



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), ODISHA,
PURI BRANCH, PURI**

O.O.No.WM- 123

Date: 16.10.2012

It has come to the notice of this office that very often DAs/DAOs are reporting about irregular transactions committed in the P.W.Divisions in course of execution of works for necessary redressal. In this connection it may be mentioned here that the role of DAs/DAOs in P.W. Divisions have been well defined in the C.P.W.A code as well as in the C.A.G's M.S.O(A&E) & MSO(Audit).

It is drawn from the above that the DA/DAO is expected to see that the rules and orders in force are observed in respect of all the transaction of the division. If the DAO considers that any transaction or order affecting receipts/expenditure is such as would be questioned by the office of A.G if the preliminary internal check entrusted to the D.As and 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 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 at the same time make a brief note of the case in the Register of D.A's objections (Form-60) and lay the Register before the Divisional Officer, so that the latter may have an opportunity either of accepting the D.A's advice on reconsideration and ordering action accordingly, or of recording, for the information of the A.G, 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 A.G(Audit) for whose inspection the register should be available at all times.

The DAs/DAOs are therefore impressed upon to scrupulously follow the above procedure before bringing out any irregularities to the notice of this office. In case the Divisional Officer does not respond to the above procedure, Xerox copy of the brief note of the case as recorded in the Register (Form-60) may be sent to this office which will be forwarded by this office to the Divisional Officer for his comments. if the circumstance so warrants the matter will be taken up with the State Finance Department for necessary action, as circulated earlier vide this office letter No.WM-1491 dated 27.02.2012.

However, all defalcations or losses of public money, stores or other property, which required report to the Accountant General under the financial rules of the Government should be reported immediately.

Sd/-

**Deputy Accountant General
(Works Accounts)**

Memo. No.WM-Allegations/1074(200)

Dated:16.10.2012

Copy forwarded for information and necessary action to:-

1. All DAs/DAOs
2. All B.O.s
3. AAO,VLC-I/VLC-II/. VLC-III/ VLC-IV/ VLC-V/ VLC-VI/ VLC-VII
4. O.O. Book (WM).


Sr. Accounts Officer