

प्रधानमहालेखाकार(लेखापरीक्षा-I)का कार्यालय, ओडिशा, भुवनेश्वर  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)  
ODISHA: BHUBANESWAR

परिपत्र

CIRCULAR

Circular No.19

Date: -11.07.2025

विषय: एपीएआर समय-सीमा का कड़ाई से पालन और वार्षिक प्रदर्शन मूल्यांकन रिपोर्ट ग्रेडिंग के खिलाफ कर्मचारियों और वरिष्ठ लेखा परीक्षा अधिकारियों के अभ्यावेदन

Sub: Strict adherence to the timeline and representation of staff and Sr. Audit Officers against the Annual Performance Assessment Report grading.

संलग्न, कृपया उपरोक्त विषय पर मुख्यालय परिपत्र संख्या 24/स्टाफ (नियुक्ति-VI)/08-2025 पत्र संख्या 190/स्टाफ (नियुक्ति-VI)/08-2025 दिनांक 4 जुलाई 2025 की एक प्रति प्राप्त करें, जो स्व-व्याख्यात्मक है।

समूह नियंत्रण करने वाले सभी शाखा अधिकारियों से अनुरोध है कि वे एपीएआर समय-सीमा का कड़ाई से पालन करें और वार्षिक प्रदर्शन मूल्यांकन रिपोर्ट ग्रेडिंग के खिलाफ अभ्यावेदन के लिए अपने संबंधित समूहों में कर्मचारियों और वरिष्ठ लेखा परीक्षा अधिकारियों के बीच उपरोक्त परिपत्र परिचालित करें।

Enclosed, please find herewith a copy of the Headquarters Circular No. 24/Staff (Appointment-VI)/08-2025 letter No. 190/Staff (Appointment-VI)/08-2025 dated 4<sup>th</sup> July 2025 on above subject, which is self-explanatory.

All Group controlling Branch Officers are requested to circulate the above circular among the staff and Sr. Audit Officers in their respective groups for strict adherence of the timeline for submission of APARs and processing of representation against APAR.

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी/गोपनीय कक्ष

Memo No. PAG (Audit-I)/Conf. Cell/26/2025-26/87

Date:11.07.2025

Copy for kind information and necessary action forwarded to the:

- 1) Secretary to the Pr. A.G.(Au-I)/AG(Au-II) Odisha.
- 2) Steno to DAG(AMG-I)/DAG(AMG-II&IV)/DAG (AMG-III)/ Sr. DAG- Admn & V), O/o Pr. A.G. (Au-I) Odisha.
- 3) Steno to DAG(Admin)/DAG(AMG-I)/DAG(AMG-II)/DAG(AMG-III), O/o the A.G. (Au-II) Odisha.
- 4) Steno to the Deputy Director (CRA).
- 5) Welfare Officer, O/o the Pr. A.G.(Au-I) Odisha.
- 6) Branch Officer (Co-ord.)/AMG-I, AMG-II, AMG-III, AMG-IV, AMG-V, O/o the Pr. A.G.(Au-I) Odisha.
- 7) Sr. Audit Officer/Admin/ OE /Estate/OM, Hindi Cell & Legal Cell /Report (Main & ECPA)/Report (PAC)/ Trg & Exam/ITA/ O/o Pr. A.G.(Au-I) Odisha.
- 8) Asst Audit Officer/ DA&RC/, O/o the Pr. A.G.(Au-I) Odisha.
- 9) Sr. Audit Officer (Co-ord.)/AMG-I, AMG-II(Puri), AMG-III, O/o A.G.(Au-II) Odisha.
- 10) Sr. Audit Officer/ Admin/OE/OM/Hindi Cell/Report/Trg&Exam/ EDP Cell/ITA and other Sections, O/o A.G.(Au-II) Odisha.
- 11) Sr. Audit Officer/ Admin, O/o the Deputy Director (CRA)Odisha.
- 12) Notice Boards
- 13) Copy to Circular Guard file.

समिति पञ्च

11/07/2025

वरिष्ठ लेखापरीक्षा अधिकारी/गोपनीय कक्ष



भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय,  
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124  
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG,  
NEW DELHI-110124

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

परिपत्र संख्या. २४ /स्टाफ नियुक्ति-VI/08-2025

संख्या: 190 /स्टाफ नियुक्ति-VI/ए.पी.ए.आर/ 08-2025

04 JUL 2025

सेवा में,

भारतीय लेखापरीक्षा एवं लेखा विभाग के सभी विभागाध्यक्ष,

**Sub: Representation of Senior Audit Officers against the Annual Performance Assessment Report.**

महोदय/महोदया,

Annual Performance Assessment Reports are vital for proper personnel administration. Therefore, it is essential that they are completed within a time-frame so that up-to date Annual Performance Assessment Reports are available at any given time. The appraisee, the Reporting Authority and the Reviewing Authority should, therefore, undertake the duty of filling up the form with a high sense of responsibility.

2. The HQ receives various representations of Sr. AOs from the field offices against the entries made in the APARs wherein it has been observed that although the Department of Personnel & Training has set a deadline for completing such procedures, the representations along with necessary information/documents are being forwarded to HQ office with significant delays which result in non-adherence to these prescribed timeline as amended from time to time by DoPT. To improve this situation and further streamline the procedures for writing the APAR, following instructions need to be strictly complied:-

- (i) The concerned officer shall be given an opportunity to make any representation against the entries and the final grading given in the APARs within a period of fifteen days from the date of receipt of the entries in the APAR. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make {refer para 2(iv) of Department of Personnel and Training O.M No.21011/1/2005-Estt(A)(Pt-II) dated 14<sup>th</sup> May, 2009}.
- (ii) Strict time schedule (enclosed *Annexure-I*) has been prescribed for various stages in the matter of writing of APAR. The prescribed time schedule should be adhered to by all the authorities concerned. Any failure on the part of the Reporting/Reviewing officers to comply with the time schedule will be viewed seriously in the HQ. As such, in cases where proper justification for such delay(s) is not on record, action might be taken in terms of DOPT OM No. 35014/4/83-Estt.(A), dated 23<sup>rd</sup> September, 1985.

Uploaded  
on 15.7.25



3. Also, necessary information/documents to be enclosed while forwarding the representation to HQ office have been enclosed as *Annexure-II*. The same may be provided in order to put up the representation to the Competent Authority.

संलग्नक: उपरोक्तानुसार

25/12  
(सुमीत कुमार)  
सहायक नियंत्रक महालेखापरीक्षक (अराज)



**Time schedule for preparation/completion of APAR**  
**(Reporting year – Financial year)**

S.No.	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned (i.e. to officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31 <sup>st</sup> March.
2.	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable)	15 <sup>th</sup> April
3.	Submission of report by reporting officer to reviewing officer	30 <sup>th</sup> June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 <sup>st</sup> July
5.	Appraisal by accepting authority, wherever provided	31 <sup>st</sup> August
6.	(a) Disclosure to the officer reported upon where there is not accepting authority.	01 <sup>st</sup> September
	(b) Disclosure to the officer reported upon where there is not accepting authority.	15 <sup>th</sup> September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding of representations to be competent authority	
	(a) where there is not accepting authority for APAR	21 <sup>st</sup> September
	(b) where there is accepting authority for APAR	06 <sup>th</sup> October
9.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation
10.	Communication of the decision of the competent authority on the representation by the APAR Cell	15 <sup>th</sup> November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30 <sup>th</sup> November

\*\*\*\*\*



1. The information/documents to be provided while forwarding the APAR representation of Sr. AO.

Sl. No.	Activity	
01	Date of disclosure of APAR to the officer reported upon	
02	Date of receipt of the representation, if any on APAR	
03	Whether representation received within 15 days from the date of disclosure {para 2 (iv) of DoPT OM no. 21011/1/2005-Estt (A)(Pt-II) dated 14.05.2009}	
04	Date of receipt of comments of the Reporting officer on APAR representation	
05	Date of receipt of comments of the Reviewing officer on APAR representation	

2. The following information/documents in respect APAR representation of Sr. AOs may also be forwarded for submission the case to the Competent Authority:-

- (i) Representation of the concerned **SAO** against the APAR which should be addressed to DAI (HR) with date.
- (ii) Comments of the Reporting/Reviewing Officer on the points raised by them in each para of their representations. The comments are to be in a tabular form giving verbatim text on one side and comments of the Reporting/Reviewing Officer on the opposite;
- (iii) Certified copy of the APAR/Gap Sheet of the period under representation.
- (iv) Certified copies of the APARs/Gap sheets of the concerned SAO for five years preceding the period of APAR under representation.
- (v) Details of the APARs/Gap sheets being forwarded in the following format:

Year/Period	Reporting Officer (Name and Designation)	Grading awarded	Reviewing Officer (Name & Designation)	Grading awarded

- (vi) Soft copy of (ii) and (v) above (in MS Word format) which should not be 'Read only' (by email to [sao1sa4@cag.gov.in](mailto:sao1sa4@cag.gov.in) ).
- (vii) Any other material relevant for consideration of the Competent Authority.