

**Record Note of Discussions on the Agenda Meeting  
held on 10.03.2017 at 12.00 noon by the Deputy Comptroller and 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 10.03.2017 at 12.00 noon in Room No. 510. List of the participants is at Annexure A.
2. At the outset, the Deputy Comptroller and Auditor General welcomed the representatives of the All India Federation of Divisional Accounts Officers and Divisional Accountants Association 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 10.03.2017 AT 12.00 NOON**

Dr. P. Mukherjee	Deputy Comptroller and Auditor General
Ms. Sudarshana Talapatra	Director General (Govt. Accounts)
Shri Khalid Bin Jamal	Principal Director (Staff)
Shri Ranjit Singh	Asstt. Comptroller & Auditor General (N)
Shri Prem Kumar Jharuhar	Sr. Administrative Officer (JCM)
Shri S. N. Das	President (of the Federation)
Shri Vikas Sharma	Vice President (of the Federation)
Shri Pavi Kant Mittal	Secretary General (of the Federation)
Shri A.K. Shrivastava	Additional Secretary General (of the Federation)

**Demand No. 1.: Recruitment Rules for the Post of DA and DAO Gr.-II.**

**Explanation**

Detailed letters in this matter have been submitted by All India Federation vide No. 1/AIF/SG/2017 dated 13.01.2017, 44A/AIF/SG/GEN/2016 dated 16.11.2016 and 45/AIF/SG/GEN/2016 dated 16.11.2016. The issued are as stated below:

- I. **RRs to the post of Divisional Accountant:** In the proposed RRs, the post of Divisional Accountant has been classified as "General Central service Group 'B' Non-Gazetted, Ministerial" while the post of the Divisional Accountant is a supervisory post and duties & 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.

Classification of the post of Divisional Accountant should commensurate with the nature of job discharged by him and as such the post may be classified as "General Central Services Group B Non-Gazette-**non ministerial**".

***The official response to the demand:***

The Classification of post as per the extant Recruitment Rules dated September 24, 1988 is Ministerial. Accordingly the same was included in the proposed revised Recruitment Rules.

Further, the revised Recruitment Rules have since been approved by the UPSC and are now at the stage of legal vetting. Consequently, it will not be appropriate to change the classification at this stage.

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

- II. ***The Federation in its comments have requested that the eligibility to fill up the post of Divisional Accountant on deputation basis should be SAS passed Sr. Accountant /Accountant so as to commensurate with the nature of duties of the post or method for filling up the posts on deputation basis may be retained in accordance with existing RRs as given below:***
- a. *Accountants ( `1200-2040) and Senior Accountant ( `1400-2600) who have passed the Departmental Examination for Accounts and have 5 years service as Accountant/Senior Accountant including 2 years experience in works Accounts, or;*
- b. *State Public Works Clerks holding posts equivalent to or comparable with that of Accountant/Senior Accountant on a regular basis for 5 years including 2 years experience in Public Works Accounts.*

***The official response to the demand:***

*The following method to fill up the posts on deputation basis has been proposed in the draft RRs:*

- a. Divisional Accountants of other A&E offices of IA&AD; or*
- b. Sr. Accountants who have passed the Departmental Examination for Accountants and having 2 years experience in Works section; or*
- c. Accountants with six years regular service who have passed Departmental Examination for Accountants and having 2 years experience in Works Section; or*
- d. State Public Work Clerks Pay Band – 1 ( 5200-20200) Grade Pay `2800 with six years regular service and 2 years experience in Public Works Accounts.*

*There is no material change proposed in the draft RRs. Only Divisional Accountants of other A&E offices have been included in the proposed RRs. Further, the eligible qualifying service of Accountant is likely to be enhanced from 5 years to 6 years in accordance with DoPT guidelines in this regard.*

*The method of recruitment proposed in the draft RRs is by direct recruitment and the method of filling up by deputation is the temporary mode in case vacancy in the cadre exists.*

**The proposal of the Federation was not agreed to. Accordingly, the agenda item treated as closed.**

**III. *RRs to the post of DAO Grade II:***

- A.** *As per the **proposed RRs** to the post of Divisional Accounts Officer Grade II (DAO Grade II), the method to fill up the post on 'Deputation' basis mentioned at Sl. No iv under Column 11 is as under:*

*"Senior Accountants in Level 6 of Pay Matrix with 3 years regular service (belonging to the Accounts and Entitlement office in whose jurisdiction the vacancies have arisen) and having 3 years experience in Works section"*

*As per the **existing RRs** to the post of DAO Grade-II, the eligibility for Deputation is: "Section Officers or Section Officer's Grade Examination passed staff of the Indian Audit and Accounts Department or similarly qualified staff from any accounting organization under Central Govt."*

*The proposal for filling up of the post on deputation basis by Senior Accountants shall distort the post of DAO Grade-II by lowering the eligibility criteria from SO (now AAO) to Senior Accountant.*

*In view of the above, the Associations request to delete the eligibility criteria mentioned at Sl. no.( iv) under Column 11 for filling up the post on 'Deputation Basis by Sr. Accountants as they have not passed Divisional Accountants Grade Examination or SAS Examination.*

***The official response to the demand:***

*In the existing RRs filling up of post on deputation basis by Section Officers was based on the justification that prior to 6th CPC, Section Officer and DAO Grade-II were carrying the same scale of Pay i.e. ₹500-10500. However, post 6th CPC the post of Section Officer has been upgraded and merged with the post of AAO and has been placed in higher Grade Pay of ₹4800 (now level 8 of Pay Matrix), whereas DAO Grade-II is carrying the replacement Grade Pay of ₹4600 (now level 7 of Pay Matrix).*

*As regards filling up the posts on deputation by Sr. Accountants the said clause has since been amended as:*

*a. Officer under the Central Government:*

- (i) Holding analogous post on regular basis in the parent cadre/department; or*
- (ii) With 5 years' service in the grade rendered after appointment thereto on regular basis in Level-6 or equivalent in the parent cadre/department;*

*b. Possessing any one of the following qualifications:*

- (i) A pass in the SAS or equivalent examination conducted by any one of the Organized Accounts Department of the Central Government;*
- (ii) Successful completion of training in the Cash and Accounts Work in the ISTM or equivalent training course and a minimum of three years experience in Cash, Accounts and Budget Work.*

***Accordingly, the agenda item may be treated as closed.***

***B.*** *The post of DAO Grade II was analogous to that of erstwhile Section Officer. Since the post of Section Officer has been upgraded to Grade Pay of ₹4800 by 6th CPC, therefore, on similar lines Federation has requested that the case may be sent to Government for upgradation of the post of DAO Grade II to the erstwhile Grade Pay of ₹4800 (Pay Matrix 8) under 7th CPC)*

***The official response to the demand:***

*Federation did not raise this demand in their memorandum to the 7th CPC.*

*The 6th CPC in its report recommended for upgradation of the post of Section Officer in IA&AD and recommended Grade pay of ₹4800. The same was accepted by the Government and*

*accordingly the post of Section Officer was upgraded and merged with the post of AAO and granted Grade pay of `4800.*

*While forwarding Memorandum of the Department to the 7th CPC, higher grade pay was proposed for the DA cadres. However, the same was not accepted by the 7th CPC. The matter was further taken up with the Implementation Cell (7th CPC) and Empowerment Committee of Secretaries (ECoS). But the Government vide its Gazette notification dated 25.07.2016 recommended only the replacement pay scales to DAs as well as main stream cadres. As the recommendations of 7th CPC have been accepted and implemented by the Government of India. It will not be possible to propose any upgradation of posts at this stage.*

**Accordingly, the agenda item treated as closed.**

**Demand No. 2.: Implementation of Para No. 11.12.140 of 7th CPC recommendation and Govt. Gazette notification dated 25.07.2016 in respect of up-gradation of Grade Pay ₹5400/- (PB-II) of the officers of IA&AD who are drawing GP. ₹4800/- on completion of 4 years service.**

**Explanation:**

Recommendation of the 7<sup>th</sup> CPC have been implemented by the Govt. of India vide Resolution & Gazette notification dated 25.07.2016 and as per Para 11.12.140 of the CPC report, the 7<sup>th</sup> CPC has recommended the Grade Pay of 5400 (PB-2) (i.e. Pay level 9 in Pay Matrix) to the officers of Indian Audit & Accounts Department who are in G.P. ₹4800/- and have completed 4 years service in GP. ₹4800/- w.e.f. 01.01.2016. Govt. Of India vide resolution & gazette notification dated 25.07.2016 has accepted this recommendation of 7<sup>th</sup> CPC. Post of Divisional Accounts Officer Grade-1 of Indian Audit & Accounts Department also exists in the G.P. ₹4800/- in the pre-revised pay scale as such para 11.12.140 of the 7<sup>th</sup> CPC report is also applicable on DAO Grade-1 who have completed 4 years service in Grade Pay ₹4800/- .

It is therefore requested that necessary O.M. regarding granting of G.P. ₹5400 (PB-2) i.e. level-9 in Pay Matrix to the DAO Grade-1 who have completed 4 years service in ₹4800/- may kindly be issued.

***The official response to the demand:***

*In IA & AD Chapter, there is no mention regarding upgradation to GP ₹5400/- to the officials in GP ₹4800/- GP after 04 years of service in the cadre.*

*However in Defense Chapter, the 7<sup>th</sup> CPC in its recommendation vide para 11.12.140 stated that **all officers in Organized Accounts cadres** (In IA &AD, Defence Accounts Department, Indian Civil Accounts organization, Railway, Posts and Telecommunication) who are in GP ₹4800 should be upgraded, on completion of four years' service to GP ₹5400 viz. Pay level 9. The O. M. to operationalize the above recommendation of the 7th CPC is yet to be issued by the Government.*

*A correspondence has been made with Implementation cell (7th CPC) vide letter CAG's U.O. dated 09-08-2016 followed by a reminder dated 25-11-2016 to expedite the issuance of the OM on the above subject. The matter has also been taken up with Joint Secretary (Pers.), Ministry of Finance to expedite the issuance of the required O.M.*

*Since, DAO – I is in GP ₹4800, the same shall be applicable to them also.*

**In view of above, the agenda item treated as closed.**

**Demand No. 3.: Anomalies in the 7th CPC recommendation in respect of Divisional Accountant Cadre.**

**Explanation:**

**Anomaly No.- I-Up-gradation of pay scale of the post of Divisional Accountant.**

It was stated in the recommendations of 7<sup>th</sup> CPC that 6<sup>th</sup> C.P.C. recommended up-gradation of pay scales of the post of Divisional Accountants by one level each.

(i) But the up-gradation of the pay scale of the post of Divisional Accountant was not included in the Part-B & Part-C Section-I of the First Schedule of the Notification no. GSR 622 (E) dated 29.08.2008 vide which recommendation of the 6<sup>th</sup> CPC had been implemented and normal replacement of the existing scale was given to the post of Divisional Accountant as per Part-A Section-I of the First Schedule. It has also been confirmed by the Govt. vide Department of Expenditure, Ministry of Finance, Govt. of India U.O. No. 272/Entt-I/110-2011 dated 31.03.2011.

(ii) G.O. No. F. No.1/1/2008-IC dated 13.11.2009 clubbed three pay scales of ₹5000-8000/-, ₹5500-9000/- and ₹6500-10500/-(upgraded pay scales of D.A.) in a Grade Pay of ₹4200/- in Pay Band-2.

In spite of provision made in the G.O. that feeder and promotional post would not be in the same Grade Pay and those who were placed in the pay scale ₹6500-10500/- earlier their Grade Pay would be upgraded to ₹4600/-. ***But again the Divisional Accountants were ignored though Sr. Accountants are the feeder Cadre of the Divisional Accountant and was placed in same GP of ₹4200. As such, the so called up-gradation of pay scales as mentioned by the 7<sup>th</sup> C.P.C. is not correct, hence the anomalies persist.***

(iii) Divisional Accountant and other posts having similar appointment channel under Govt. of India Setup.

Please have kind attention towards the recommendations made by the 7<sup>th</sup> CPC in respect of inspector cadre vide paras 11.8.19 to 11.08.21 vide which the post of Inspector (Posts) is rated at par with the Inspectors of CBDT/CBEC. It is specifically mentioned that both the posts i.e. Inspector of posts and Inspectors of CBDT/CBEC are recruited through same combined graduation level examination taken by the Staff Selection Commission and recommends grade pay of ₹4600 to the Inspector (Posts) which is previously been at Grade Pay of ₹4200. It is also to mention that 7<sup>th</sup> CPC vide Paras 11.18.53 to 11.18.55 and 11.18.58 to 11.18.60 recommends Grade Pay of ₹4600 as replacement scales to inspectors of CBDT & CBEC. Similarly upgraded grade pay of ₹4600 was also recommended to ACIO-II of Intelligence Bureau (IB) vide Paras no 11.22.80 to 11.22.85. & this up-gradation of Pay Scale from G.P. ₹4200 to 4600 has been given to the Post of Inspector (Post) & ACIO II of Intelligence Bureau (IB) vide



Resolution and Notification dated-25.07.2016 regarding implementation of 7th CPC recommendation.

It is also humbly apprised that Divisional Accountant is recruited through same Combined Graduate Level Examination conducted by Staff selection Commission and is direct entry level to the cadre of Divisional Accountant like Inspector of various departments and ACIO-II of Intelligence Bureau along-with some other posts in various Ministries of Govt. of India. It is further submitted that all posts recruited through Combined Graduate Level Exam conducted by Staff Selection Commission and having Interview have been granted Grade pay of ₹4600 and 7th CPC recommends replacement scales in its report and left out posts have since been upgraded in GP ₹4600 accordingly except the post of Divisional Accountant.

***In these circumstances, we pray that this anomaly may kindly be removed and the spirit of the recommendations of the C.P.C. may be upheld.***

***The official response to the demand:***

*While forwarding department's memorandum to 7th CPC, higher grade pay were demanded for DAs as per following details:*

<b>Category of posts</b>	<b>6th CPC pay scales</b>	<b>Department proposed for Grade Pay to the 7th CPC</b>	<b>Pay level notified by the Govt.</b>
<i>Divisional Accountant</i>	<i>PB-2, GP- ₹4200/-</i>	<i>PB-2, GP- ₹4600/-</i>	<i>Pay level – 6 (GP ₹4200, PB-2)</i>
<i>DAO-II</i>	<i>PB-2, GP- ₹4600/-</i>	<i>PB-2, GP- ₹4800/-</i>	<i>Pay level – 7 (GP ₹4600, PB02)</i>
<i>DAO-I</i>	<i>PB-2, GP- ₹4800/-</i>	<i>PB-2, GP- ₹5400/-</i>	<i>Pay level – 8 (GP ₹4800, PB-2)</i>
<i>Sr. DAO</i>	<i>PB-3, GP- ₹5400/-</i>	<i>PB-3, GP- ₹6600/-</i>	<i>Pay level – 10 (GP ₹5400, PB-3)</i>

*Similarly, the following higher grade pay were demanded for the main stream cadres:*

<b>Category of posts</b>	<b>6th CPC pay scales</b>	<b>Department proposed for Grade Pay to the 7th CPC</b>	<b>Pay level notified by the Govt.</b>
<i>Auditors /Accountants</i>	<i>PB-1, GP- ₹2800/-</i>	<i>PB-2, GP- ₹4200/-</i>	<i>Pay level – 5 (GP ₹2800, PB-1)</i>
<i>Sr. Auditors / Sr. Accountants</i>	<i>PB-2, GP- ₹4200/-</i>	<i>PB-2, GP- ₹4600/-</i>	<i>Pay level – 6 (GP ₹4200, PB-2)</i>
<i>AAO</i>	<i>PB-2, GP- ₹4800/-</i>	<i>PB-2, GP- ₹4800/- After 04 years PB-2, GP- ₹5400/-</i>	<i>Pay level – 8 (GP ₹4800, PB-2)</i>

AO	PB-2, GP- `5400/-	PB-3, GP- `6600/-	Pay level – 09 (GP `5400, PB-2)
Sr. AO	PB-3, GP- `5400/-	PB-3, GP- `7600/-	Pay level – 10 (GP `5400, PB-3)

However, the 7th CPC did not accept the proposal for both, DAs as well as main stream cadres and recommended replacement pay scales for both the cadres – DAs as well as main stream cadres.

Further, Sr. Accountant cadre is not a feeder cadre for DAs. The post of the Divisional Accountant is a direct entry post. Candidates selected through SSC are appointed as Divisional Accountant. However, as per the provisions in recruitment rules, Sr. Accountants are eligible to be considered for deputation as Divisional Accountant.

**In view of the above, the agenda item treated as closed.**

**Anomaly No. - II - Up-gradation of the Post of DAO-II like the manner of Section Officers.**

- a. The 7<sup>th</sup> C.P.C. did not take note of the grave injustice and anomaly done by the 6<sup>th</sup> C.P.C. The consecutive Pay Commissions drew hypothesis that there are relativities in the I.A&AD, though C&AG made specific contradictory comments on this issue a number of times.

However, the 6<sup>th</sup> C.P.C. in his recommendations broke age old parity without showing any reason.

In para 7.56.9 of the recommendation of 6<sup>th</sup> CPC it is directed “the post of Section Officer would therefore, also need to be upgraded. The post will consequently be placed in the next higher grade carrying Grade Pay of `4800/- in Pay Band-2 of `9300-34500/- that corresponds to the pre-revised Pay Scale of `7500-12000/-”.

Furthermore, they mentioned “the aforesaid structure being recommended in I.A&AD will be extended in case of other organized accounts cadres like C.G. Accounts, C.G. Defence Accounts, Railway Accounts, Postal Accounts, Telecom Accounts”.

The Post of section officer was up-graded & merged with the Post of AAO by the 6<sup>th</sup> CPC. But unfortunately in I.A&AD, the pay scale of Divisional Accounts Officer-II which was identical to that of S.O. since the creation of the post of Selection Grade Divisional Accountant (Now DAO Gr.-II) was not upgraded after 6<sup>th</sup> CPC, hence the parity was unduly disturbed and gave birth to further grave anomaly.

- b. The post of DAO-II was at par with the post of Section officer and pay scale of DAO Gr.-II was identical with that of Section Officer prior to 6<sup>th</sup> CPC and Section Officer also eligible

*to be appointed on the post of DAO-II. The post of Section Officer have since been upgraded & merged with AAO (Grade pay `4800/-) by the Government/6<sup>th</sup> CPC; whereas the post of DAO-II was not granted the G.P of `4800 and accorded a lower Grade pay of `4600/-.*

***This anomaly needs to be removed.***

***We pray for removal of the anomaly and request to recommend:***

- ***Same Grade Pay and Pay Band of that of S.O.***
- ***The entire cadre may be included in the Organized Accounts Sector so that no separate order is necessary for this cadre and Orders and Principles applicable to cadres in this sector may automatically be applied to the D.A. cadre also.***

***The official response to the demand:***

*The posts of Section Officer and AAO were merged and placed in common Grade Pay of `4800/- (PB-2) by the 6th CPC. Similarly, in DA cadre, the post of Sr. DAO, which was in the same scale as of AO in main stream cadre, was upgraded and placed at par with Sr. AO (PB-3, GP `5400/-).*

*The 6<sup>th</sup> CPC did not recommend any up gradation of pay scale of DAO-II and was given the replacement pay scale (PB-2, GP `4600).*

*Further, 7th CPC has recommended replacement pay scales for both the cadres - DAs as well as main stream cadres.*

***In view of the above, the agenda item treated as closed.***

**Demand No. 4.: Increase in the promotional quota for the promotion to the post of Sr. DAO/Restructuring the cadre of Divisional Accountant.**

**Explanation:**

- a. The cadre of Divisional Accountants belong to the organized accounts service of Indian Audit & Accounts Department; but promotional career progression ratio for promotion from DAO Gr. I to Sr. DAO is very less due to which many DAO Gr.-I are stagnating for 12-16 years on the same post. Even some DAO Gr.-I have been retired as DAO Gr.-I after rendering more than 30 years service in the DA Cadre and they could not get the promotion to the post of Sr. DAO.
- b. The Post of Section Officer was up-graded & merged with the Post of AAO by the 6<sup>th</sup> CPC but unfortunately in I.A&AD, the pay scale of Divisional Accounts Officer-II which was identical to that of S.O. since the creation of the post of Selection Grade Divisional Accountant (now DAO Gr.-II) was not upgraded after 6<sup>th</sup> CPC.
- c. Moreover 20:80 promotional ratio has not been extended to the DA Cadre (from lower to higher Grades), whereas it is available to all other cadres of IA&AD w.e.f. 01.01.1986.

Hence it is requested that DA Cadre may please be restructured as under

Sl. No.	Name of Post	Existing Structure	Proposed Structure	Remarks
1.	Divisional Accountant	35%	25%	
2.	DAO Grade-II	25%	-	
3.	DAO Grade-I	25%	50%	Post of DAO Gr.-II may be upgraded and merged with DAO Gr.-I
4.	Sr.DAO	15%	25%	

It is also submitted that there is no hierarchy in the cadre as such, as all the cadre members 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 please.

***The official response to the demand:***

*Unlike, other cadres in IA&AD, after confirmation in DA cadre, officials are promoted to next 03 higher posts without any examination. Whereas, officials in other cadres, say Sr. Accountants, unless they pass SAS Examination, they are not eligible for further promotion. Only 4% of them get opportunity to be promoted to Supervisor cadre at the fag end of their service career.*

*Prior to 3<sup>rd</sup> pay Commission, there was only one post in DA cadre i.e. Divisional Accountant. To provide promotional opportunity in the cadre, additional posts in the hierarchy were added as per the details given below:*

<b>Designation</b>	<b>3<sup>rd</sup> CPC</b>	<b>4<sup>th</sup> CPC</b>	<b>5<sup>th</sup> CPC</b>	<b>6<sup>th</sup> CPC</b>	<b>7<sup>th</sup> CPC</b>
DA	475-750	1400-2600	5500-9000	PB-2, GP-4200	Pay Level 6
Selection grade/DAO-II	555-800	1640-2900	6500-10,500	PB-2, GP-4600	Pay Level 7
DAO-I	-	2000-3200	7450-11,500	PB-2, GP-4800	Pay Level 8
Sr. DAO	-	-	7500-12000	PB-3, GP-5400	Pay Level 10

*The promotional avenues in DA cadre are better, as compared to other cadres.*

**In view of the above, the agenda item treated as closed.**

**Demand No. 5.: Proposal to make the provision in IA&AS (RR) Rules to fill the post of IA&AS on promotion from the Sr. DAO.**

**Explanation:**

Details given in their letter no.2/AIF/SG/Gen/2017 dated 13.01.2017

The prevailing recruitment rules of Indian Audit & Accounts Service(Recruitment) Rules 1983 as published by the Govt. of India vide GSR No.254 dated 24.03.1983 wherein a provision of filling the 33-1/3% of the posts of IA&AD Service by promotion from the Group "B" officers i.e. A.O./Sr.AO of IA&AD as per Rule 7(2) (ii) & (iii) has been made but the Group "B" officers i.e. officers of DA cadre i.e. Sr.DAO has not been included in the above said Rules for induction in the IA&AS.

Sr. DAO's are equally placed as the Sr. AO's in IA&AD and are also eligible/competent to be inducted in the cadre of IA&AS like the Sr. AO. Hence a separate provision/percentage for filling the posts of IA&AS by promotion from the cadre of Sr. DAO (Group 'B' Gazetted) may be made in the IA&AS (Recruitment)Rules in addition to the provision of induction in IA&AS from the AO/Sr.AO cadre.

***The official response to the demand:***

*The officials in DA cadre has option to appear in the SAS Examination and become AAO/AO/Sr. AO for becoming eligible for induction into IA & AS.*

**In view of the above, the agenda item treated as closed.**

**Demand No. 6.: IFMS/Uniform system to be maintained in Public Works Accounts as per Accounts Code Volume-III.**

**Explanation:**

In some states separate Monthly Account of Public works Department is not being compiled in PWD Divisions as per Accounts Code Volume-III; and payments of works are drawn & disbursed by the treasury like the payment of other Civil Departments and accounts of these payment are being complied by Treasury like the Civil Accounts under e-billing /on line payments system and Compilation & submission of the monthly accounts as per Accounts Code Volume-III as per CPWA code has been dispended. Accounts relating to works i.e.; work wise expenditure, expenditure of stock & manufacture, expenditure of deposit work, adjustment of percentage charges, adjustment of the expenditure of out-turns etc are also not being maintained as per CPWA Code /Account Code Vol-III . In absence of divisional level works account or Non-preparation of works a/c as per Account Code volume-III, Audit of Public Works Accounts will also not be possible.

The Government of West Bengal, Punjab, Tamil Nadu & Rajasthan have already entered into the system of e-billing and gradually evolving complete on-line system where the entire transaction shall be completed electronically and provision of submission of hard copy of the bill perhaps is going to be dispensed with . As it is being gathered the system involves preparation of works-bill on- line by a clerk/computer operator and submission of the same on-line by DDO to the treasury for payment but there is no provision for applying checks by DA/DAO on line for ensuring its accuracy, admissibility and overall transparency. The cadre being base-level officers of C&AG solicits your kind intervention for preserving constitutional sanctity of the post as well as Audit. It is not out of place to mention here that Govt. cannot change the accounting system without getting its approval from your good office.

**As such uniform system under on-line payment/IFMS system as adopted in Maharashtra & Odisha states where a separate a/c of PWD system is prepared & submitted by the PWD Divisions as per Account Code Vol-III CPWA Code should be adopted by other states in all works departments in a uniform system so that audit can check the transactions of works.**

***The official response to the demand:***

*Introduction of IFMS system does not dilute Audit checks required by the Divisional Accountants. However, if different system exists in any State, it may be brought to notice of headquarters for further examination.*

**Demand No. 7.: Dual Signature on financial documents and Cheques/RTGS forms.**

**Explanation:**

It is apprised that C&AG of India has instructed to the State Accountant Generals 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 Govts. 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 Govt. of India, Deptt. of Finance, but the DAO/DA who plays a vital role in Financial/budgetary control in the Divisional set up has not been assigned with proper role for the purpose. The system of dual signature on the Cheques / RTGS is now implemented only in 9 States i.e. Tamilnadu, Bihar, Maharashtra, Madhya Pradesh, Gujarat, Chhattisgarh, Jharkhand, Rajasthan & Odisha.

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

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

***The official response to the demand:***

*The Cheque system has almost been replaced with RTGS/NEFT. Therefore, the provisions under para 6.2.7 of CPWD Code regarding dual signatures on Cheques have become redundant now. The RTGS/NEFT will be based on the bills which have been passed after applying all the existing checks. Even otherwise there is no involvement of signatures while carrying out RTGS/NEFT.*

**In view of the above, the agenda item treated as closed.**



**Demand No. 8.: P.P.O's of Pensioners from DA's cadre should be issued from Central Pension Accounting Office (CPAO).**

**Explanation:**

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.O's by the C.P.A.O. creates the problem to retired Sr. DAO's/DAO's/DA's in availing the facility on Central Government pattern because the Pension Paying Officers/Banks etc consider them as State Government Employees. As such it is requested that uniform policy regarding issue of P.P.O. of DA cadre through CPAO like all other employees of IA & AD may kindly be adopted. A detailed letter in the matter has already been submitted by AIF vide no. 5/AIF/SG/Gen/2017 dated 19.01.2017.

***The official response to the demand:***

*As of now, out of 18 states where DA cadre exists, in 12 states PPOs are issued by the CPAO like employees of IA&AD. In remaining States PPOs are being issued by the State AsG. The matter regarding issuance of PPOs by the CPAO in respect of all the officials in DAs cadre has been taken with the Joint Secretary (Personnel) and the CPAO.*

**In view of the above, the agenda item treated as closed.**

## **Demand No. 9.: Posting & Transfer policy.**

### **Explanation**

The Federation has submitted that:

- a. The posting & transfer policy of the Divisional Accountants Cadre was amended vide CAG of India Circular No. 352-Staff (Appt.)/132-2013 dated 22.03.2013 and additional clause of 12 years & equal distribution have been inserted in the posting & transfer policy and these clauses have also been kept in the posting and transfer policy of DA cadre issued vide CAG of India circular no. 502-Staff (Appt.)/131-2015 dated 20.03.2015.
- b. The clause of 12 years & equal distribution in the transfer policy is creating problem 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 weak connectivity. Some of the areas in hill-states remain cut-off from the rest of the world for a long time. Classification of Divisions on the basis of Expenditure and non-availability of a Division of one's 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.
- c. 12 years condition/restriction in transfer policy is being interpreted differently by the different A.G.'s as no can return before 12 years at same station or in a same division. Field offices are using the clause of 12 years as tool to harass the cadre as it is presumed that an DA/DAO/Sr. DAO moving out of a station are allowed to come at the same station only after completion of 12 years of his tenure outside the Station.
- d. Adverse effect of implementation of the restriction of 12 years and equal distribution clause was felt at the field level by various units, i.e. Tamil Nadu, Rajasthan, West Bengal, Gujarat, Maharashtra, Uttar Pradesh, Jharkhand, Uttarakhand, Bihar Odisha. Moreover,, the clause of 12 years restriction & evenly distribution is not imposed for Transfer & posting of any other post/cadre under the GOI/CAG of India.

In view of the above, the Association has submitted that the clauses of 12 years & even distribution may be dropped altogether from the Policy. The AIF has also submitted that all the affiliated State Association has unanimously vetted aforesaid demand and copy of resolution duly signed by the chief executives of all State Units has also been enclosed in support of the demand.

***The official response to the demand:***

*The demand of the Federation will be examined in consultation with the cadre controlling Authorities.*

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

The Federation has submitted that:

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

*But these 102 divisions have not yet been decided/ identified regarding transfer posting of our regular cadre members.*

*Hence it is requested that A.G. (A&E) Rajasthan may kindly be directed to initiate dialogue with state authorities to decide 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:***

*The case being subjudice, we may await decision of the Court. However, as requested by the Federation the matter shall be taken up with the Accountant General (A&E), Rajasthan.*

**Demand No. 10.: Re-fixation of Pay of the members of DA on their promotion from Accounts Clerk to Divisional Accountant during the period from 02.06.2006 to 29.08.2008 in the State of West Bengal.**

**Explanation:**

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 are 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 circulars 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 ₹500/- in the scale of 6500-10500.

In the light of above explanation, it is 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 ₹500/-.

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 I.A.S. from State Civil Service.

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

***The official response to the demand:***

*Consequent upon appointment of Sr. Accounts Clerks borne on the cadre of State PWD Government of West Bengal to the grade of Divisional Accountant, their pay is to be fixed terms of the provisions mentioned in DoPT's OM No. 12/1/2009-Estt (Pay-I) dated 28.08.2014 which prescribes the detailed procedure for fixation of Pay of State Government Employees on their appointment in Central Government. The Circular of the DoPT dated 16.12.2008 contains*

*clarification of various issues pertaining to the pay fixation of the States Civil Service Officers appointed to the IAS through promotion and hence not relevant to the DAs cadre.*

*The clarification dated 06.09.2013 was applicable to those employees only who got promoted between 01.01.2006 and 29.08.2008 (date of notification of CCS revised) pay rules. 2008. They were given an option to get their pay fixed in the revised pay structure from the date of promotion after 01.01.2006, if it was more beneficial to them but they have to fore-go the arrears of pay for the period between 01.01.2006 and the date of promotion*

*However, the issue will be re-examined in consultation with the office of the Accountant General (A&E) West Bengal.*

**Demand No. 11.: Sanction the post of DA Cadre in newly open public works division.**

**Explanation:**

Some State Governments are creating Works Divisions without creation of post of DAO/DA in the divisions which is against the codal provision. The post of DAO/DA should be created along-with 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 detail of such Divisions is as below:-

SI. No.	Name of the State	No. of Divn. in which post of DA/DAO not Sanctioned
1.	Madhya Pradesh	24 Nos Division
2.	Uttarakhand	29 Nos Division
3.	Punjab	15 Nos Division
4.	Odisha	32 Nos Division
5.	Jharkhand	15 Nos Division
6.	Haryana	02 Nos Division
7.	Madhya Pradesh	16 Nos Division

***The official response to the demand:***

*The matter will be examined in consultation with all the concerned Principal Accountants General/Accountant General (A&E).*

**Demand No. 12.: Granting the Group 'A' Status to Sr. DAO.**

**Explanation:**

Hon'ble Central Administrative Tribunal (Principal Bench) New Delhi has decided the O.A no. 2966 of 2012 on dated 13.11.2013. As per decision, the order for conferring Group-'A' status to Sr. DAO w.e.f. 01.01.2006 was required to be issued within 6 months from the date of receipt of the certified copy of the decision. But appropriate order conferring Group '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:***

*Tribunal has given direction for conferring Group "A" status to Sr. DAO on the basis of decision of Delhi High court dated 17.09.2013 in WP No. 2698/2013, All India Audit & Accounts Officers Association & others Vs UOI & others. As SLP (C) No. 29186 of 2014 has been filed against the said High Court order, order of the tribunal in the case of Sr. DAOs cannot be implemented. As per the latest status, SLP is listed for hearing on 31.03.2017.*

*We may await for the outcome of case.*

**Demand No. 13.: Dual Charge Pay to DA/DAO Cadre.**

**Explanation:**

The Pr. AG/AG (A&E) have administrative control of DA/DAO cadre, who himself are under the administrative control of CAG of India. The existing strength of regular DA/DAO in many states is very less than the sanctioned posts; as such the cadre controlling officers i.e. Pr. AG/AG (A&E) have assigned additional/dual and supervisory charge to regular DA/ DAOs of different divisions in almost every state in which DA/DAO cadre is working . The orders issued for additional charge are devoid of reference of Centre Government Rules, under which orders have been issued. In Punjab, in response to a RTI application, Pr.AG (A&E) Punjab, Chandigarh, vide his letter No. DAG (A) RTIAct-2005/2016-17/331 dated 24.08.2016 replied that the additional/dual charge is under Rule 49 of Fundamental Rules.

From the perusal of Rule 49, it is noticed that there is provision for paying additional pay to the officer/official holding additional charge .We request your kind honour, to issue instructions to all PAG/AG (A&E) for granting additional pay to DA/DAOs holding additional charge, as this is required as per the existing framework of Rules/instructions on record.

***The official response to the demand:***

*As the cases of additional charge to officials in D. A. cadre fall under FR 49 (v), no additional pay is admissible. Demand of the Federation treated as closed.*



**Demand No. 14.: Incentive Examinations scheme for DAO/DA cadre.**

**Explanation:**

Nowadays state Governments are interested in application of latest technologies for office management and transparency in transactions 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 incentive examinations- RA & IE will be useful for DAO/DA cadre for professional efficiency/career progression as well as enhancing skills in every field relating to audit & accounts, both examinations will be helpful in day to day working of divisions specially relating to internal audit as well as changing environment of economy of our country . We are also part of your Honorable organization and expect that equal opportunities should also be provided to us. Being staff of IA& AD we request that both Incentive Examinations i.e. RA & IE may also be extended to DAO/DA cadre. We also expect that scheme will be allowed for the whole cadre, because duties of the whole Cadre for all the posts are same. It is also not out of place to mention here that CPD Scheme has already been extended to the DAO Grade-I & Sr. DAO by your esteemed office.

***The official response to the demand:***

*The Federation was requested to map their job requirements vis-à-vis the Revenue Audit & Incentive Examination syllabi vide e-mail dated 07.03.2017. The same has been submitted by the Federation, which will be examined.*