



सत्यमेव जयते

भारतीय लेखा तथा लेखापरीक्षा विभाग  
कार्यालय महालेखाकार (लेखा एवं हकदारी)-द्वितीय, उत्तर प्रदेश  
**INDIAN AUDIT AND  
ACCOUNTS DEPARTMENT**  
OFFICE OF THE ACCOUNTANT GENERAL  
(ACCOUNTS & ENTITLEMENT) II. U.P.  
प्रयागराज/PRAYAGARJ

No. AE II/03/DACC/APAR FORM/16/Gr-I/2019/31  
(Through Official Website)

Date:02.06.2022

To,

All Executive Engineer (Reporting Officers)

Subject: Additional guideline<sup>e</sup> for APARS reporting in respect of DAOs/DAs.

Sir,

I am to invite a reference to the letter No: AE II/03/DACC/APAR FORM/16/Gr-I/2019/Vol.-I/258 dtd. 01.03.2021 and reminder dated 08-03-2021 on the subject noted above vide which additional guidelines for APAR contained in the Circular No. 44 staff (Disc.-I)/06-2020 dated 21-10-2020 and circular No. 38/staff(Disc.-I)/06-2020 dated 09.05.2022 of Comptroller & Auditor General of India, New Delhi.

As per the said circular under reference above, targets, representing Key Result Areas, are to be fixed for all officers/offices to be reported upon by March 15 each year but the same have not been received in this office.

It is therefore, requested to fix the targets representing KRA, for DAOs/DAs working under your control and forward the same to this office along with their APAR for onward submission to the O/o the Comptroller & Auditor General of India, New Delhi.

Enclosure: As above

Yours faithfully,

Sr. Deputy Accountant General (DACC)

No. AE II/03/DACC/APAR FORM/16/Gr-I/2019/

of Date

Sr. AO/Computer Cell with request to upload the above letter on official website.

CA to DAG (DACC)

To

1. All Heads of Department in IA&AD
2. Principal Director (Headquarters)

Subject: **Performance Management System- 'Macro Profile Review'**

Sir/Madam,

I am to invite a reference to this office Circular No. 44-Staff (Disc.-I)/2020 issued under No. 186- Staff (Disc.-I)/06-2020 dated 21.10.2020 (copy enclosed) on the subject cited above.

2. As per para 2 of aforesaid circular dated 21.10.2020, it has been instructed that the Competent Authority has decided that Cadre Controlling Authorities in every office shall fix targets representing 'Key Result Areas' for all officers before March 15<sup>th</sup> of each year, beginning with APAR reporting year 2021-22 and **submit the same to the functional DAI/ADAI in Headquarters office by 30<sup>th</sup> of March every year.**

3. Further as per Para 3 of the aforesaid Circular dated 21.10.2020, it had been instructed that a 'macro profile review' of performance reporting as per the details given in Annexure-I of the circular shall be introduced by the Heads of Department in IA&AD which will give an overall grading profile/curve at various level of reporting. At the end of the APAR reporting year, a report of such review (as per timeline give in Annexure 2 of the Circular) may be submitted to the functional DAI/ADAI.

4. It is requested that the status report regarding the compliance of the aforesaid instructions for reporting year 2021-22 and 2022-23 in the enclosed Annexure in MS-Excel sheet (MS-Excel soft copy only and not in pdf format), may be forwarded by e-mail only and not by hard copy at saoldisc@cag.gov.in with a cc copy to sandeepk.cag@cag.gov.in by 12.05.2022 positively, **treating the matter as most urgent.**

Encl: As above.

Yours faithfully,

Sd/-

(Nilesh Patil)

Assistant Comptroller & Auditor General (N)-I

Email

sao1disc@cag.gov.in

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**Performance Management System- 'macro profile review**

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**From :** ASHWANI KUMAR RAINA <sao1disc@cag.gov.in> Thu, Oct 22, 2020 03:10 PM  
**Subject :** Performance Management System- 'macro profile review 1 attachment  
**To :** cag-all-offices <cag-all-offices@lsmgr.nic.in>

Sir/Madam

Please find attached a copy of the Circular No. 44 -Staff (Disc.-I)/2020 issued under letter no. 186- Staff (Disc.-I)/06-2020 dated 21.10.2020 for information and necessary action .

Y/F

Ashwani Kumar Raina

Sr A.O. (Discipline)

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**Performance Management.pdf**  
3 MB

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By Speed Post

Office of the Comptroller & Auditor General of India  
New Delhi

(For exclusive use in IA&AD and not  
to be quoted or published elsewhere)

Circular No. 44 -Staff (Disc.-I)/2020

No. 186- Staff (Disc.-I)/06-2020

Dated 21.10.2020

To

1. All Heads of Department in IA&AD  
(as per mailing list)
2. Principal Director (Headquarters)

Subject: **Performance Management System- 'macro profile review'.**

Sir/Madam,

Department of Personnel and Training vide its "Brochure on preparation & maintenance of APAR for central civil services" has issued detailed guidelines for preparation and maintenance of Annual Performance Appraisal Report (APAR) for central civil services. As per these guidelines, it is inter-alia laid that:

- i. Performance of government is ultimately the sum total of the performances of the individuals through which it functions. Government has, therefore, to know from time to time how its constituents function. This information is essential for proper personnel administration and management.
- ii. The system of APAR on the performance of government servants is a means to an end and not an end in itself. The ultimate goal is to optimise the achievement of government policies and programmes. This is possible only if the APAR leads to the optimization of the performance of the concerned government servants. The main focus of the Reporting Officer should, therefore, be developmental rather than judgemental. The APAR should be a true indicator of the achievement of the government servant; it should not be a mere tool to control or discipline him.
- iii. The Reporting Officer, at the beginning of the year has to set quantitative/physical targets in consultation with each of the government servants, whose report he is required to write. Performance appraisal is meant to be a joint exercise between the government servant reported upon and the Reporting Officer. While fixing the targets, priority should be assigned item-wise taking into consideration the nature and the area of work. The APAR is initiated by the government servant to be reported upon himself, who gives a brief description of his duties, specifies the targets set for him wherever applicable, achievements against each targets, the shortfalls, if any, constraints encountered and areas where the achievements have been greater.
- iv. The form in which the APARs are recorded may vary between different departments and between different levels of responsibility within a departmental hierarchy depending upon the nature of work and duties attached to various posts. However, each report should begin with the brief description of duties of the government servant reported upon, the quantitative/physical targets/objectives set for him and his achievements against each target and shortfalls with reference to the targets and the constraints encountered if any and items where the achievements have been significantly higher.
- v. The officer reported upon may be required to indicate specific areas in which he/she feels the need to upgrade skills and attend training programs. He/she should also

mention the specific steps that he/she has taken or proposes to take to upgrade his/her skills in the identified area. The Reporting/Reviewing Officer may give specific comments on the requirement of skill upgradation for the officer reported upon and suggestions to achieve it.

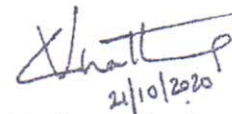
- vi. It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting, reviewing and accepting authorities should rate the officer against a larger population of his/her peers that may be currently working under them or would have worked under them in the past.
- vii. The columns in the APAR should be filled with due care and attention and after devoting adequate time.

2. In view of the aforesaid guidelines, the competent authority has decided that Cadre Controlling Authorities in every office shall fix targets representing 'Key result areas' for all officers before March 15 each year, beginning with APAR reporting year 2021-22 and submit the same to the functional DAI/ADAI in Headquarters office by 30<sup>th</sup> of March every year.

3. A 'macro profile review' of performance reporting as per the details given in *Annexure I* shall be introduced by the Heads of Department in IA&AD which will give an overall grading profile/curve at various levels of reporting. At the end of the APAR reporting year, a report of such review (*as per timeline given in Annexure 2*) may be submitted to the functional DAI/ADAI. This report should be objective and reflective of the performance of office/wing of the concerned Head of the Department. Therefore, the Head of the Department shall co-relate the profile/curve in relation to the performance of his/her office outputs, including audit reports.

Encl: Annexure 1 and 2.

Yours faithfully,



(V. S. Venkatanathan)

Assistant Comptroller & Auditor General (N)