

**Record Note of Discussions on the Agenda Meeting
held on 13.01.2014 at 03.30 PM by the Deputy Comptroller and Auditor General with
the office bearers of the All India Federation of Divisional Accounts Officers and
Divisional Accountants Associations**

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 Associations on 13.01.2014 at 03.30 PM in Room No. 510. List of the participants, who attended the meeting, 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 THE 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 13.01.2014 AT 03.30 PM**

Shri Shankar Narayan	Deputy Comptroller and Auditor General
Ms. Annie G Mathew	Director General (Staff)
Shri Ranjit Singh	Asstt. Comptroller & Auditor General (N)
Shri M. L. Tamrakar	Sr. Administrative Officer (JCM)
Shri S. N. Dass	President (of the Federation)
Shri P. K. Awasthi	Sr. Vice President (of the Federation)
Shri Pavi Kant Mittal	Secretary General (of the Federation)
Shri Vikash Sharma	Joint Secretary General (of the Federation)

Federation's Demand No. 1.: 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.

The official response to the demand:

The Federation raised the issue of stagnation and delayed promotions in support of this demand. However, no concrete cases/ details were furnished by the Federation. Accordingly, the Federation was asked to furnish the relevant data for further examination.

Federation's Demand No. 2.: Cadre Review.

The cadre review of different cadres of the Indian Audit & Accounts Deptt. was in progress. During our last meeting with the DAI, we were assured that the AIF will be informed of the cadre review, but report on the cadre review of D.A. cadre has not been provided to the A.I.F. It is requested that a copy of draft report of cadre review of DA Cadre may kindly be provided to the federation, before its finalization; so that A.I.F. can also submit its view on the matter.

The official response to the demand:

It was informed that as of now there is no proposal of review of the DAs cadre. However, all efforts are being made to fill up vacancies in the cadre through direct recruitment by the SSC.

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 and a percentage may be assigned by the ratio of Sr. AO post vis-à-vis Sr. DAO post under IA & AD.

The official response to the demand:

DAI suggested that the officials interested in coming to the main cadres and subsequently the IA&AS may take up the SAS examination.

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:

It was suggested to submit detailed paper containing data in this respect for further examination this matter.

Federation's Demand No. 5.: Up-gradation of pay scale of DAO Grade-II.

The post of Divisional Accounts Officer Grade-II was at par with the post of Section Officer and the pre-revised pay scale of DAO Grade-II was identical with that of Section Officer and Section officers or Section Officers Grade examination passed staff of the Indian Audit & Accounts Department or similarly qualified staff from any accounting organization under Central Government is also eligible to be appointed on the post of DAO Grade-II on deputation as per Service Rules of DAO Grade-II notified vide GSR No 482- dated 01.11.2002. While recommending the pay scales of the Cadre of DA, the 6th pay commission has stated inter alia that there has been a parity between the mainstream employees of IA & AD with the post of DA Cadre and this parity will need to be maintained. But this parity was not maintained as Grade Pay ₹4800/- was granted to the post of Section Officer (since merged with AAO) whereas Grade Pay ₹4600/- is given to post of DAO Grade-II.

It is, therefore, requested that parity of the post of DAO Grade-II may kindly be maintained with the post of Section Officer (since merged with AAO) and Grade Pay of ₹4800/- may kindly be granted to the post of DAO Grade-II.

The official response to the demand:

It was stated that this is as per the specific recommendation of the 6th CPC.

Federation's Demand No. 6.: Grant of Grade Pay of ₹4600/- to feeder cadre Divisional Accountant.

Headquarter intimated that specific recommendation of the Sixth CPC for the feeder Grade Divisional Accountant was referred to the Ministry of Finance. But the same has not been accepted by the Ministry. But a review of that decision reveals that due to misfortune of the Federation the matter of the specific recommendations of the Sixth CPC vide Para ii Section I Part B and Part C could not find place in the Ministry's U.O. dated 31.3.2011 and as such this Demand has been put forward which is explained here as under:-

- (i) DA (5500-9000) was feeder Grade to the DAO II (6500-10500) as per orders of the CAG and the Government.
- (ii) Para ii Section I Part B of the First Schedule - Rule 4 of the CCS (RP) Rules 2008 (page 44 of the Notification) notifies that on account of merger of pre-revised pay scales of ₹5000-8000, ₹5500-9000 and ₹6500-10500, some posts which presently constituted feeder and promotion Grades would come to lie in an identical Grade.
- (iii) Therefore the Para ii Section I Part B and Part C and the examples of the revised pay scales included in Section II Part B and Part C notifies that all the feeder Grades have been granted higher Grade Pay of ₹4600 in place of normal Grade Pay of ₹4200 and also all such promotion Grades (in which feeder Grade could be merged) have been granted the same Grade Pay of ₹4600.
- (iv) Sixth Pay commission recommended merger of the three scales of pay ₹5000-8000, 5500-9000 and 6500-10500 and replaced them by the revised pay structure of Grade Pay of ₹4200 in the Pay Band PB-2 vide Para 2.2.21(v) of its report. Commission recommended that on account of merger of the three scales, some posts which constituted feeder and promotion Grades would come to lie in an identical Grade. Commission gave specific recommendations in its Report granting higher Grade Pay of ₹4600 to some categories of these posts.
- (v) Hence A.I.F. requests once again to your good-self to kindly re-examination of the specific recommendations of the Sixth CPC and to grant and implement the Grade Pay of 4600 in PB-2 for the feeder Grade - Divisional Accountant (pre revised scale 5500-9000).

The official response to the demand:

It was stated that this issue was raised with the Ministry of Finance which has not accepted the contention of the Federation. The same was conveyed to the Federation.

Federation's Demand No. 7.: 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.

All 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”.

The official response to the demand:

DAI stated that the demand for classification of DA as Non-ministerial would be examined.

Federation's Demand No. 8.: 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:

The Federation was informed that the scheme of CPD has been framed and applicable only to the SAS examination qualified officers in the Department. However, when the Federation raised issue for training to DAs keeping in view the computerized environment, DAI assured that this would be examined.

Federation's Demand No. 9.: 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. The system of dual signature on the Cheque/ RTGS is now implemented only in 5 States i.e. Tamilnadu, Bihar, Maharastra, Gujrat, Chhatisgarh.

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

The official response to the demand:

As it is a procedure of States Government the DAI stated that the demand would be referred to Accounts Wing of the office for examination.

Federation's Demand No. 10.: 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 General. 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:

Federation quoted instances of Himachal Pradesh, Haryana and Maharashtra during discussion. The Federation was asked to provide the details of specific allowances and States which are not allowing these allowances as per Government of India Rules.

Federation's Demand No. 11.: 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.

The official response to the demand:

Federation was advised to furnish a detailed note indicating state-wise problems on disbursement of pension for further examination.

Federation's Demand No. 12.: Mutual transfer in Group "B&C" cadres in the IA & AD regarding DA Cadre.

Mutual transfer policy for Group "B & C" cadres of IA & AD has been issued by Office of the CAG of India vide circular No 16-staff wing/2013 No. 885 staff (App-I)/64-2012 Vol-IV/dated 06.06.2013. But mutual transfer cases of DA Cadre are not being entertained by office of the State Accountants General under this policy. It is therefore requested that benefit of this mutual transfer policy may kindly be extended to the DA Cadre.

The official response to the demand:

When the Federation stated that mutual transfer scheme for DAs' cadre was in existance till 1993-94, the DAI assured that this would be examined.

Federation's Demand No. 13.: Allotment of a unique ID number to each employee of IA & AD.

As per Head Quarter circular No. 315 NGE (App)/11-2004 dt 11.05.2005 and No. 524-NGE(App)/11-2004 dt 31.08.2005 unique I.D numbers are being allotted to each employee of IA & AD but unique ID numbers and identity cards are not being allotted/issued to the DA Cadre by the concerned PAsG/ AsG (A&E).

It is, therefore, requested that this facility may kindly be extended to the DA cadre also.

The official response to the demand:

It was stated that this would be examined.

Federation's Demand No. 14.: Posting & Transfer policy.

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.

The official response to the demand:

It was stated that the transfer policy was amended keeping in view of the demand of the Federation. However, any specific case of misinterpretation, if informed by the Federation, would be examined.

Federation's Demand No. 15.: Posting & Transfer of DAO/DA cadre in Rajasthan.

A detail note on this subject has already been submitted by the A.I.F. vide No. 204/GS/State/P&T dt 29.07.2013.

The official response to the demand:

It was assured that issue of posting of DAs of State cadre by State Government in place of DAs of AG's cadre would be taken up with the Accountant General concerned.

Federation's Demand No. 16.: 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.

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. But this facility has not been granted to us. If the same clarification is issued by the C.A.G. of India for DA/DAO cadre

then some person from our cadre may get this benefit, as the CSS(RP) Rules-2008 and addendum or clarifications to it are equally applicable to all the Central Government Employees.

It is, therefore, requested that benefit of the above said clarification may kindly be extended to the DA/DAO cadre.

The official response to the demand:

This demand was considered and necessary clarification issued to field offices.

Federation's Demand No. 17.: Direct recruitment in Divisional Accountant's cadre in West Bengal.

The amendment in the Recruitment Rules in respect of recruitment of Divisional Accountant in West Bengal has been approved by the CAG of India vide letter No. 459-Staff(App)/267-2010 dated 09.05.2012 and the direct recruitment in Divisional Accountant cadre in West Bengal is going to be introduced. Accordingly the vacancy of the DA cadre is to be intimated to the SSC by the Pr. Accountant General (A&E) West Bengal. But this process is held up due to non deciding the roster of reservation.

It is, therefore, requested that necessary clarification on the reservation roster may kindly be issued to the Pr. A.G. (A&E) West Bengal.

The official response to the demand:

It was stated that this issue has been resolved by the AG in consultation with Headquarters. Federation was informed that vacancies in DAs cadre would be filled up in phased manner. Accordingly, 872 vacancies have been notified and requisitioned from the SSC.

Federation's Demand No. 18.: Filling up the vacancies of the DA/DAO cadre in different states.

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. Whenever a division is created in any state a post of DAO must be created simultaneously to accommodate the need of accounting and finance control. So, direction may be issued to all state PAG/ AG to force the State Govt to create post of DAO, whenever sanction of new division is received in his office.

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.

The official response to the demand:

Already under demand no. 17.

Federation's Demand No. 19.: 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.

It is, therefore, requested that directions may kindly be issued to all PAG/AG to ensure creation of post of DAO/DA in newly opened Works Divisions.

The official response to the demand:

The Federation was advised to submit specific paper in this matter that would be examined.

Meeting ended with vote of thanks on fruitful discussion.