

भारतीय लेखा परीक्षा एवं लेखा विभाग
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दिनांक: 05/2026

कार्यालय आदेश-

यह लेख किया जाता है कि इस कार्यालय से किये जाने वाले पत्राचार में संभागीय लेखापाल संवर्ग के अधिकारियों/ कर्मचारियों द्वारा मात्र अपने हस्ताक्षर ही किये जाते हैं। अतः, इस सम्बन्ध में सभी वरिष्ठ संभागीय लेखाधिकारियों/ संभागीय लेखाधिकारी -1/2 एवं संभागीय लेखपालों को यह निर्देशित किया जाता है कि भविष्य में इस कार्यालय से किये जाने वाले सभी पत्राचारों में, मासिक लेखे के प्रपत्र, कार्यालयीन एवं अन्य पत्राचार में हस्ताक्षर के साथ अपना नाम एवं Employee ID भी दर्ज करना सुनिश्चित करें।

संलग्न SOP (Standard Operating Procedure (SOP) for Submission of Monthly Accounts) का भी अनुपालन सुनिश्चित करें।

(प्राधिकार : महालेखाकार (लेखा एवं हकदारी)-म.प्र. के आदेश दिनांक 21.05.2026)

उप महालेखाकार (निर्माण लेखा)

प्रति,

संभागीय लेखापाल संवर्ग के समस्त

वरिष्ठ संभागीय लेखाधिकारी/ संभागीय लेखाधिकारी -1/2

एवं संभागीय लेखापाल

Standard Operating Procedure (SOP) for Submission of Monthly Accounts

1. Objective

The objective of this **Standard Operating Procedure (SOP)** is to establish a standardized process for timely and accurate submission of Monthly Accounts by works divisions to this office, ensuring completeness, accountability, efficiency and compliance with prescribed Rules and Formats as per CPWA Code, MSO (A&E)-I Chapter 8 and Office orders and circulars issued by this officer from time to time.

2. Scope

This SOP applies to Divisional Accountants working under the administrative control of this Office and working under the following Works Departments:

- Public Works Department (PWD)
- Water Resources Department (WRD)
- Public Health Engineering Department (PHE)
- Narmada Valley Development Authority (NVDA)
- Rural Engineering Services (RES)

3. Parameters / Guidelines

Performance of DA/DAO/Sr. DAO will be monitored on the following parameters;

Compilation of Monthly Account

- Compilation of Monthly Accounts of divisions in regular posting/additional charge/supervisory charge as per Chapter 22 of the CPWA Code until Works Accounts are completely generated through IFMIS Portal without any discrepancies.
- Monthly Account generated through IFMIS Portal should be tallied with the Monthly Accounts prepared manually using Cash Book of the Division;
- Any difference in IFMIS Generated account and Manual Account should be noted and rectified as soon as possible.

Submission Timeline

- As per para 22.4.15 CPWA Code, the Monthly Account in Form CPWA 80 is due to reach the Accountant Generals Office by such date of the month following that to which it relates, as may be fixed by this office.
- Submission of compiled monthly accounts alongwith Vouchers shall be submitted to this office in physical form by 5th of the succeeding month.

Authentication of Monthly Accounts

- As per para 22.4.18 of the CPWA Code, the Divisional Accountant is required to sign not only the Monthly Account but also all the schedules etc., accompanying it.
- The Divisional Officer must, sign the Monthly Accounts and the List of Accounts Form CPWA 83.
- The signature of the Divisional Accountant must be accompanied by Full Name, Employee ID and type of charge (Regular/Additional/Supervisory/Link)

Completeness of Accounts

- Monthly Account should be submitted with all the Schedules as per para 22.4.15 of the CPWA Code.
- Monthly Accounts must be complete in all respects with supporting schedules and vouchers as described in List of Schedules Form-83.
- Signed hard copy of the IFMIS generated Monthly Account shall be submitted alongwith the monthly account.

Schedules and Formats

- All schedules must be prepared strictly in accordance with the CPWA Code Book of Forms.
- Office order dated 27.01.2026 in this regard should be followed.

Schedule docket

- Schedule Docket shall be prepared and submitted as per para 22.4.2 CPWA Code.
- All vouchers and transfer entry orders required to be submitted with the Monthly Accounts should be attached to the respective Schedule Docket.
- Each Schedule Docket shall be numbered with proper classification and name of work noted on it.
- All vouchers shall be uploaded on IFMIS as directed vide Office order dated 02.03.2026

Compliance and Evaluation

- Performance of the Official/Officer shall be assessed for transfer and posting and APAR on compliance of guidelines in compilation and submission of Monthly Accounts.