

भारत सरकार
भारतीय लेखापरीक्षा तथा लेखा विभाग
प्रधान महालेखाकार (लेखापरीक्षा)
हिमाचल प्रदेश, शिमला - 171 003



Government of India
Indian Audit and Accounts Department
Principal Accountant General (Audit)
Himachal Pradesh, Shimla 171 003

परिपत्र (प्रशासन)

मुख्यालय ने परिपत्र संख्या 24/स्टाफ नियुक्ति-VI/08-2025 द्वारा परिचालित पत्र संख्या 190/स्टाफ नियुक्ति-VI/ए.पी.ए.आर./08-2025 दिनांक 04.07.2025 द्वारा वार्षिक निष्पादन मूल्यांकन रिपोर्ट के विरुद्ध वरिष्ठ लेखापरीक्षा अधिकारियों के प्रतिवेदन (Representation of Senior Audit Officers against the Annual Performance Assessment Report) के संदर्भ में दिशानिर्देश जारी किए हैं।

वरिष्ठ लेखापरीक्षा अधिकारियों द्वारा वार्षिक निष्पादन मूल्यांकन रिपोर्ट पर प्रतिवेदन प्रस्तुत करने के संदर्भ में जारी दिशानिर्देश सूचनार्थ एवं अनुपालनार्थ संलग्न हैं।

परिपत्र वरिष्ठ उप-महालेखाकार (प्रशासन) के अनुमोदन से जारी किया जाता है।
प्रतिलिपि: संलग्न

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

पुं०सं० प्रशासन/ले०प०/विविध/ए०पी०ए०आर०/2025-26 28-07-2025

1. सचिव, प्रधान महालेखाकार (लेखापरीक्षा)
2. निजी सहायक, वरिष्ठ उप महालेखाकार (प्रशासन एवं राज्य वित्त)
3. निजी सहायक, वरिष्ठ उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह-I)
4. निजी सहायक, उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह-II)
5. निजी सहायक, उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह-III)
6. कल्याण अधिकारी
7. सभी सम्बंधित अधिकारी (ई-मेल द्वारा)

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

Digitally signed by

Rakesh Bhan

Gorton Castle - 171 003, Telephone: 0177-2600411-438, email: agc@himachalpradesh.cag.gov.in

गॉर्टन कैसल- 171003, दूरभाष: 0177-2600411-438

Date: 28-07-2025

22:24:34

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

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परिपत्र संख्या. 24 /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 appraiser, 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 14th 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 23rd September, 1985.

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

(सुमीत कुमार)
सहायकनियंत्रकमहालेखापरीक्षक (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 st March. |
| 2. | Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable) | 15 th April |
| 3. | Submission of report by reporting officer to reviewing officer | 30 th 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 st July |
| 5. | Appraisal by accepting authority, wherever provided | 31 st August |
| 6. | (a) Disclosure to the officer reported upon where there is not accepting authority. | 01 st September |
| | (b) Disclosure to the officer reported upon where there is not accepting authority | 15 th 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 st September |
| | (b) where there is accepting authority for APAR | 06 th 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 th November |
| 11. | End of entire APAR process, after which the APAR will be finally taken on record. | 30 th 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:-

- Representation of the concerned **SAO** against the APAR which should be addressed to DAI (HR) with date.
- 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;
- Certified copy of the APAR/Gap Sheet of the period under representation.
- Certified copies of the APARs/Gap sheets of the concerned SAO for five years preceding the period of APAR under representation.
- 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 |
|-------------|---|--------------------|---|-----------------|
| | | | | |

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