

**Record Note of Discussions on the Agenda Meeting
held on 27.08.2015 at 04.00 PM by the Deputy Comptroller Auditor General with
the office bearers of the All India Federation of Divisional Accounts Officers and Divisional
Accountants Association.**

1. An agenda meeting was held by the Deputy Comptroller and Auditor General with the office bearers of All India Federation of Divisional Accounts Officers and Divisional Accountants Association on 27.8.2015 at 04.00 PM. List of the participants is at Annexure A.
2. At the outset, the Deputy Comptroller and Auditor General welcomed the representatives of the Federation and hoped that the ensuing deliberations would be fruitful and constructive.
3. Discussions commenced thereafter on the agenda items.

ANNEXURE-A

**LIST OF PARTICIPANTS WHO ATTENDED THE MEETING HELD BY THE DEPUTY
COMPTROLLER AND AUDITOR GENERAL WITH THE OFFICE BEARERS OF THE ALL INDIA
FEDERATION OF DIVISIONAL ACCOUNTS OFFICERS AND DIVISIONAL ACCOUNTANTS
ASSOCIATION ON 27.08.2015 AT 04.00 PM.**

Representatives from Official Side

Ms Ajanta Dayalan	Deputy Comptroller and Auditor General
Shri Khalid Bin Jamal	Pr Director (Staff)
Shri Ranjit Singh	Asstt. Comptroller & Auditor General (N)
Shri Subhan Ullah	Sr. Admin. Officer (JCM)

Representatives of the Federation

Shri S. N. Dass	President
Shri Pavi Kant Mittal	Secretary General
Shri Vikas Sharma	Joint Secretary General
Shri Anand Kumar Garg	Joint Secretary General

Federation's Demand No. 1.: Recommendation to 7th CPC by the CAG of India for DA Cadre

We request you to take appropriate steps as enumerated here-in-after.

1. To delink the cadre from mainstream of IA&AD in respect of pay scales also.
2. To link this cadre with the cadre in Organized Accounts Sector, who have to work independently and to supervise the works of Assistant, monitor function of different Sections etc. like Divisional Accountant.
3. Categorically, this cadre may be linked with the cadre functioning in the same position of Divisional Accountant in the CPWD or Engineering and Development Departments of the Govt. of India.
4. The Divisional Accountant cadre has no scope of promotion outside the cadre, hence, same promotional tiers within the cadre with appropriate pay scales may be accorded.

In view of above it is requested that recommendations to 7th CPC in respect of DA cadre may kindly be reconsidered and following recommendations may kindly be made to the 7th CPC.

Category of post	Distribution of posts in the cadre	Existing pay scales	Deemed scales before revision with which to be treated at par	Justification
Divisional Accountant redesignate as DAO Grade-III	20% (Existing 35%)	PB-2 with Grade Pay of ₹4200/-	PB-2 with Grade Pay of ₹4800/-	As detailed in Note-01 below
Divisional Accounts officer Grade-II	25% (Existing 25%)	PB-2 With Grade Pay of ₹4600/-	PB-3 with Grade pay of ₹5400/-	As detailed in NOt-02 below
Divisional Accounts officer Grade-I (Gr. B Gazetted)	25% (Existing 25%)	PB-2 with Grade pay of ₹4800/-	PB-3 With Grade pay of ₹6600/-	As detailed in Note-03 below
Sr. Divisional Accounts officer	30% (Existing 15%)	PB-3 with Grade Pay of ₹5400/-	PB-3 with Grade pay of ₹7600/-	As detailed in Note-04 below

Note No. Justification for higher deemed Pay scales/

Note-01 Higher Grade pay is recommended at par with JAO/AAO working on the post of Divisional Accountant in CPWD.

Note-02 Divisional Accounts Officer-II is the promotional post of Divisional Accountant cadres and therefore need to be placed in the next higher grade pay ₹5400/-

Note-03 Divisional Accounts Officers-I is the next higher promotional post and therefore needs to be placed in the next higher pay scale i.e. PB-3 with grade pay of ₹6600/-

Note-04 Sr. Divisional Accounts Officer is the next higher promotional post and therefore needs to be placed in the next higher pay scale i.e. PB-3 with grade pay of ₹7600/-.

(ii). To recommend for providing scope as available to the posts similar to that of Sr. Divisional Accounts Officer for induction in the IA&AS.

The official response to the demand:

During discussion it was agreed that at this belated stage it would not be appropriate to send a revised proposal for DAs cadre to the 7th CPC as the report of 7th CPC itself is expected soon. Accordingly, the point was treated as closed.

Federation's Demand No. 2.: Implementation of 80:20 ratio in DA Cadre.

The Cadre of Divisional Accountants belong to the organized accounts services of Indian Audit & Accounts Department. But promotional career progression ratio of 80:20 has not been extended to the D.A. Cadre (from lower to higher Grades), while it is available to other cadres of IA & AD w.e.f. 01.01.1986.

Hence it is requested that DA Cadre may please be restructure and the 80:20 ratio may please be implemented as like in other cadre of IA & A.D.:-

Divisional Accountant	20%
DAO-II	25%
DAO-I	25%
Sr. DAO	30%

It is also submitted that there is no hierarchy in the cadre as such as all the cadre member are discharging the same duty without having any promotional aspect beyond the same cadre at present. So, implementation of the ratio as demanded will not vitiate the organizational structure. Therefore A.I.F. again requests to consider this demand for implementation of cadre restructure a applicable to all other cadres in IA&AD.

The official response to the demand:

It was explained to the Federation that in Accountant/Auditor cadres 80% of the sanctioned posts were placed in a non-functional higher scale of Sr. Accountant/Sr. Auditor due to absence of any further career progression of Accountants/Auditors without passing the SAS Examination. The officials in the DA Cadres are better placed as they get three assured promotions during their careers. Therefore, the case of DA Cadre is not comparable to that of Accountants/Auditors.

Further, the Federation has not specified at which particular level the ratio of 80:20 is required.

Therefore, the proposal of the Federation was not agreed to. Accordingly, the agenda item was closed.

Federation's Demand No. 3.: Assignment of quota in IA & AS.

Sr. DAO's have been given pay scale in PB-III Grade Pay of ₹5400 by the 6th Pay Commission. Sr. Audit/Accounts officers were placed in PB-II with grade of ₹5400/-. Later on PB-III was awarded to Sr. Audit/Accounts officers on the ground, as Sr. DAO's were placed in PB-III. There is provision of induction of 33.33% of Sr. A.O. in IA & AS cadre. Since, the Sr. DAO are equally placed as the Sr. AO in the IA & AD, the provision of promotion of Sr. DAO to IA & AS post as like the Sr. AO may also be extended by de-linking it with SAS examination and separate quota/percentage may be fixed in the IA&AS posts for Sr. DAOs please.

The official response to the demand:

DAI suggested that it was always possible for the interested officials to take the SAS examination thereby joining the main stream cadres and subsequently getting inducted into the IA&AS. The demand was not agreed to.

Federation's Demand No. 4.: Implementation of Works Accounts/Audit Services Examination instead of DA Grade examination.

An exhaustive training for the period of one year to 2 years is being imparted to the newly recruited Divisional Accountants as probationer after which they are required to clear the Divisional Accountant Grade Examinations which is mandatory for them to get regular posting on the post of Divisional Accountant.

In addition we have wide experience in various works of Works organization like Accounts, Budgeting, Establishment, Legal, Contract management etc. The persons recruited for the post of DA can also be trained in various works of AG's Office such as compilation in book section, fund & Treasury functions.

So, it is proposed and requested to introduce an examination in the name and style of "Works Accounts/Audit Service" Examination with different papers on the various subjects replacing the Divisional Accountants grade examination.

The examination should also be on PAN INDIA basis as recruitment to the cadre is also being made by the Staff Selection Commissions across the country. The introduction of such an examination can be considered at par with the SAS examination by renaming the examination as "Works Accounts / Audit Service Examination" instead of Divisional Accountant Grade Examination.

The official response to the demand:

The benefits that are expected to accrue to the officials in DA cadre by renaming the exam were not adequately brought out by the Federation.

It was explained that duties and responsibilities of the Divisional Accountants are clearly laid out in the CPWA code and the MSO of C&AG. The recruitment is through the SSC for the specific post of DA with clear job description. So there is no ground or reason to alter their duties/job descriptions. The demand was not agreed to and agenda item was closed.

Federation's Demand No. 5.: Re-classification of post of Divisional Accountant as Supervisory.

There is little doubt that the job discharged by the Divisional Accountant is supervisory and advisory in nature. The duties and functions of the Divisional Accountant as delineated in Para 4.2.2 to 4.2.7 of CPWA code categorically places him as a supervisory officer in the Divisional establishment. The responsibility of the Divisional Accountant being the In-charge of the Accounts Branch with respect to this function as a compiler of divisional accounts and its rendition to Accountant General; as well as his functions as an internal checker has been duly elaborated in chapter 22 of CPWA Code. Note below para 22.2.1 of CPWA code states "It is not necessary that that the Divisional Accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that cent-per-cent check is exercised efficiently under his "Supervision" As regards scrutiny of tender documents is concerned para 4.2.4 of CPWA code specifies that the Divisional Accountant is responsible for satisfactory and efficient arrangement for checking of computed tenders. It states that Divisional Accountant should conduct personally a test check of the computed and checked tenders sufficiently to satisfy himself reasonably that the checking work has been properly done.

As described in para 4.2.3 of CPWA code the Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division which come within his sphere of duties. Sub para (b) of para 4.2.2 of CPWA code enjoins upon him the duty to advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred.

All such duties and responsibilities of the Divisional Accountant as fully elaborated in various chapters of CPWA code indicate that the nature of job discharged by him is Supervisory. But unfortunately either inadvertently or deliberately the post of Divisional Accountant has been classified as non-supervisory "Ministerial". This is a clear contradiction vis-à-vis the codal provisions relating to nature of job of Divisional Accountant.

Classification of the post of Divisional Accountant should commensurate with the nature of job discharged by him and as such the post may be reclassified as "**Supervisory**". It is also requested to charge the designation of Divisional Accountants from DA to DAO Grade-III.

The official response to the demand:

In the proposed Recruitment Rules of DAO-II, DAO-I & Sr. DAO forwarded to the Ministry of Finance/Department of Personnel & Training for notification these posts are proposed to be classified as Non-Ministerial. There is no segregation of posts as supervisory/non supervisory. Accordingly, the agenda item was closed.

Federation's Demand No. 6.: Extension of Continuous Professional Development scheme for DAO/DA Cadre.

Now a day's state Governments are interested in application of latest technologies for office management and transparency in transaction for procuring Goods as well as for works. Main emphasis is being given on e-governance, e-tendering, e-procurement, e-accounting and different type of Audit-such as performance audit, internal audit, accrual audit, concurrent audit etc. Different management techniques are also being applied in day to day transactions through e-payment/e-challan system/crediting pay and allowances directly in Banks. Now whole syllabus of CPD will be useful for DAO/DA cadre for professional efficiency as well as supervision of day to day works of Division. Being staff of IA& AD we request that CPD Scheme also may be extended to DAO/DA cadre after 5 years of passing of Divisional Accountant Grade Exam with some required modifications keeping their work in view. We also expect that scheme will be allowed for the whole cadre, because duties of whole cadre for all the posts are same. There will be no extra financial burden on Central Government because pay & allowances are being borne by the State Governments. Such exams are essential to act as motivation in improving efficiency of the incumbents.

The official response to the demand:

DAI stated that this demand would be considered sympathetically.

Federation's Demand No. 7.: Dual Signature on financial documents and Cheques/RTGS forms.

It is apprised that C&AG of India has instructed to the State Accountants General to take up the matter relating to the dual signatures of the Divisional Accountants/ Divisional Accounts Officers along with Divisional Officer on the cheques issued in the P.W. organizations with their respective State Govt. This arrangement should be made to bring in greater accountability, financial management in relation to Budgetary management.

It is a fact that a number of states have adopted to the cash flow management system as formulated by the Government of India, Department of Finance. But the DAO, DA plays a vital role in financial/budgetary control in the divisional set has not been assigned with proper role for the purpose. The system of dual signature on the Cheque/ RTGS is now implemented only in 5 States i.e. Tamilnadu, Bihar, Maharashtra, Gujarat, Chhattisgarh.

So, it is requested that the State Government across the country where the cadre is with C&AG to implement the provision of dual signature on cheques.

This will certainly bring in transparency and save the misappropriation of public exchequer to a great extent.

The official response to the demand:

The Federation was requested to re-submit the demand in view of the implementation of IFMS by various State Governments. The AIF of DAOs/DAAAs was also requested to confirm whether all the members of DAs Association in 18 states want dual signature facility.

Federation's Demand No. 8.: Non-Drawal of the pay & allowance/ NPS of DA Cadre by the State Authorities.

It is submitted that various State Associations have approached A.I.F. with regards to Non-Drawal of the Pay & allowance/ NPS bills by the State Authorities as admissible to the DA Cadre being the Central Government Employees, because the State Authorities treat the DA/DAO as State Government Employee and press the D.D.O. i.e. Executive Engineer to draw the pay & allowances /NPS of DA/DAO as per state Government Rules. Due to the above reasons, various allowances i.e. Children Education Allowances, Transportation allowances & LTC etc. and employer contribution towards New Pension Scheme are not being drawn by the State. Even in some States, pay of DA/DAO who were appointed after 01.01.2004 is also not being drawn by State authorities as PRAN No. have been allotted to them by the P & A.O. office of the Accountants Generals. While State Authorities want them to get the PRAN No. allotted on the State Government section as per State Government Rules.

It is, therefore, requested that a specific policy on pay & allowances of DAO/DA may kindly be framed & necessary directions may also be issued to the Cadre controlling Pr. AsG/ AsG so that DA/DAO Cadre may not face the financial hardship.

The official response to the demand:

It was requested that a comprehensive note (including NPS, PPO's and non-drawl of pay and Allowances cases) be submitted by the AIF of DAOs/DAAs for further examination.

Federation's Demand No. 9.: P.P.Os of Pensioners from DAs cadre should be issued from Directorate of Pension.

In some States like Haryana, Punjab, Himachal Pradesh, Madhya Pradesh etc. P.P.O. of retired employees of DA cadre are issued by the Accountant General of concerned State in the manner like that of a State Government Employee after retirement and not like that of the Central Government Employee. Non-issuance of P.P.Os by the Directorate of Pension creates the problem to retired Sr. DAOs/DAOs/DAs to avail the facility on Central Government pattern because the Pension Paying Officers/Banks etc consider them as State Government Employees.

It is, therefore, requested to issue a guideline to all the State Accountants General to treat the cases of DAOs /DAs at par with other retiring employees of IA & AD.

It is also requested that suitable instructions may also be issued to all the cadre controlling Pr.As.G./As.G. for retaining and safe keeping the service records of the retiring DAOs /DAs in their offices in-stead of sending them back to field offices of the Executive Engineers from where DAOs /DAs have retired. Most of the PW Divisions are temporary and frequently either their head quarters are shifted or divisions are closed/merged with other division and retiree does not know the where about of this service book/records after such change.

The official response to the demand:

DAI stated that comprehensive note inter-alia confirming that all members of DA association in 18 States support the proposal, should be submitted by the AIF of DAOs/DAAs for further examination.

Federation's Demand No. 10.: Mutual transfer in Group "B&C" cadres in the IA & AD regarding DA Cadre.

As per Circular No. 1373-Staff (App-II)/64-2014 Voll dated 12.09.2014 the mutual transfer policy will be applicable only on the Divisional Accountants (Ordinary Grade) during their probation period while mutual transfer policy as issued vide Circular as 2013 No. 885 staff (App-I)/64-2012 Vol-I/dated 06.06.2013 is applicable on Auditors/Accountants, Sr. Auditors/Sr. Accountants and Assistant Audit Officers/Assistant Accounts Officer. As such this policy is not applicable on Divisional Accountants (After confirmation), DAO Gr. –II & DAO Gr.-I and these posts have not been included in this policy.

It is therefore requested that mutual transfer policy may kindly also be implemented on the post of DA (Confirmed), DAO-II & DAO-I. On the basis of Mutual Transfer policy implemented on the post of Sr. Accountant/Sr. Auditor & AAO as all are equal before law and the law will become equally applicable to all.

The official response to the demand:

DAI accepted the demand of the Federation "in principle" subject to certain conditions. It was informed that the detailed guidelines on the subject will be issued.

Federation's Demand No. 11.: a. Posting & Transfer policy.

b. Posting & Transfer of DAO/DA cadre in Rajasthan

- a- The clause of 12 years in the transfer policy is creating problems to many of the DAO/DA particularly in states which have some areas which can be termed as Difficult Zones (with regard to scarcity of educational, medical, transportation facilities) or Hilly areas. The topography of some of the states is such that some areas are just like other state or Zone with a very scarce connectivity. Some of the areas in hill-states are cut-off from the rest of the world for a long time. It is also added that classification of division on the basis of expenditure and non-availability of a division of status at the opted station is another constraint which creates hindrance in getting the desired station of posting again and again and therefore there seems no need to place an extra clause to prevent one getting the desired station again and again.

It is further added that 12 years condition/restriction in transfer policy is being interpreted differently by the different AsG as no one can return before 12 years at same station or in a same division and upon implementation of this restriction of 12 years at the field the adversity of this point was assessed by various units, as such AIF have to resubmit this demand. Moreover the clause of 12 years restriction is not imposed for transfer & posting of any other post/cadre.

It is, therefore, requested that the clause of 12 years may kindly be dropped altogether from the policy.

- b- Presently as per court orders administrative control of PAG office is only in 102 divisions but in rest division posting is done by State authorities.

But these 102 divisions are yet not decided regarding transfer posting of our regular cadre members.

Hence, it is requested that AG (A&E), Rajasthan may kindly be directed to initiate dialogue with state authorities to decided these 102 divisions as per category of incumbents and places so that in transfers interest of regular cadre members may not suffer.

The official response to the demand:

- a. *AIF of DAOs/DAAs could not adequately justify their demand. It was also brought out that this condition has been incorporated on their specific request earlier. Therefore the demand was not agreed to and agenda item closed.*
- b. *The case being subjudice, we may await decision of the Court.*

Federation's Demand No. 12.: Re-fixation of Pay of the members of DAO/DA cadre on their promotion during the period from 02/06/2006 to 29/08/2008 in the state of West Bengal.

Clarification issued by the Head Quarter vide circular no 22-staff (Estt-I)2011/ No 480-Estt-I/133-2011 dated 13.06.2011 relating to pay fixation, where S.O./A.A.O. opted for pay fixation in CCS(RP) Rule 2008 from the date later than 01/01/2006. The employee who are promoted to S.O./A.A.O. during the period from 01/01/2006 to 29/08/2008 and getting benefits by revising their option earlier exercised for pay fixation after they have been allowed to revise their option. Affected S.O. /A.A.O. have already got this benefit in IA & AD. Similar benefit has also been granted to DAO-II/PS vide Circular No. 26-Staff Wing/2013 No. 947/Staff Entt-I/124-2013 dated 06.09.2013.

Evidently the spirit of both the circular is to allow minimum level of pay of the promotional post in respect of pre-revised pay structure and to avoid deprivation if fixed at lower stage than that.

In the state of West Bengal divisional accountants are promoted from the post of Sr. Accounts Clerk (entire feeder cadre of DA bearing state pay scales). In a number of such cases the officials promoted as divisional accountant from the post of Sr. Accounts Clerk during the period from 01.01.2006 to 29.08.2008 did not attain the minimum of upgraded pay of ₹6500/- in the scale of 6500-10500/-.

In the light of above explanation, it is therefore requested to kindly arrange for issuance of necessary instructions in order to eradicate the said deprivation and allow fixation of pay of Divisional Accountants who were promoted between 01.01.2006 & 29.08.2008 at ₹16290 (12090+4200) i.e. corresponding to pre revised minimum for the post of DA at ₹6500/-

Such fixation from state service to central service has also been clarified by DoPT vide NO. 14021/5/2008-AIS.II dated 16.12.2008 for officers promoted to IAS from State Civil Service.

It is, therefore, requested that benefit of the above said clarification may kindly be extended to Divisional Accountant who promoted from the post of Accounts clerks in West Bengal.

The official response to the demand:

DAI stated that necessary clarifications have already been issued to field offices. Accordingly, the agenda item is closed.

Federation's Demand No. 13: Sanction the post of DA cadre in newly open public works division.

Some State Governments are creating Works Divisions without creation of post of DAO/DA in those divisions. It is against the codal provision. The post of DAO/DA should be created along-with the creation of a Works Division to cater the needs of accounting and financial control. Whenever an order of creation of a Works Division is received in PAG/AG office, it must be ensured that post of DAO/DA has been sanctioned in that Division. The sanction of post of DAO/DA can also be checked by PAG/AG when issuing Payment Authority to Treasury Office in the name of Divisional Officer. This process will also ensure enforcement of financial responsibility and proper accounting system in that Division from the day one.

The official response to the demand:

It was informed that sanctioning the post of DA was the prerogative of the State Government. However, the detailed position with reference to the codal provisions will be re-checked with Accounts Wing and if appropriate Accountants General will be requested to observe the Codal provisions while issuing DDO Authorities in respect of the newly created divisions.

Federation's Demand No. 14.: a. Filling up the vacancies of the DA/DAO cadre in different states.

b. DA cadre in U.T. Chandigarh

a- Many states like Rajasthan, M.P., Odisha, Tamilnadu, Uttrakhand, Himachal Pradesh, Punjab and Maharashtra are facing acute shortage of Divisional Accountants. Taking excuse of this, state authorities are posting their own men against vacant posts. These persons have not sufficient expertise and professional efficiency and after one tenure of posting of such a person a huge arrear is created, which is required to be cleared by a DAO. There is only one post sanctioned in each division, hence no cut of posts is applicable in this cadre. It is requested to direct State Accountants General to intimate entire vacancies including the vacancies in the DAO Grade-II to SSC to enable early filling up of posts.

It is also submitted that special recruitment of DA cadre for one time measure may kindly be made so that huge number of vacant posts can be filled up.

b- It is also submitted that DA cadre of Union Territory Chandigarh is also under the control of Pr. AG (A&E), Punjab & U.T. Chandigarh as separate cadre. It is therefore requested that vacancies of DA cadre of U.T. Chandigarh may also be taken up as separate State.

The official response to the demand:

a. 854 dossiers have been forwarded to 16 Accounts & Entitlements offices for direct requirement in Divisional Accountants grade. Accordingly agenda item is closed.

b. U.T. Chandigarh is having a separate cadre and it is under the administrative control of O/o Principal Accountant General (A&E), Punjab, Chandigarh. 6 Dossiers for appointment to Divisional Accountant cadre have been forwarded to O/o Principal Accountant General (A&E), Chandigarh against the vacancies of DAs in U.T. Chandigarh. Accordingly agenda item is closed.

Federation's Demand No. 15.: Cadre Review.

The cadre review of different cadres of the Indian Audit & Accounts Department has been done. But CAG of India has not included the cadre of Divisional Accountant in formulation of Human Resource Policy and Cadre Review issued vide D.O. letter No. 655-Staff (App-I)/33-2009 dated 19.05.2014.

It is therefore requested that cadre review of the Divisional Accountant cadre may kindly be done and this cadre be also included in the Human Resource Policy of the Department.

The official response to the demand:

It was informed that no cadre review has been done in the department in recent past. In case any cadre review is taken up in IA&AD, exercise of evaluation of Divisional Accountants cadre will be taken up simultaneously. Accordingly the agenda item is closed.

Federation's Demand No. 16.: Granting the Group 'A' Status to Sr. DAO.

Hon'ble Central Administrative Tribunal (Principal Bench) New Delhi has decided the O.A. No. 2966 of 2012 of 2012 on dated 13.11.2013. As per decision, the order for conferring Gr. 'A' status to Sr. DAO w.e.f 01.01.2006 was required to be issued within 6 months from the date receipt of the certified copy of the decision. But appropriate order conferring Gr. 'A' Status to Sr. DAO has not been issued to implement the decision of Hon'ble C.A.T. New Delhi.

It is therefore requested that appropriate order may kindly be issued, please.

The official response to the demand:

DAI stated that the point is related to serial No. 1 and 3 of the agenda. . Accordingly, agenda item is closed.