted in Grade-II posts, similarly comparatively senior officers in Grade pay of Rs.6600/- (Grade-II posts) may be posted in Grade-III posts in special circumstances.
 4. First posting of all officers appointed to this service will generally be made in Zone-A or Zone-B as far as practicable.
 5. The officers be posted as Treasury Officers of any District Sadar will generally be senior to those of the officers be posted as Treasury Officers of the Sub-Divisional Treasury of the same District.
 6. Passing of Departmental Examination is necessary for having posted as Treasury Officer.
 7. Normal tenure of an officer in any zone will be for 4 (four) years.
 8. Tenure of an officer in deputation posts will normally span for 3 (three) years.
 9. All officers should serve at least once, full tenure, in each of the other three zones before he is considered for appointment in Zone-D or a zone of his convenience. In the case of officers joining WBA&AS on promotion or merger from the erstwhile WB Jr. Audit & Accounts Service, services rendered by them in the said Junior Audit & Accounts Service will be taken into consideration as far as practicable, for the purpose of transfer and posting as the norms prescribed herein.
 10. The officer who is found to have skipped posting in Zone-"A" during his service in the WBA&AS as well as in the erstwhile WB Jr. A&AS and still has 6-8 years of service before his retirement shall be posted in Zone-"A". It will be the duty of such officer to approach the authority, well before expiry of that period of 6-8 years, to get posting in Zone-'A'.
 11. During the last 4 (four) years service of an officer, posting in a zone of his preference

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may he considered if administratively possible provided he has not skipped posting in Zone-'A'.

12. Due regard to the seniority of an officer will be given, as far as practicable, before appointing him to a post.
13. Transfer of an officer from a zone will not normally be made before he completes his tenure unless required on administrative grounds.
14. At present there are some officers holding posts, which are not commensurate with their seniority as stated above. Efforts will be made to transfer these officers to post as per gradation detailed above as soon as they complete their tenure in their present post.
15. The gradation of posts has been made only to help posting of officers in commensurate with their seniority. The general policy regarding transfer / posting will be followed strictly under normal circumstances. The State Government, however, reserves the right to make deviations from the above guidelines without assigning any reason in the interest of administration.
16. This memorandum supersedes this Department earlier memorandums in this regard vide No.5330(25)-F dated 20.6.2000, No.3864-F dated 04.4.2002 and No.4654-F dated 14.5.2001.

Sd/-

Special Secretary to the Govt, of West Bengal

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**HIGHER AND STATE AUDIT AND
ACCOUNTS SERVICES ASSOCIATION**