

INTRODUCTION

A. Brief History of the Cadre:

This cadre is one of the oldest cadres of the country. This cadre was created more than 150 years ago, in the year 1855. Subsequently, according to the recommendations of different committees of Public Works Accounts in 1858, 1889, the duties, responsibilities and status of the Divisional Accountants cadre were finalized.

The Government of India accepted the recommendation. The relative position of Divisional Accountant was made analogous to that of Sub Divisional Officer (Vide Govt. of India Resolution No. 21A dated 23.10.1889)

Since then, importance of the cadre was gradually increased and it was felt necessary to strengthen the machinery for maintaining discipline in financial transactions in Public Works and other Departments, the Post of Examiner of P.W. Accounts was created and afterwards, it was merged with Accountant General. A provisional Divisional Accountant came into being in 1925, when the Indian Audit & Accounts Department came under the Constitutional post, Comptroller & Auditor General of India. The Divisional Accountant Cadre was also placed under the control of the C & AG of India, though they were working in the Divisional Offices of Public Works Engineering Departments of the State Government.

B. Cadre Constitution:

Present cadre composition of the DA Cadre is as under:

(i) Divisional Accountant	(35%)
(ii) Divisional Accounts Officer Grade-II	(25%)
(iii) Divisional Accounts Officer Grade-I	(25%)
(iv) Sr. Divisional Accounts Officer	(15%)

DUTIES, RESPONSIBILITIES, FUNCTIONS AND STATUS OF DIVISIONAL ACCOUNTANT CADRE

From history, it is evident that the post of Divisional Accountant has been created mainly for the purpose of maintaining financial discipline in the field of Public Works. The functions are manifold and codified; and have been enumerated in detail in different paragraphs of Central Public Works Accounts (CPWA) Code, State Public Works Accounts & Departmental Codes and Manuals, Financial Rules, Treasury Rules and in the C & AG's manual of Standing Order (Technical).

Under Paras 4.2.1 to 4.2.9 of CPWA Code 1965 as incorporated in various State Public Works Accounts code, a Divisional Accountant has to perform duties.

(a) Divisional Accountant	(35%)
(b) Divisional Accounts Officer Grade-II	(25%)
(c) Divisional Accounts Officer Grade-I	(25%)
(d) Sr. Divisional Accounts Officer	(15%)

i) As Internal Checker:

The Divisional Accountant is entrusted with the statutory responsibility of applying certain pre-check to the initial Accounts, Vouchers, Tender documents, Agreements etc.

The Divisional Accountant is responsible for pre-check and maintenance of financial discipline in all respect of every financial, legal activities of the Division.

The Divisional Accountant is required to inspect independently the Accounts records of the Sub-Divisional Offices and impart instructions to the Sub Divisional Offices **(para 4.2.6 CPWA Code).**

ii) As financial advisor to the Executive Engineer:

As financial advisor, the Divisional Accountant renders advice to the Divisional Officer on Rules, Govt. Orders, Regulation, legal aspects in all matters relating financial transactions, preparation of Budget Estimates, finalization of agreements with outside bodies and other related matters.

D. Categories of Division:

Sl. No.	Category of Division	Category of Incumbent	Percentage of Divisions
1	Very Heavy Divisions	Sr. Divisional Accounts Officers	15%
2	Heavy Divisions	Divisional Accounts Officers Gr.-I	25%
3	Medium Divisions	Divisional Accounts Officers Gr.-II	25%
4	Light Divisions	Divisional Accountants	35%