

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

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, Pr. 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)