

भारतीय लेखा-परीक्षा तथा लेखा विभाग
महालेखाकार (लेखा एवं हक), पश्चिम बंगाल
Indian Audit And Accounts Department
Accountant General (A & E), West Bengal

संख्या/No.WM/APAR/2025-26/ 563

दिनांक/Date :22.08.2025

Circular

Subject: Adherence to APAR procedure - Prohibition on showing Reporting Officer's grading to the officer reported upon before review.

As per DoPT OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 14.05.2009 and the latest OM No. 21011/10/2025 PP (A-II) dated 09.04.2025, the APAR process is to be carried out in strict sequence:

1. Reporting Officer records assessment (including numerical grading) and forwards it to the Reviewing Officer.
2. Reviewing Officer Records review and forward the APAR to the Accepting Authority (AG) for accepting/ final remarks.
3. Only after acceptance by the Accepting Authority the APAR shall be shown to the officer reported upon for representation, if any.

It has come to notice that in some cases of Divisional Accountants' APARs, the officer being reported upon has viewed and/or signed the numerical grading assigned by the Reporting Officer before its submission to the Reviewing Officer which is contrary to existing rules. Premature disclosure of numerical grading to the officer reported upon before review and acceptance is irregular and should be avoided.

All concerned are hereby instructed to ensure strict compliance with the above guidelines to maintain the confidentiality and integrity of the APAR process. It is reiterated that under no circumstances the marks or grades awarded by the Reporting Officer should be disclosed to or signed by the officer reported upon before the completion of the prescribed process.

This issues with the approval of DAG


Sr. Accounts Officer (WM)

To,

1. All Sr. DAO/DAO-I/DAO-II/DA
2. All Reporting Officer/Executive Engineer of Divisional Accountant Cadre.