

DIVISIONAL ACCOUNTANTS

The cadre of Divisional Accountants was constituted as early as 1860 and by 1946-47, it had become an organised cadre working in the PWD and other divisions but administered by respective As.G. The success of the Public Works accounting system in India owed a good deal to the DAs, who virtually functioned as the FA&CAOs at the primary unit of spending and accounting. The scale of pay of divisional accountants in 1946-47 was Rs. 80-8-200-25/5-225. After acceptance of the recommendation of the First Central Pay Commission, the pay scale was revised to Rs. 130-10-250-EB-15-355 and during probation they were allowed pay of Rs. 100. In P&T Audit Department, where there were two categories of Accountants, senior Divisional Accountants and junior divisional accountants the pay scale for the former was raised to Rs. 175-

15-295, while for the latter, the pay scale of Rs. 130-355 was applicable. In July, 1950, the strength of the cadre was 675 distributed over 13 offices. By 1960, the strength had risen to 1291 in 13 offices. After the second pay commission the scales were changed to Rs. 180-10-290-EB-15-440 with selection grade of Rs. 325-15-475 (limited to 10% of the posts) and to Rs. 270-15-435 in the case of P&T Senior Divisional Accountants. After the Third Pay Commission, the revised scales were Rs. 425-15-500-EB-15-560-20-640-EB-20-700-25-750 (Ordinary Grade) and Rs. 550-20-650-25-800 (selection grade). The Divisional Accountants were responsible for the correct compilation of accounts of PW divisions and for rendering financial advice to the Divisional officers. They were also to function as representatives of Audit and act as primary auditors. Though they were treated as central Govt. servants, their pay and allowances were charged to the State Governments under which they were functioning. Thus, they were subjected to dual control. While administrative control insofar as appointment, transfers and postings, promotion to selection grade, leave, advances etc. vested with the As.G., the functional control was with the Divisional officers. The performance of DAs was reported upon by the Divisional officers and the reports were reviewed by the Group officers concerned in As.G. offices.

Keeping in view the inconsistency of the divisional accountants having to assist the divisional officers in the discharge of their responsibilities and also to work as primary auditors on behalf of the As.G., which created innumerable problems in day to day administration, a policy of transferring the cadre to the state Governments was initiated from 1953. Although certain states took over the cadres initially, the reorganisation of states and rethinking on the part of some state governments changed the situation from time to time. Except Assam, J&K, Kerala and Karnataka, the cadres remained with the As.G. concerned in other states, who pursued the matter with the State Governments but not much headway could be made because of Court cases and other legal tangles. At present, the cadre in 14 states viz. Bihar, Gujarat, Haryana, Himachal Pradesh, Madhya Pradesh, Maharashtra, Meghalaya and Arunachal Pradesh, Orissa, Punjab, Rajasthan, Tamil Nadu, UP and West Bengal are administered by the As.G.

The total strength of the DAs cadre in various states on 1st January, 1988 was 5008, against which there were 3406 regular DAs and 1077 (738 drawn from state PWD and 339 from As.G. offices) emergency Divisional Accountants.

The Fourth Pay Commission recommended that the DAs should be provided promotional avenues in the offices of the As.G. as AOs in the scale of Rs. 2375-3500 but various practical difficulties were advanced for

implementing this recommendation. The Government finally restructured the scales of DA as under :

Ordinary Grade (50%)	Rs. 1400-40-1600-50-2300-EB-60-2600.
Selection Grade (30%)	Rs. 1640-40-2600-EB-75-2900.
Group 'B'	Rs. 2000-60-2300-EB-75-3200.
Gazetted (20%)	

Works accounts and audit constituted the first technical work in Government and the DAs were responsible for their proper maintenance in good condition.