



**Office of the Accountant General (A&E)-1, M.P.**  
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No./WA-1/office order/2025-26/02

Date:02.06.2025

### Office Order

Para 8.12 of the MSO(A&E) Volume-I provided that the Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the Division. If he considers that any transaction or order affecting receipts and expenditure is such as would be challenged by the Accountant General, if preliminary checks entrusted to the Divisional Accountant were applied by the former, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that officer. It will be then be his duty to comply with the orders of the Divisional Officer, but if he has been overruled and is not satisfied with the decision, he should be at the same time make a brief note of the case in the Register of Divisional Accountant's Objection (Form 23) and lay the register before the Divisional Officer, so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly, or of recording, for the information of the Accountant General, his reasons for disregarding that advice. An objection entered in this Register should not be considered as finally disposed of until it has been reviewed by the Accountant General, for whose inspection should be available at all times.

Same provisions has been provided in the MSO (Audit) that an objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant General(Audit) for whose inspection should be available at all times.

Recently this office is getting complaints from the DA Cadre regarding non-compliance of the provisions of the prevailing Rules and Regulations by the Executive Engineers. It is directed to all Senior Divisional Accounts Officers/ Divisional Accounts Officers I & II and Divisional Accountants to adhere to the provisions of the CPWA Code, MSO (A&E) Volume-I and MSO (Audit) regarding maintaining Register for objections on basis of the statement of reasons on the transaction by the Divisional Accountant and disregarding the advice by the Divisional Officer.

(Authority: Deputy Accountant General (Works Accounts) order dated 02.06.2025)

Senior Accounts Officer (WAD)

Copy to:

(i) All Sr. Divisional Accounts Officers/Divisional Accounts Officers I & II/Divisional Accountants