

Office of the Principal Accountant General (Audit-I)
Madhya Pradesh Gwalior

No. SMU/2025-26/F-13/

Dated 23-06-2025

Office Order - 28

Sub- Preparation and submission of Confidential Report 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 Officer.

- 1.0 As per Hqrs' circular letter no. 19-Staff/2025 No. 452-Staff (Appt.III)/134-2025 dated 26.05.2025, new provision at para at 7.16.4 of MSO (Admin), 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.
- 2.0 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.
- 3.0 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 focussing on quality of work and conduct.
- 4.0 The (Head of the Audit Officials) involved in the Audit of Rural Engineering Services, Divisions and similar formation where DAs/DAOs are posted in cadre positions are instructed to prepare and submit the Confidential Report 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 Officer working in the concerned Auditable Entity, to the SMU formation through the Group Officer in the Office of the Pr. Accountant General (Audit-I) Madhya Pradesh, Gwalior in the format enclosed as Annexure A. The Arrear Report of the Division and Form 60 (enclosed) shall form part of the Confidential Report.

4.1 The Confidential Report will be based on results of Audit where the role of the officials of Divisional Accountant cadre will be assessed on records subjected to Audit and results of Audit thereof. Thus, for each Audit observation a parallel document in respect of each attribute of Annexure A (not to be issued/shared) for supporting the assessment in the Confidential Report shall be prepared. Where 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.

5.0 These Confidential Reports post approval of Principal Accountant General (Audit-I), Madhya Pradesh, Gwalior will be communicated to Accountant General (A&E), M.P. Gwalior for suitable action.

(This issues with the approval of Principal Accountant General)

Encl. – (1) Annexure A
(2) Arrear Report (Appendix-I)
(3) Form 60 (Appendix-II)


Sr. Audit Officer/SMU

No. SMU/2025-26/F-13 / STR-663 to 675

Dated : 23-06-25

Copy for information and necessary action-

1. Secy. to PAG (A&E-I), M.P., Gwalior
2. Secy. to PAG (Audit-I), M.P., Gwalior
3. DAG/AMG-I, II, III, IV, V
4. SrAO/APDAC and SrAO/CA-RES
5. SrAO/IS wing for updating on Official Website
6. Assistant Director/Brajbhasha for Hindi Translation
7. Shri Naresh Ahuja, AAO/OE-14 for intranet/internet related work
8. Guard File
9. Notice Board


Sr. Audit Officer/SMU

ANNEXURE A

**REPORT IN RESPECT OF THE DIVISIONAL ACCOUNTANT/ DIVISIONAL
ACCOUNTS OFFICER/SR. DIVISIONAL 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 Birth	
3.	Date of Continuous service in IA & AD	
4.	Date of passing the Divisional Accountant Examination	
5.	Date of Joining the Division	
6.	Period of Inspection	
7.	State of Accounts work in the Division	
8.	Knowledge of Divisional Accountant/Divisional Accounts Officer/Sr. Divisional Accounts Officer about Rules & Orders	
9.	Ability in the noting and drafting	
10.	Capability to arrange as well as to exercise healthy control over work /subordinates	
11.	Dealing with Divisional Officer, Sub Divisional Engineers	
12.	Any other item of work or duties in which the Divisional Accountant/Divisional Accounts Officer/Sr. Divisional Accounts Officer is especially good	
13.	General Assessment	

Dated: - _____

Signature of Inspecting Officer

Appendix-I
Arrear Report

Name of Division:

Position of arrear of accounts ending in the Audit.

1 Monthly Account.

- 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.R.s No. of).

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 month-wise detail of outstanding audit/test audit notes.

4 O.B. Items

No. of items.

- 1) Outstanding at the time of last inspection.
- 2) Added.
- 3) Since learned.
- 4) Balance (with year-wise details).

5 Stock T&P Return (Separate for each return).

- 1) Return in arrears at the time of last inspection.
- 2) Added.
- 3) Since cleared.

- 4) Balance with period of return.
- 5) Accounts.
- 6 **Schedule of settlement with treasuries.**
 - 1) No. of forms in arrears of at the time of last inspection.
 - 2) Added.
 - 3) Form since submitted to audit.
 - 4) Balance (with month-wise breakup).
- 7 **Balance under definite suspense and position heads etc.**
 - 1) Cash settlement Suspense accounts.
 Balance at the clearance time of last inspection.
 Balance outstanding.
 - 2) P. W. Deposits.
 - 3) Other remittance.
 - 4) Voucher wise Misc. Advance.

Other items.

- 8 **Non-closing of Manufacture accounts Machinery.**
 - 1) Outstanding at the time of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 9 **Review/Non-recording of completed Measurement Books.**
 - 1) Outstanding at finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 10 **Non-presentation of material at site accounts Road materials.**
 - 1) Outstanding at the finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 11 **Outstanding of Rent/Revenue.**

- 1) Outstanding against other departments.
 - 2) Outstanding against Govt. servants.
 - 3) Outstanding against Private parties.
- 12 **Outstanding for industrial under the Column.**
- 1) Outstanding at the finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 13 **Maintenance of Register of works/Works abstract.**
- 1) Outstanding at the finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 14 **Any other items of arrears.**
- 1) Outstanding at the finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.
- 15 **Non-preparation of annual certificate of balance.**
- 1) Outstanding at the finish of last inspection.
 - 2) Since added.
 - 3) Since cleared.
 - 4) Balance.

Sr. Divisional Accounts Officer

Appendix II

REGISTER OF DIVISIONAL ACCOUNTANTS' OBJECTIONS

Item No.	#Brief particulars of the transaction or order placed under objection by the Divisional Accountant	Name of objection (Rules and orders to be quoted)	Amount placed under objection	Dated initials of the Divisional Accountant	Divisional Officer's replies (with reason for not admitting the objection)	Remarks by the Inspecting Officer
1	2	3	4	5	6	7
			Rs.			

Note: - This Register will remain in the personal custody of the Divisional Accountant except when submitted to the Divisional Officer.

Objection relating to transactions and orders of subordinate officer which fall within the powers of the Divisional Officer to sanction, or confirm should not be entered in this register.

Sr. Divisional Accounts Officer