



कार्यालय प्रधान महालेखाकार (ले व ह)-II,

महाराष्ट्र

सिविल लाईन्स, नागपुर - ४४०००१

OFFICE OF

THE PRINCIPAL ACCOUNTANT GENERAL
(A&E)-II MAHARASHTRA

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No. WM/E-VI/

Date 08/07/2026

CIRCULAR / परिपत्र-१८

Subject / विषय: Circulation of Headquarters Circular No. 20 Staff (Admn.-I)/2026 dated 06.05.2026 regarding Instructions on writing of Annual Performance Assessment Report (APAR) of IA&AD Staff – reg.

Headquarters Office vide Circular No. 20 Staff (Admn.-I)/2026 dated 06.05.2026, has issued detailed instructions for writing of Annual Performance Assessment Reports (APARs) of IA&AD staff with effect from the Assessment Year 2026-27 onwards. The instructions are required to be adhered to by all Officers Reported Upon (ORUs), Reporting Authorities, Reviewing Authorities and Accepting Authorities.

In particular, Para (d) of the above instructions stipulates that every Officer Reported Upon (ORU) shall certify in the APAR that:

1. Immovable Property Return (IPR) has been submitted;
2. Medical check-up has been undergone, wherever applicable (Group 'A' Officers aged 40 years and above)

Accordingly, all officials of the Divisional Accountants Cadre are requested to take note of the above instructions and ensure strict compliance while submitting their APARs from the Assessment Year 2026-27 onwards.

Summary of the Medical Report is to be submitted in the Annexure enclosed.

The Headquarters Circular is enclosed for information, reference and necessary compliance.

— sd —

Encl.: As above.

Sr. Dy. Accountant General/Works Accounts

For information and necessary action-

1. The General Secretary, DAO/DA's Association, Maharashtra State.
2. The Sr. Accounts Officer/EIS – to upload the circular on website of this office.
3. All officials of the Divisional Accountant Cadre (through website of this office)

Sr. Accounts Officer/WM-I

ANNEXURE-III

- 7 -

SUMMARY OF MEDICAL REPORT (ONLY COPY OF THIS PART IS TO BE
ATTACHED TO APAR)

1.	Overall Health of the officer	
2.	Any other remarks based on the Health Medical Check- up of the officer	
3.	Health profile grading	

Date:

Signature of Medical Authority
Designation

Contd.....

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 06.05.2026

सेवा में,

1. भारतीय लेखापरीक्षा एवं लेखा विभाग के सभी कार्यालयाध्यक्ष/विभागाध्यक्ष
2. प्रधान निदेशक (वाणिज्यिक-I)
3. निदेशक (कार्मिक)

विषय: **Instructions on writing of Annual Performance Assessment Report (APAR) of IA&AD Staff – regarding.**

महोदय/महोदया,

The Annual Performance Assessment Report (APAR) is an important document providing the basic and vital inputs for assessing the performance of an officer. The Officer Reported Upon (ORU), Reporting Authority, Reviewing Authority and Accepting Authority, should, therefore, undertake the duty of filling out the form with a high sense of responsibility.

2. In order to streamline the writing of Annual Performance Assessment Report (APAR) of IA&AD Staff, the following points should be taken into consideration from the assessment year **2026-27 and onwards**, while writing the APAR.

- a. All ORU's are required to develop a work plan from the year **2026-27 and onwards** and agree upon the same with the Reporting Authority. The preparation and monitoring of the work plan is enclosed in **Annexure-I**.
- b. The ORU's may indicate items in which he/she considers of having made significant contributions during the reporting period. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature.
- c. There is an increased emphasis on competency building and skill upgradation in the department. There would be a premium on competency and skill upgradation. Hence, all the ORUs are requested mention in their Part-I of the APAR of all educational and training programs attended, including the details of marks/grades secured. These would be taken into account in their future career progression.
- d. An ORU is required to certify regarding submission of Immovable Property Return, and also about whether he/she has undergone a medical check-up (**Group-A Post Officers of age 40 years and above**) and whether he/she has set the annual work plan for subordinates for the current year.
- e. **Assessment by the Reporting Authority should be linked with the performance of ORU as per quantitative/qualitative targets set at the beginning of the year.** As the superior officer functions through his subordinates, he/she also get credit for the good work done by them. It would be therefore in the interest of the Reporting Authority to assess the performance of the subordinates objectively, counsel them and properly guide them for improvement of their performance.

- f. The Reporting Authority may also give specific comments on the requirement of skill upgradation of the ORU and suggestions to achieve it.
- g. The Reporting Authority should record a descriptive pen picture on the overall attributes of the ORU and his/her performance. This may be about 50 to 100 words and should try to cover overall qualities of the ORU including areas of strength and lesser strength. The pen picture should provide a clear, concise narrative that aligns with the numerical grades awarded, providing a comprehensive evaluation of the ORU's performance including quality and timeliness, innovation, capacity building efforts under taken and housekeeping efforts, wherever applicable (56J), transfer and rotation of staff, grievance redressal, etc.
- h. The Reviewing Authority is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she may record his/her own assessment against the work output or any of the attributes in the column specifically provided for the purpose. In case of agreement, he/she need not fill in the column meant for him/her in the attributes/work output tables. Finally, the Reviewing Authority is required to record an overall grade in the scale of 1-10.
- i. DoPT's OM No. 21011/27/2015-Estt. (A-II) dated 11.02.2016 regarding filling up the Integrity Column, may please be seen for strict compliance.

3. As APAR provides the basic and vital inputs for assessing the performance of an Officer for his/her further career advancements, if it is, therefore essential that they are completed in a time bound manner so that up to date APARs are available at any given time. If, APAR relating to an assessment year is not recorded by the end date of completion of APAR of that assessment year, no remarks shall be recorded thereafter. The ORU will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority, Reviewing Authority and the Accepting Authority have not completed the PAR according to the time schedule. Any instances of delay/ failure to perform this public duty as per time schedule shall be brought to the notice of the Cadre Controlling Authority for necessary action. The officer concerned shall be personally responsible for the outcome. Hence, time schedule for recording and completion of APAR at all stages should be strictly adhered to by all concerned.

4. All the Heads of the Department are requested to bring these instructions to the notice of all the concerned officers of their office(s).

संलग्नक: उपरोक्त

भवदीय,

23/5
(सुमीत कुमार)

सहा. नियंत्रक महालेखापरीक्षक (अराज.-प्रथम)

Annexure-I

Preparation and Monitoring of Work Plan

1. "Work Plan for APAR purposes" is a detailed document outlining the specific goals, tasks, and deliverables an employee intends to achieve during the performance appraisal year, used as the basis for evaluating their performance on their Annual Performance Appraisal Report (APAR) by their reporting officer.
2. All Officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year. *The work plans may be submitted to the reviewing authority for his/her perusal and custody.*
3. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review the work plan may undergo some changes from that originally prepared.
4. After the work plan is prepared, it is possible that the officer reported upon is transferred out. There need not be more than one work plan for one post each year. The period spent by the officer during the year and his contribution could be considered for evaluating his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the first quarter should be taken into consideration.
5. It is not necessary that the work plan should be entirely quantitative in nature. It could consist of policy objectives to be achieved. The work plan may include initiatives for strengthening of Administrative Functions, Capacity Building of Employees, Innovation, Human Resource Deployment, timeliness and quality of Accounting / Auditing products etc. This may be used by the officers as a guide to develop their own work plans.