

Office Of The Principal Accountant General (A&E) Gujarat,
“ Audit Bhavan” Navrangpura, Ahmedabad- 380009

No. WM-I/APAR/2025-26/

Circular No. WM-I/ 10 Dated: 6/10/2025

Subject: Preparation and Submission of Confidential Reports by Inspecting Officer through PAG/AG (Audit) in respect of quality of work and conduct of Divisional Accountant, Divisional Accounts Officer Gr-II, Divisional Accounts Officer Gr-I, and Sr. Divisional Accounts Officers.

1. As per Hqrs' circular letter no. 19-staff/2025 No. 452-Staff (Appt.III)/134-2025 dated 26.06.2025, new provision at para at 7.16.4 of MSO (Admn), Vol.I has been added introducing "Accepting Authority" at the level of Pr. Accountant General of the State in the process of APAR writing of Divisional Accountant, Divisional Accounts Officer Gr-II, Divisional Accounts Officer Gr-I, and Sr. Divisional Accounts Officer.
2. The Accepting Authority shall provide specific comments on the remarks of the Reporting and Reviewing Officers, addressing any differences of opinion with detailed, evidence-based reason and assigning overall numerical grade.
3. In assessing performance and determining overall grade, the Reviewing Authority (DAG/Sr.DAG) and Accepting Authority (AG/PAG) shall consider the Confidential Report submitted by the Inspecting Officer through the Accountant General (Audit) as prescribed in para 7.17 of MSO (Admn) Vol-I focusing on quality of work and conduct.
4. As given in CAG's MSO Vol-I, Para 7.17 "The Inspecting Officer inspecting the accounts of the Division should also submit to the Accountant General (A&E) through the Accountant General (Audit) a Confidential Report written in his own handwriting on the work and conduct of the Divisional Accountants /Divisional Accounts Officers covering the areas mentioned in columns A.2 and A.3 of Part-III only of Form No. 10 (Quality of output/Analytical ability) as judged mainly by the quality of the work inspected by him. This report should mention inter alia how far the Divisional Accountant / Divisional Accounts Officer himself posted with the relevant rules and procedures relating to audit and accounts and has his personal copies of the codes and other books of reference corrected up-to-date.
5. It is also given in CAG's MSO (Audit) Para 6.2.8 " Where administration of the cadre of Divisional Accountants is vested in the Indian Audit and Accounts Department, the Inspecting Officer should submit to the Accountant General (A&E), through the Accountant General (Audit), a confidential report, in his own handwriting, on the work and conduct of the Divisional Accountant, as judged mainly by the quality of the work

done by him and the results of the audit checks applied by him during the entire period covered by the inspection. No opinion on the work of the Divisional Accountant should be expressed in the Inspection Report.

6. The officials involved in the Audit of R&B and Irrigation divisions where DAs/DAOs are posted are therefore requested to prepare a Confidential report in respect of quality of work and conduct of the Divisional Accountant/Divisional Accounts Officer. The Confidential reports will be based on results of Audit where the role of the Divisional Accountant cadre will be assessed on basis of records subject to audit and results of audit thereof. If more than one official of the Divisional Accountant cadre is involved during the period covered in Audit, separate Confidential reports for each official will be required to be prepared. The Confidential report will be in the format enclosed as Annexure-A and Appendix to be submitted by the concerned Divisional Accountant.
7. These reports post approval of the Principal Accountant General (Audit-I/Audit-II) will be communicated to the Principal Accountant General (A&E). The report may be sent through the Group Officer of the concerned audit office conducting works audit inspection.

(Approved by Principal Accountant General (A&E) vide orders dtd 1/10/2025)

Encl.-(1) Annexure A

(2) Appendix-I Arrear report

(3) Headquarters letter dtd 26/6/2025

WM-I/O.W.M. 85270855 Tmo. 15470158
07/10/25 07/10/25

Sd/-

Sr.Dy.Accountant General(A&E)

Copy for necessary action-

1. Secretary to Pr.AG/Audit-II, Ahmedabad
2. Secretary to Pr.AG/Audit-I, Rajkot.
3. Secretary to Pr. Accountant General(A&E). Gujarat, Rajkot .
4. DAG/AMG-II O/o Pr. Accountant General (Audit-II), Gujarat, Ahmedabad
5. DAG/AMG- III , O/o the Accountant General (Audit-I), Gujarat, Rajkot , Branch Ahmedabad.
6. Sr/AO-AMG-II , O/o Pr. Accountant General (Audit-II), Gujarat, Ahmedabad
7. Sr.AO/AMG-III, O/o the Accountant General (Audit-I), Gujarat, Rajkot , Branch Ahmedabad.
8. Sr. AO/ITS Cell, Rajkot for uploading on office website.
9. Secretary, Divisional Accounts Association.

Rachika

Sr. Accounts Officer/WM-I

ANNEXURE - A

REPORT IN RESPECT OF THE DIVISIONAL ACCOUNTANT/DIVISIONAL ACCOUNTS
OFFICER/SR. ACCOUNTS OFFICER FOR THE PERIOD
FROM.....

Sl. No.	Particulars	Information to be filled by Inspecting Officer
1	Name of Divisional Accountant/ Divisional Accounts Officer/ Sr. Divisional Accounts Officer with Designation	
2	Date of Joining the Division	
3	Period of Inspection	
4	State of Accounts work in the Division	
5	Knowledge of Divisional Accountant/ Divisional Accounts Officer/ Sr. Divisional Accounts Officer on rates/orders and procedures relating to Audit and accounts.	
6	Ability in the noting and drafting	
7	Capability to manage as well as to exercise healthy control over work / subordinates	
8	Dealing with Divisional Officer, Sub Divisional Officers.	
9	Any item of work or duty in which the Divisional Accountant/ Divisional Accounts Officer/ Sr. Divisional Accounts Officer work performance is noteworthy.	
10	General Assessment	

Date :

Signature of Inspecting Officer

Appendix-I
Arrear Report

Name of Division:

Position of arrear of accounts ending in the Audit.

1. Monthly Accounts.
 - (1) Date of receipt of monthly account in Accounts Office.
 - (2) Date of receipt of vouchers/S.D. in Accounts Office.
2. Inspection report No of I.R
No of outstanding reports
 - 1) Inspection report outstanding at the time of last inspection
 - 2) Added
 - 3) Since settled
 - 4) Balance (with details of period of I.Rs, No of I.Rs)
3. Audit note/Total no of Audit notes/No of audit
 - 1) Outstanding at the time of last inspection
 - 2) Added
 - 3) Since settled
 - 4) Balance with monthwise details of outstanding audit/test audit notes.
4. Balance under suspense and other heads
 - 1) "Cash settlement Suspense Accounts."
 - 2) P.W. Deposits
 - 3) Other remittance
5. Miscellaneous P.W. Advance."
6. Settlement of old outstanding objection book items.
 - 1) Outstanding at the time of last inspection
 - 2) Added
 - 3) Since learned
 - 4) Balance (with year wise details)
7. Settlement of difference in form P.W.A. 26 Schedule of monthly settlement with treasuries and submission of awaited schedules.

8. Review/Non recording of completed Measurement books
 - 1) Outstanding at the conclusion of last inspection
 - 2) Since added
 - 3) Since cleared
 - 4) Balance
9. Outstanding recoveries of rents of government residential buildings with action taken to effect recoveries.
 - 1) Outstanding against other departments
 - 2) Outstanding against Govt servants
 - 3) Outstanding against private parties
10. Maintenance of Register of works/Works abstract
 - 1) Outstanding at the conclusion of last inspection
 - 2) Since added
 - 3) Since cleared
 - 4) Balance

Divisional Accountant/Divisional Accounts Officer

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



Circular No. 19 -Staff/2025
No. 452 Staff (Appt. III)/134-2025
OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 26.05.2025

To

1. All Pr. Accountant General/ Accountant General (A&E)
(As per mailing list)
2. All Pr. Accountant General/ Accountant General (Audit)
(As per mailing list)

Subject: Addition of para 7.16.4 of MSO (Admn) for introduction of "Accepting Authority" for Annual Performance Appraisal Report writing of Divisional Accountant, Divisional Accounts Officer, Gr. II, Divisional Accounts Officer, Gr. I and Sr. Divisional Accounts Officer.

Sir/Madam,

Presently, procedure of Annual Performance Appraisal Report (APAR) writing of Divisional Accountant, Divisional Accounts Officer, Gr. II, Divisional Accounts Officer, Gr. I and Sr. Divisional Accounts Officer is guided by para 7.16 of MSO (Admn). Vol. I which prescribes Divisional Officer (Executive Engineer) of the concerned division as Reporting Officer and Sr. DAG/DAG in charge of Work Accountant as Reviewing Officer.

2. Now, it has been decided by the Competent Authority to introduce "Accepting Authority" at the level of Pr. Accountant General/Accountant General of the state in the process of APAR writing of these cadres, for which new provision at para at 7.16.4 of MSO (Admn), Vol. I is added as below:

New Para 7.16.4

a. Upon review of the Annual Performance Appraisal Report (APAR) by the concerned Senior Deputy Accountant General/Deputy Accountant General (Sr. DAG/DAG), the APAR shall be forwarded to the Principal Accountant General/Accountant General, who shall serve as the *Accepting Authority*. The Accepting Authority shall provide specific comments on the remarks of the Reporting and Reviewing Officers, addressing any differences of opinion with

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detailed, evidence-based reasons. Additionally, the Accepting Authority shall assign an overall numerical grade on a scale of 1 to 10, reserving grades 9 and 10 for exceptional performance substantiated by specific achievements, as per established guidelines.

b. In assessing performance and determining the overall grade, the Reviewing Authority (DAG/Sr.DAG) and Accepting Authority (AG/PAG) shall consider the Confidential Report submitted by the Inspecting Officer through the Accountant General (Audit), as prescribed in para 7.17, focusing on the quality of work and conduct. The entire process shall strictly adhere to the timelines specified in DoPT OM No. 21011/10/2025 PP(A-II) dated 09.04.2025, ensuring completion by the stipulated deadlines.

c. Representation against the entries and the final grading given shall lie with DAI (Govt. Accounts).

3. The role and responsibilities of "Accepting Authority" are prescribed in DoPT OM No. 21011/1/2005-Estt (A) (Pt.II) dated 23.07.2009. Instructions regarding other modalities related to format, timeline etc. will be issued by Headquarters subsequently.

4. Further, it has been brought to notice that the mechanism prescribed in para 7.17 of MSO (Admn), Vol.I is not being followed in most of the states. In this regards, Pt. AG/AG (Audit) of all concerned states, where Divisional Accountant cadre is in operation, are requested to adhere to the provisions of the para.

5. These modified provisions shall be applicable with effect from next reporting cycle 2025-26.

Yours faithfully,

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Asstt. Comptroller & Auditor General(N)