



OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E),  
W.B.TREASURY BUILDINGS, 2, GOVERNMENT PLACE  
WEST KOLKATA-700001



O.O. No. W.M./APAR/I/1387914/2026

Date: 10-04-2026

**OFFICE ORDER**

Subject: - Preparation/completion of Annual Performance Appraisal Reports (APAR) for the Reporting year 2025-2026 in respect of Divisional Accountant cadre – regarding.

As per Headquarters' Circular No.04 NGE/2010 under letter No. 151 \_ NGE (Disc.)/ 42-2007 dated 08.03.2010 read with Circular No. 19 -Staff/2025 No. 452- Staff (Appt.III)/ 134-2025 dated 26.05.2025 and in consonance with Department of Personnel & Training's OM. No. 21011/1/2005-Estt (A) (Pt. II) dated 23.07.2009 read with OM No. 21011/10/2025 PP (A-II) dated 09.04.2025 regarding timely preparation and proper maintenance of APAR and making the APAR transparent for representation for upgradation, if any, by the officer reported upon, the Annual Performance Appraisal Reports (APAR) for all Group A and B Staffs under DA cadre of this office are due for submission to the appropriate authorities on expiry of the reporting year 2025-2026 on 31.03.2026. In Accordance with the following time schedule for Preparation/Completion of APAR, it is requested that the entire APAR activities shall be completed within prescribed time or due date:

**1. Time Schedule**

Sl. No.	Nature of action to be taken	Date by which to be completed
1	Submission of Self-appraisal to the Reporting Officer	15th May, 2026
2	Submission of report by the Reporting Officer to Reviewing Officer	30th June, 2026
3	Forwarding of Report by the Reviewing Officer to Accepting Authority	31st July, 2026
4	Appraisal by Accepting Authority	31st August, 2026
5	Disclosure of APAR to the concerned officer reported upon.	15th September, 2026
6	Receipt of representation, if any on APAR	15 days from the date of disclosure

7	Forwarding of representation to the competent authority	06th October, 2026
8	Disposal of representation by the competent authority	Within one month of the date of receipt of representation
9	Communication of the decision of the competent authority on the representation by the WM Section	15th November, 2026
10	End of entire APAR process, after which the APAR will be finally taken on record.	30th November, 2026

2. The role and responsibilities of "Accepting Authority" are prescribed in OM. No. 21011/1/2005-Estt (A) (Pt. II) dated 23.07.2009. Besides, in accordance with Headquarters' Circular No. Circular No. 19 -Staff/2025 No. 452- Staff (Appt.III)/ 134-2025 dated 26.05.2025, representation against the entries and the final grading given shall lie with DAI (Govt. Accounts).

3. All the columns in the APAR should be filled with due care and attention and after devoting adequate time by the officer reported upon/Reporting/Reviewing officer as per the schedule mentioned above.

4. The Reporting and Reviewing Officers are requested to complete the APARs as per the time schedule mentioned overleaf. As numerical grading is to be awarded by Reporting/Reviewing Authorities for the quality of work output, personal attributes and functional competence of the ORU (Officer Reported Upon), the Reporting and the Reviewing Officers should scrupulously follow the instructions appended to each of the APAR forms. Further, they are requested to adhere to DoPT OM No. 21011/27/2015-Estt. (A-II) dated 11.02.2016 while filling up the **Integrity Column of APAR.**

**5. If the Officer reported upon fails to submit his/her self-appraisal report to the Reporting Officer on time (as per time-schedule), in that case, the Reporting Officer can obtain another blank APAR form and proceed to write the report based on his experience of the work and conduct of the officer reported upon. While doing so, he can also point out the failure of the officer reported upon to submit his self-appraisal within the stipulated time.**

6. Officers/officials can make representations against the entries and final grading given to them in the Report within a period of fifteen (15) days from the date of disclosure of APAR (as per time schedule) and representation shall be restricted to the specific factual observations contained in the report, leading to assessment of the officer in terms of attributes, work output etc. If no representation is received within fifteen (15) days from the date of disclosure of his/her APAR, it shall be deemed that he/she has no representation to make.

**(Authority: Pr. AG's Order dated 09.04.2026)**


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DAG (A/cs, VLC & CISO)

**O.O. No. W.M./APAR/I/1387914/2026**

**Date: 10-04-2026**

**Copy for information and necessary action to:-**

1. Sr. A.O./ITSC with a request to upload the office order in the official website.
2. The Secretary to the Pr. AG(A&E), W.B.
3. All D.A. /D.A. (P)/D.A.O-II/DAO-I/Sr. D.A.O.
4. All Executive Engineer/Divisional officers in west Bengal,
5. The General Secretary, West Bengal DAO&DA Association.

  
Sr. Accounts Officer/ W.M.