

My No : MpubAd/AcSD/Ann. Transfers - 2026

Ministry of Public Administration, Provincial  
Councils and Local Government

Independence Square  
Colombo 07

20.07.2025

Secretaries of Ministries

Chief Secretaries of Provinces

Secretaries of Commissions

District Secretaries / Government Agents

Heads of Departments

## **ANNUAL TRANSFER PROCEDURE OF OFFICERS IN SRI LANKA ACCOUNTANTS' SERVICE – 2026 (Grade I,II and III)**

It is hereby notified that the transfer procedure approved by the Public Service Commission for the officers in Sri Lanka Accountants' Service is implemented in the following manner. However the decision of the Public Service Commission on annual transfers of the Sri Lanka Accountants' Service shall be the final.

### **01. Appointment of the Annual Transfer Committee and its procedure**

The Annual Transfer Committee is appointed by this Ministry to implement transfers of the officers of the Sri Lanka Accountants' Service related to the year 2026 as mentioned in the Transfer Procedure. The role of this Committee is to make use of the transfer procedure to consider the requests of the officers who expect to be transferred, to systematically grant transfers to officers within a reasonable period, and to prevent officers from staying at the same service station for a long time.

## **02. Composition of the Transfer Committee**

The Secretary of this Ministry shall appoint the transfer committee which consists of the following officers.

- |   |            |
|---|------------|
| I. Additional Secretary of this Ministry (Public Administration)                      | - Chairman |
| II. Director (Sri Lanka Accountants' Service)   | - Member   |
| III. Senior Assistant Secretary (Divisional Administration,<br>Home Affairs Division) | - Member   |
| IV. A representative from each trade union of the Sri Lanka<br>Accountants' Service   | - Member   |

## **03. Opportunity to make representations against the proposals of the Annual Transfer Committee**

Officers who are not satisfied with the proposals made by the above-mentioned transfer committee shall be given an opportunity to make representations on those proposals and those officers should send their appeal in writing to the address mentioned in No. 9.3 before the date mentioned in the proposals notified by the transfer committee. After that, those submissions will be reviewed by the following committee.

- |   |            |
|---|------------|
| I. Secretary of this Ministry                     | - Chairman |
| II. A Secretary of another Ministry               | - Member   |
| III. Additional Secretary (Public Administration) | - Member   |

Under this, officers can make representations against transfers only in the following cases.

- |   |
|---|
| I. In cases where transfers have been made without complying with the Transfer Policy |
| II. In cases where officers' requests are not fulfilled                               |
| III. In cases where transfers have been made against the requests of the officers     |

## **04. Officers who may be compulsorily subject to annual transfer procedure**

4.1 The following officers in Grades I/II/III of the Sri Lanka Accountants' Service may compulsorily be subject to transfers under this transfer procedure.

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|--|
| I. Officers who have been serving in the same service station for six years or more. |
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- II. Officers who have completed a total period of 05 years in Sri Lanka Police or in a hospital/ hospitals affiliated to Ministry of Health.
  - III. Officers who have completed a total period of service of 12 years at maximum in a ministry, department or provincial council except for the institutions mentioned under II above.
  - IV. Officers who have completed a total period of service of twelve (12) years in a ministry, department, district secretariat or provincial council situated in a district other than the Colombo district.
- 4.2 Officers who have completed the maximum period of service of three years at a popular service station mentioned under “No.06” herein.

#### **05. The minimum period of service to be completed to apply for annual transfers**

In addition to the transfers made under this transfer procedure as mentioned above, other officers who wish to get transfers through this procedure can also apply. However, such officers are required to have completed a minimum service period of 02 years in the current service station in order to apply for transfers. The decision of the transfer committee shall be the final decision in this regard, and representations regarding those requests can be submitted before the due date specified in the transfer proposals notified by the transfer committee.

#### **06. Classification of Popular Service Stations**

Based on the legal additional financial benefits paid in various service stations, the following institutions are considered popular service stations in this transfer procedure, and the maximum service period that an officer can serve in those service stations is 03 years. Officers who have completed the said period of service shall compulsorily be subject to transfers in accordance with “No. 4.2” herein.

1. Department of Customs
2. Department of Immigration and Emigration
3. Department of Motor Traffic
4. Department of Excise
5. Department of Inland Revenue
6. Department for Registration of Persons
7. Department of Wildlife Conservation

Vacancies that exist at present and may occur in the future at those service stations

Department	Number of vacancies at present		Number of vacancies that may occur from 01.01.2026 to 31.12.2026	
	Grade I	Grade II/III	Grade I	Grade II/III
Department of Customs	-	-	1	1
Department of Immigration and Emigration	-	-	-	-
Department of Motor Traffic	-	-	1	-
Department of Excise	-	-	-	1
Department of Inland Revenue	-	-	-	2
Department for Registration of Persons	-	-	-	-
Department of Wildlife Conservation	-	-	1	1

**Note:**

- (i) *Based on the requests for transfers that are received, transfers shall be made to the 07 institutions mentioned above, including the Department of Customs.*
- (ii) *Under normal circumstances, any officer shall be allowed to serve only at one of the above departments during his whole period of service.*
- (iii) *The requests made for these service stations shall be dealt with based on the seniority of officers, giving priority to more senior officers.*

**07. Institutions which are not subject to annual transfers**

Transfers of officers serving in the following institutions shall not be considered under this transfer procedure, considering the nature of those institutions.

- I. Presidential Secretariat
- II. Office of the Prime Minister
- III. Office of the Chief Government Whip
- IV. Office of the Leader of the House
- V. Cabinet Office
- VI. Office of the Leader of the Opposition

## **08. Institutions that are subject to transfers as per the concurrence of heads of institutions**

When officers are transferred by the Annual Transfer Committees in relation to the following institutions, such transfers will be made subject to the concurrence of the respective head of the institution regarding the officers, who are transferred to and from the respective institution.

- I. Public Service Commission
- II. Election Commission
- III. Commission to Investigate Allegations of Bribery or Corruption
- IV. Finance Commission
- V. National Salaries Commission
- VI. Delimitation Commission
- VII. Institutions for which special orders have been made by the Public Service Commission

## **09. General matters related to the annual transfer procedure**

- 9.1 Priority will be given to the service requirement and maximum period of service that an officer can serve in current service stations when these transfers are implemented.
- 9.2 Officers who are eligible for transfers as mentioned above should apply in accordance with the application form given in “Annex I” herein in the manner specified in this procedure.
- 9.3 The transfer application perfected in that manner should be forwarded to the address below before the due date, along with the recommendations of the respective Head of department and Secretary of the line ministry. The words “Annual transfers in S L.Ac.S.-2026” should be mentioned in the top left corner of the envelope containing the application.

Secretary  
Ministry of Public Administration, Provincial Councils and Local Government  
Independence Square  
Colombo 07.

- 9.4 The Transfer Committee shall have the power to transfer the officers who are subject to compulsory transfer as mentioned in this circular, even if they do not apply for transfer in the manner mentioned in the above section. When granting new service stations under this transfer procedure to the officers who do not

apply for transfers, priority will be given to the officers who have duly applied for transfers, and then transfers will be granted to those who have not applied for transfers, considering the remaining vacancies, at the discretion of the Transfer Board. It will be considered that the officers who apply for transfers properly are willing to work in the service stations they apply for, and the officers who do not apply for transfers properly are willing to work in any service station in the island.

9.5 Officers who are not satisfied with the proposals given by the Annual Transfer Committee shall make their representations in conformity with “Annex IV” to the Committee for Reviewing Transfers within the stipulated time in the manner mentioned in “No. 03” hereof.

9.6 Making appeals to the Public Service Commission against annual transfer orders

- I. If any appeal is made by a public officer to the Public Service Commission against a transfer order, such appeal shall strictly be made by the appellant in accordance with “Annex V”, and the particulars of the same will be submitted to the Public Service Commission by the Secretary of this Ministry in accordance with “Annex VI”. In the meantime the respective officer shall submit the certified copies of relevant documents needed to prove the reasons stated by him along with the appeal.
- II. Public officers shall make their appeals to the Public Service Commission only through the Secretary of this Ministry. The relevant officers shall also refer a copy of the appeal to the Secretary of this Ministry through their current head of department and the Secretary of the relevant Ministry, along with their recommendations. It is the responsibility of the Secretary of this Ministry to refer the appeal received by him to the Public service Commission promptly along with his observations. The respective officer may, at his discretion, submit an advance copy of the appeal directly to the Public Service Commission.
- III. An appeal against a transfer order shall be submitted to the Secretary of this Ministry **within 14 days** from the date on which such transfer order is received by the respective officer. The appeals that are not submitted within the prescribed period shall not be considered and shall be rejected by the Public Service Commission.

- IV. The Secretary of this Ministry shall see to submit the appeal submitted by an officer to be referred to the Public Service Commission along with all the relevant documents and reports and his observations and recommendations on the same to the Secretary of the Public Service Commission within 15 days from the date on which such appeal is received.
- V. The appeals of the officers, who have not submitted their appeals to the Committee for Reviewing Proposals for Annual Transfers against the annual transfer proposals while the annual transfer proposals have been received, shall not be submitted to the Public Service Commission.
- VI. The appeals of the officers, who have not completed the minimum period of service required for applying for an annual transfer as per the provisions stipulated in the relevant annual transfer procedure, shall not be submitted to the Public Service Commission.
- VII. It is the responsibility of every public officer to submit the appeal in accordance with the prescriptions made in this chapter and the appeals which are submitted deviating from the above shall not be considered by the public Service Commission.
- VIII. Public Service Commission shall take the final decision regarding the appeal made by an officer against the transfer order within **15** days from the date of receipt of the documents mentioned in section 9.6 (IV) above.
- IX. The decision of the Public Service commission regarding an appeal made in the above manner shall directly be informed to the appellant and the copies of the same decision shall also be sent to the Secretary of this Ministry and the respective Head of Department.
- X. Any officer, who is not satisfied with an order or a decision of the Public service Commission, shall have the right to make an appeal to the Administrative Appeal Tribunal in terms of the provisions mentioned in the Administrative Appeal Tribunal No. 4 of 2002.

10. Soft copies of relevant forms can be downloaded from the web site of this Ministry by following the below path.

[www.pubad.gov.lk](http://www.pubad.gov.lk) → Services → Sri Lanka Accountants' Service →  
Downloads

**11. Calculation of the period of service**

Time of transfer in connection to Annual transfers will be calculated on 31<sup>st</sup> December in the previous year. (e.g.: -31.12.2025 for the annual transfers in 2026)

- 11.1 When calculating the period of service, the total of the services with uninterrupted periods or periods with service break in a Department/Ministry or District will be considered as one period of service.

However, when calculating the service of an officer in a department, the period in which the officer was not in service due to reasons beyond his or her control will not be taken into consideration. (ex. Maternity leave, Study leave)

- 11.2 The period of service in any district under a Department/Ministry will be treated as the service in such Department/ Ministry.

- 11.3 The officers, who complete 03 years of service within year 2026 even if they have not completed a service period of 03 years at a popular service station as at 31.12.2025 on which the period of service is calculated, are subjected to compulsory transfer. Annual transfers are effective in respective of such officers from the date of completing 03 years in the said manner. (Eg: In case where the date of reporting for duty is 05.03.2023, the annual transfer will be effective from 05.03.2026)

- 11.4 If an officer who has not completed the prescribed period at a certain service station or a popular service station where they are currently serving makes a request for a transfer to another service station, such an officer shall be qualified to be granted a transfer subject to service requirements.

- 11.5 When considering the service period at a certain service station, the periods on leave without pay, leave with full pay to be spent out of Sri Lanka, periods of release from service for projects either on the requirement of Government or request of the officer or release from service on secondment to serve at other institutions will also be taken into account.

12. Generally, every possible step should be taken to transfer an officer, at his/her request, to a service station close to the area where the service station of the spouse is situated. Even though the officers beyond 58 years of age shall not be transferred outside the district without his request or based on any other specific grounds, they shall be subjected to transfers within the district.
  13. Transfer applications (in line with Annex I), representations made with regard to the transfer decisions (in line with Annex IV) and appeals made to the Public Service Commission (in line with Annex V) in connection to transfers that are submitted strictly in accordance with the specimen form prepared and introduced for the purpose will be considered.
- 14. Responsibility of the respective Heads of Departments and Secretaries of Ministries regarding transfers**
- 14.1 Perfecting accurately, in accordance with “Annex II”, the particulars of the officers who are compulsorily subject to annual transfers and the officers who have made requests for transfers and sending the same by the Secretary of this Ministry before the due date mentioned in Table “No.17” herein shall also be the responsibility of the respective Heads of departments/ Secretaries of ministries.
  - 14.2 It is the responsibility of the Secretaries of the respective ministries/ heads of departments to prepare a name list of officers who have served beyond the period mentioned in the list of popular departments correctly in accordance with the relevant form and to send it before the date communicated by the Secretary of this Ministry.
  - 14.3 The Heads of Department and Secretaries of Ministries shall strictly see to prepare and send a report of the officers, who have completed service periods of more than 06 years and 12 years at all Departments and Ministries as mentioned in sub sections 11.1 and 11.2 of section 11 district-wise.
  - 14.4 If there is an officer who is subjected to transfer on completion of the due period of service but has not applied for a transfer, and if the Head of the Department wants to retain him/her on service requirement, the request for

retaining such an officer should also be submitted when the recommendations are made with regard to the officers with a service period over 06 years at the time of submitting transfer applications.

- 14.5 Heads of Departments/ Institutions shall see to submit correct and full information on each officer. If it is found that information provided are false or incomplete the Heads of relevant departments/ institutions and the officers who have prepared such lists and officers who have verified and certified the accuracy of them shall be responsible.
- 14.6 The final decisions on annual transfers are published on the official website of this Ministry, and the final decisions related to appeals on annual transfers are published on the official website of the Public Service Commission, and accordingly, the transfers of officers who are subject to transfers should be implemented by the Secretary of the relevant Ministry.
- 14.7 All officers who have received a transfer order shall be bound to report to the new service station on the due date. Once an officer assumes duties, it should be informed to the relevant service station with a copy to the Secretary of this Ministry through “Annex VII”.
- 14.8 Refraining from releasing an officer from his service station, who has been transferred, is contrary to the transfer procedure. Officers of Sri Lanka Accountants’ Service serving in the posts at the institutions under the central government, who receive transfer orders for the posts in Provincial Public Service, shall compulsorily report for duty as per relevant transfer orders. Further, officers of Sri Lanka Accountants’ Service serving in the posts of Provincial Public Service shall make necessary arrangements to get released from the present service station enabling to get transferred as per transfer orders.
- 14.9 Action shall be taken to release the officers who are transferred outside the Ministry/ Department/Provincial Councils by the Annual Transfer Committee without retaining them until the arrival of successors so as to enable them to assume duties at new service station on due date (In line with Annex VIII).
- 14.10 In case where an officer, who has duly received an annual transfer order, is not reporting for duty at the new service station, the Head of the Department/

Institution to which the officer has been transferred shall take necessary action to issue the notice on vacation of post as per Section 257 V of the Procedural Rules of the Public Service Commission.

- 14.11 Particulars of the officers, who have been/ have not been released from the respective institution and have/ have not reported for duty as at the 01<sup>st</sup> of January 2026 or within a month from the effective date of the transfers, should be informed by the Heads of the Ministries/ Provincial Councils/ Departments, to the Secretary of this ministry in accordance with “Annex IX and X”.
15. The transfers of those, who have been recruited to the Sri Lanka Accountants’ service on special conditions, can be considered under this procedure of transfers only at the expire of the relevant period prescribed in the conditions of the letter of appointment. However, there is no obstacle to make transfers/attachments within relevant areas depending on service requirements or any other specific grounds.

**16. Transfers on special and urgent service requirements**

The Secretary of this Ministry shall have powers to make transfers without inquiring the consent of the officer and without any request from any officer depending on administrative purposes and exigency of service.

**17. Timetable to be followed in the implementation of annual transfer procedure of the officers in Sri Lanka Accountants’ Service**

Every effort will be made to make these transfers within the relevant time frames, as per the table below.

**Timetable related to the transfer procedure**

	<b>Task</b>	<b>Deadline</b>
01	Establishment of the annual transfer committee nominally.	Before 01 <sup>st</sup> of June 2025
02	Issuance of the notifications for annual transfers.	Before 15 <sup>th</sup> of July 2025
03	Submission of the duly perfected annual transfer applications to relevant authority.	Before 15 <sup>th</sup> of August 2025
04	Submission of applications to the transfer board by the relevant authority*	Before 25 <sup>th</sup> of August 2025
05	Handing over of the transfer proposals of the annual transfer committee in writing to relevant authority*.	Before 15 <sup>th</sup> of September 2025

06	Issuance of the notifications regarding the proposed annual transfers and appointment of the committee for reviewing annual transfer proposals nominally.	Before 30 <sup>th</sup> of September 2025
07	Closing date for receiving appeals by committees for reviewing annual transfer proposals	Before 15 <sup>th</sup> of October 2025
08	Submission of the recommendations, which are in relation to proposed annual transfers, in writing by the committee for reviewing annual transfer proposals to relevant authority*	Before 31 <sup>st</sup> of October 2025
09	Issuance of the final transfer order	Before 15 <sup>th</sup> of November 2025
10	Submission of appeals to the Public Service Commission	Before 30 <sup>th</sup> of November 2025
11	Giving effect to the annual transfers	From 01 <sup>st</sup> of January 2026 or from such date as ordered by the Public Service Commission
12	Referring the particulars of the officers who have been released, who have reported at the new service stations, to this Ministry	Before the 31 <sup>st</sup> of January 2026

*Note*

*\* Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government*

## 18. Other matters

### 18.1 Cases which are not covered by the Annual Transfer Procedure:

The requests for transfers made outside this transfer procedure shall be submitted to the Secretary of this Ministry along with the personal recommendations of the Secretary of the respective Line Ministry/ Chief Secretary of the respective Provincial Council. Accordingly, the Secretary shall take an appropriate decision considering such requests if he is satisfied regarding the grounds for the requests.

### 18.2 Transfers among Departments within a Ministry

The Secretary of the relevant Line Ministry reserves the powers for placements of all the officers except the officers in Grade I in the Ministry and among the Departments under the Ministry. However, Secretary of this Ministry shall be informed at such occasions.

### **18.3 Transfers within one and the same Department**

The Head of the Department shall submit transfer proposals to the Secretary of the respective Line Ministry. Accordingly, when a transfer is made as per that request, the Secretary of the respective Ministry shall inform the Secretary of this Ministry of the same.

### **18.4 Transfers made with new recruitments**

When officers are placed under new recruitments, non- annual transfers may be given to the officers already in service.

### **18.5 Transfers of officers serving at service stations to which less number of transfer requests are made**

The officers, who serve at service stations at remote areas, and service stations to which less number of transfer requests are made, may serve more than 06 years at the same place on their option.

On the order of the Public Service Commission,

Sgd/ S. Alokabandara  
Secretary  
Ministry of Public Administration,  
Provincial Councils and Local  
Government

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