



कार्यालय महालेखाकार (ले व ह)-II, महाराष्ट्र
सिविन नार्न्स, नागपुर - ४४०००१

OFFICE OF
THE ACCOUNTANT GENERAL (A&E)-II
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No. WM-I/DAOs-DAs 1717

Date:- 23/06/2025

Circular No.60

Subject:- Procurement of goods and services – regarding

As per para 4.2.2 of Maharashtra Public Works Accounts Code, the functions of the divisional accountants are threefold: (i) as accountant i.e. compiler of the accounts of the division in accordance with the prescribed rules (ii) as internal checker, charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc. (iii) as a financial assistant i.e. as the general assistant and advisor to the divisional authorities in all matters relating to the accounts and budget estimates or to the operation of financial rules generally.

Divisional Accounts Officers and Divisional Accountants posted in the Public Works and Water Resources Divisions of the State of Maharashtra during the discharge of their duties might be coming across the processes involved in procurement of goods and services for the organization involving identifying needs, selecting vendors, negotiating contracts and managing orders and payments, accounting for receipt and expenditure, etc. While performing these duties, there might have been incidences in which DAOs/DAs have noticed transgressions/deviations from the procedures to be followed in procurement process.

Divisional Accounts Officers/Divisional Accountants are hereby directed to report (either through letter/email) such incidences of transgression/ deviation from procedure noticed during the discharge of their duties (including objections raised by them in objection books) as mentioned above in various Public Works and Water Resources Divisions of the State of Maharashtra in which they are posted at present as well as during earlier postings. This is purely for academic exercise. The incidences reported by the DAOs/DAs will be kept confidential and the identity of DAOs/DAs will also not be disclosed.

[Handwritten signature]
23.6.25

Sr. Dy. Accountant General (Works Accounts)

To

1. All the Divisional Accounts Officers/Divisional Accountant (through website)
2. General Secretary, DAO/DA s Association, Maharashtra

3. Sr. Accounts Officer/EIS to upload the circular on office website
4. All charges of WM-I
5. Circular file