ANNEXURE-I

FUNCTIONS OF THE DIRECTOR OF WORKS ACCOUNTS DEPARTMENT

Category- I :-  Director of Works Accounts

- Head of the Department, Chief Controlling Officer.

- Exercise administrative control over Joint Director of Works Accounts and Staff under them

- Functional control over the Joint Director of Works Accounts, Pay & Accounts Officers/ Assistant Pay and Accounts Officers, Divisional Accounts Officer(Works) Grade-I, Grade-II and Staff

- Authority for Appointments, Promotions, Transfers and Posting and all other related service matters in respect of Divisional Accounts Officer(Works ) Grade-I and Grade-II

- Sanction of all long term loans and advance to the Divisional Account Officers(Works) Grade-I and Grade-II and Non-Gazetted staff working in the Works Accounts Organization

- Statutory inspection of Accounts and Records in the offices of Joint Director of Works Accounts and Subordinate offices

- Authorization for incurring of expenditure of Treasury control items to the Pay and Accounts Officers/ Assistant Pay and Accounts Officers in the payments under their control based in the distribution statements furnished by the respective heads of the Departments

- Compiling the expenditure incurred and accounted for the Pay and Accounts Officers/ Assistant Pay and Accounts Officers reporting to the Government

- Laying down procedure and suggesting modifications to the existing procedure for effective check and control of expenditure incurred and accounted for by the Pay and Accounts Officers/ Assistant Pay & Accounts Officers (as well as by Public Works Division).

- Functions of Chief Controlling Authority for the budget and also exercises all the powers vested with Head of Departments under various codes and orders issued by the Government from time to time.

- Member in Commissionerate of Tenders.

- Liaisoning between Accounts Organizations, Head of Departments and Accountant General in the issues related to public works expenditure.

- Processing of proposals for continuation, creation of staff preparation of budget estimates, re-appropriations and final modifications of Budget required of the Director of Works Accounts, Pay and Accounts Officers, Assistant Pay & Accounts Officers
• Issuance of clarifications and guidelines on various matters relating to public works accounts and accounts officers.

• Member of State Level Standing Committee in respect of EPC works of I&CAD.

• Functions as a Regulator in CINB portal of SBI with regard to e-payments

• Inspection of JDWA/PAO/DAO Offices.

• Any other functions entrusted by the Government from time to time.

Category- II :- Joint Directors of Works Accounts

Two categories i. Head Quarter JDWA & ii. Field level JDWA

i. **Head Quarter JDWA:**

   a. The head quarter JDWAs conduct periodical inspections to the offices of APAOs(W&P)/PAOs(W&P) and also zonal offices(JDWA offices) with the assistance of staff of Directorate.

   b. Categorized as JDWA(Admin & IA) and JDWA(Policy Administration)

   I. **JDWA(Administration & IA):** Look after the administrative service matters (viz., Promotions, Transfers, Seniority issues, Disciplinary cases, Court Cases, Medical reimbursement claims, Additional charge arrangements, Pension Proposals, GPF sanctions, Loans & Advances, Leave sanctions etc.,) of Directorate/JDWAs/PAOs/APAOs/DAOs and Non-Gazetted establishment of Director of Works Accounts.

   II. **JDWA(Policy Administration):** Look after the issues related to the Non-Gazetted establishment working in the offices of APAOs/PAOs/JDWAs and also the budget authorizations to all the PWD Engineering Departments including Corporation and also clarification on works related issues, monitoring the Bill Monitoring System Package and attending to the requests raised by the various PAOs/APAOs in making payment of the bills and also monitoring the HRMS package for payment of salaries to all DDOs under the payment control of various PAOs/APAOs including work charged establishment. The payments related to CRDA, Metro Rail Corporation, Municipalities, Airports are also subsequently attached and the related correspondence will be handled by the JDWA (Policy Administration) in the office of Director of Works Accounts.

ii. **Field Level JDWA:**

   ➢ The JDWA is a zonal officer working at field level.

   ➢ He exercises the overall administrative control of all the Non Gazetted Staff of the PAO offices under his jurisdiction.

   ➢ Post review of the voucher valued Rs. 5.00 Lakhs & above.
Scrub by line:

- Scrutiny of estimates and agreements valued more than Rs.10 lakhs & above.
- Pre-check at 80% stage for all agreements between Rs.10.00 Lakhs to Rs.50.00 Lakhs. Post check at 40% and 80% stages in respect of agreements of Rs.50.00 Lakhs and above.
- In case the bill at 40% or 80% stage happens to be a final bill or the final bill is received in PAO/APAO even before the value of work done under such agreements reaches 40% or 80% stages, such final bills should be pre-audited before payment instead of post-audit.
- Periodical Inspections of PAOs/APAOs offices

Further the Government through G.O.Ms No.63, WR(Reforms) Department dt:-12-06-2015 has nominated JDWA as a Member in the District Level Sanction Committee for finalizing the issues as per G.O.Ms No.22 dt:-23-02-2015 while settling the issues and recommendation to the Government through SLSC for the works executed by all the Engineering Departments.

The JDWA(zonal officer) as an immediate superior officer maintains close proximity with the PAOs(W&P)/APAOs(W&P) under his administrative control with regard to high value works payments and also clarifications etc., if any sought for by the PAOs(W&P)/APAOs(W&P) in all matters in a very short span of time.

**Category-III & IV : Pay & Accounts Officer(Works Accounts) & Asst. Pay & Accounts Officer(Works Accounts)**

- Responsible for 100% pre-check on all sorts of claims viz work bills, firm bills, establishment bills, contingent bills and departmental adjustment bills, which is not there in any comparable organization viz Treasuries and Local Fund Dept.
- Responsible to scrutinize all the sanctions of estimates, revised estimates, work-slips, completion reports, Agreements and supplemental agreement, the data for the rates of items in the estimates and supplementals etc.
- Responsible for rendition of expenditure accounts for the expenditure incurred to the Accountant General, AP every month as per the provisions of PAO Manual.

**Category-V & VI : Divisional Accounts Officers Grade-I & Grade-II**

- The DAO(W) are financial advisors to the Executive Engineer and next to the Executive Engineer in the hierarchy and are responsible in all financial and accounting matters.
- The Divisional Accounts Officer Works ) is a Custodian of original agreements, tender documents, comparative statements and related confidential correspondence including that arising from higher offices ( Para 158 of D-Code).
➢ Responsible of applying certain preliminary checks to the initial accounts, vouchers etc., (Para 89(a)(ii) of ‘A’ Code).

➢ An adviser to the Executive Engineer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally. (Para 89(a) (iii) of ‘A’ Code.)

➢ Responsible for the necessary check on all sanctions accorded by the Divisional Officer except in the case of technical sanction to estimates and sanction to write off stores or losses of public money, which will be audited by Audit Office (Para 95(1) of A.P.W.A. Code).

➢ Solely responsible for issue of objections on account of excess over or for want of sanctioned estimate in the case of petty works (Para 91 (c ) of ‘A’ Code).

➢ Responsible for personally explaining the defects of procedures and imparting necessary instructions thereon to the sub-divisional officers and their staff during the inspection of sub-divisions( Para 92 of ‘A’ Code).

➢ Responsible for the arrangements for checking the computed tenders by personally conducting a test check and also to see that the comparative statement correctly incorporates the totals checked on the individual tenders.(G.O. Ms No.:1035, PWD dt:-20-04-1960).

➢ Responsible for bringing prominently to the notice of the Executive Engineer atleast once a month, all irregular transactions on which action has not already been taken by the later at the instance of Sub-Divisional Officers or of his own motion. (Para 100(2) of ‘A’ Code).


➢ To see that the intimations of the change of emoluments is given to Divisional Officers for recovering the arrears of rents. (Para 264 (7) of ‘A’ Code).

➢ To conduct necessary check to Register of rents of buildings and lands(Para 266 of ‘A’ Code).

➢ To conduct review of M.Books periodically (Para 296 of ‘A’ Code).

➢ Responsible for the correctness of contractor’s ledger (Para 386 & 387 of ‘A’ Code).

➢ Responsible for the examination of all claims included in bills presented direct at Treasury. (Para 538 of ‘A’ Code).

➢ Responsible to ensure cent percent Arithmetical Accuracy of the entries recorded in M.Books and bills sent for pre-audit in Division Office under his supervision though not personally by himself. ( Para 540 of ‘A’ Code).

➢ To ensure that Expenditure which is within the competence of the Executive Engineer to sanction or regularize, is not incurred as a matter of course under the orders of sub-ordinate disbursing officer without his knowledge (Para 545 of ‘A’ Code).
➢ To ensure that without the orders of the competent authority the gross expenditure authorized is not exceeded or surplus receipts realized are not utilized towards additional expenditure. (Para 547 of ‘A’ Code).

➢ Responsible to check the identity and the amount of the cheques entered as cashed in the treasury Pass book (Para 552 ‘A’ Code).

➢ Responsible that all corrections advised by the A.G are specially brought to the notice of the Executive Engineer (Para 579 of ‘A’ Code).

➢ To see that new buildings are entered in the Register of Buildings and Lands, steps are taken to revise the rentals and correct capital cost of Building is noted in the Register (Para 584 of ‘A’ Code).

➢ To review of all Registers, books and accounts of the Division Office and Sub-Division Offices (Para 588-A of ‘A’ Code).

➢ On behalf of the Divisional Officer, the D.A.O should examine the accounts of the disposal of money obtained on bills presented direct at Treasuries. (L.R. under Art 239 of APAC Vol-III).

➢ In respect of the vouchers not required to be sent to A.G., A.G. presumes that details audit on such vouchers is conducted by D.A.O (Para 554 of ‘D’ Code).

[Signature]

Director of Works Accounts
A.P., Ibrahimpatnam
ANNEXURE-II

Budget & Expenditure Details of Works Accounts Department for the Year 2017-18

(Rs. in lakhs)

<table>
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<th>S.I.No.</th>
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Director of Works Accounts,
A.P., Ibrahimpatnam
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<th>S.No</th>
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<th>Name of the Office</th>
<th>Working Strength</th>
<th>No. of Bills</th>
<th>Amount (Rs in Lakhs)</th>
<th>No. of challans</th>
<th>Amount (Rs in Lakhs)</th>
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**Total**: 324 272503 2209729.14 42019 668404 242575 1980708.82

Director of Works Accounts
A.P., Ibrahimpatnam