

भारतीय लेखा परीक्षा एवं लेखा विभाग
कार्यालय महालेखाकार
(लेखा एवं हकदारी) मध्य प्रदेश,
भोपाल शाखा, 53, अरेरा हिल्स,
नर्मदापुरम रोड, भोपाल-462011
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INDIAN AUDIT AND ACCOUNTS
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क्र. उ।म।ले।(नि।ले।)/APAR/2026-27/28-30

दिनांक: 19.05.2026
21

विषय: APAR वर्ष 2025-26 के समयसीमा विस्तार एवं परिवीक्षाधीन अधिकारी / कर्मचारियों द्वारा APAR एवं Work & Conduct Report भरे जाने सम्बन्धी सूचना बावत ।

संदर्भ: कार्यालय भारत के नियंत्रक एवं महालेखापरीक्षक का परिपत्र संख्या 74 स्टाफ (अनुशासन - I)/10- 2026 दिनांक 14.05.2026

महोदया / महोदय,

उपरोक्त विषयांतर्गत लेख है कि उपरोक्त संदर्भित, APAR वर्ष 2025-26 की अवधि हेतु समयसीमा विस्तार सम्बंधित कार्यालय भारत के नियंत्रक एवं महालेखापरीक्षक के परिपत्र संख्या 74 स्टाफ (अनुशासन - I)/10- 2026 दिनांक 14.05.2026 द्वारा जारी दिशानिर्देश जानकारी एवं आगामी APAR रिपोर्टिंग संबंधी कार्यवाही हेतु संलग्न हैं ।

साथ ही यह निर्देशित किया जाता है कि समस्त परिवीक्षाधीन अधिकारी / कर्मचारी परिवीक्षाधीन अवधि के दौरान APAR एवं Work & Conduct Report (दोनों) लिखे जाना सुनिश्चित करें ।

संलग्नक: उपरोक्तानुसार ।

वरिष्ठ लेखाधिकारी
(प्रशासन)

प्रति,

1. समस्त संभागीय लेखापाल संवर्ग अधिकारी / कर्मचारी मध्यप्रदेश ।
2. संबन्धित कार्यपालन यंत्रियों के संग्रहण में लाने हेतु समस्त संभागीय लेखापाल संवर्ग अधिकारी / कर्मचारियों को प्रेषित ।
3. कार्यालय महालेखाकार (ले. एवं हक.) म.प्र., भोपाल शाखा में पदस्थ समस्त अधिकारी / कर्मचारी ।

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

14.05.2026

सेवा में,

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

विषय: Extension of timelines for completion of Annual Performance Assessment Report (APAR) for the Reporting Year 2025-26-reg.

महोदय/महोदया,

Department of Personnel & Training, vide Office Memorandum dated 13.05.2026 (copy enclosed) has invited a reference to it's OM No.21011/10/2025 PP (A.II) dated 09.04.2025 regarding the revision of timelines for preparation/completion of Annual Performance Assessment Report (APAR) in respect of Central Civil Services.

2. In the aforesaid OM dated 13.05.2026, DoP&T has stated that difficulties are being faced by various officers in adhering to the prescribed timelines in view of their engagement in elections to State Legislatures held recently. Accordingly, **as a one-time measure**, the timelines relating to APAR for the Reporting Year 2025-26 have been extended, in relaxation of OM No.21011/10/2025 PP (A.II) dated 09.04.2025.

3. Accordingly, all the Heads of Department of IA&AD are requested that the timelines as intimated by the DoP&T vide Office Memorandum dated 13.05.2026 (copy enclosed) may please be adhered to in respect of APARs of Sr. AOs, Welfare officers, all Group B (Gazetted and Non-Gazetted) and C posts within the IA&AD.

संलग्नक- यथोपरि

भवदीय,

25/5/25
(सुमीत कुमार)

सहा. नियंत्रक एवं महालेखापरीक्षक (अराज.-प्रथम)

F. No. 21011/09/2026-PP (A.II)
Department of Personnel and Training
(Personnel Policy A-II)

Kartavya Bhawan-3
New Delhi, Dated the 13th May, 2026

OFFICE MEMORANDUM

Subject: Extension of timelines for completion of Annual Performance Assessment Report (APAR) for the Reporting Year 2025-26 in respect of Central Civil Services - reg.

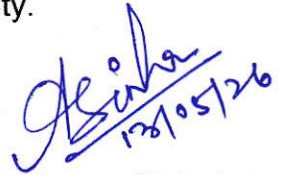
The undersigned is directed to refer to this Department's OM No. 21011/10/2025 PP (A.II) dated 09.04.2025 on the subject, "**Revision of timelines for preparation / completion of Annual Performance Assessment Report (APAR) in respect of Central Civil Services**" (copy enclosed).

2. It has been reported that difficulties are being faced by various officers in adhering to the timelines stipulated in the aforementioned OM in view of their active engagement in elections to State Legislatures held recently.

3. The matter has been considered in this Department and it has been decided, as a one-time measure, to **extend the timelines relating to APAR for the Reporting Year 2025-26 in respect of Central Civil Services**, in relaxation of OM No. 21011/10/2025-PP (A.II) dated 09.04.2025. Accordingly, the **revised timelines are attached herewith [vide Annexure]**.

4. This issues with the approval of the Competent Authority.

Encl. As above



(Ajay Kumar Sinha)

Under Secretary to the Govt. of India
Tele. No.: 011-24010434

/To,

All Ministries / Departments / Cadre Controlling Authorities of the Government of India.

Copy to:

1. AIS Division, DoPT, Kartavya Bhawan-3, New Delhi
2. Training Division, DoPT, Old JNU, New Delhi
3. NIC, for uploading in DoPT website

Annexure**Extended time schedule for completion of Annual Performance
Assessment Report for the Reporting Year 2025-26.**

Sl. No.	Activity	Date by which to be completed	Auto forward
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).	1 st April	-
2.	Submission of self-appraisal to Reporting Officer by Officer Reported Upon (where applicable)	15 th June	16 th June
3.	Submission of APAR by Reporting Officer to Reviewing Officer.	31 st July	01 st August
4.	APAR to be completed by Reviewing Officer and to be sent to Administration or CR Section / Cell or Accepting Authority, wherever provided.	31 st August	01 st September
5.	Appraisal by Accepting Authority, wherever provided.	30 th September	01 st October
6.	(a) Disclosure to the Officer Reported Upon where there is no Accepting Authority. (b) Disclosure to the Officer Reported Upon where there is Accepting Authority.	01 st October 15 th October	
7.	Submission of representation, if any, on APAR, by Officer Reported Upon.	15 days from the date of disclosure of APAR	
8.	Forwarding of representation to the competent authority a. where there is no Accepting Authority for APAR. b. where there is Accepting Authority for APAR.	21 st October 06 th November	
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 December	
11.	End of entire APAR process, after which the APAR will be finally taken on record.	31 st December	

F. No. 21011/10/2025 PP(A-II)
Government of India
Ministry of Personnel, Public Grievances and Pensions
(Department of Personnel & Training)

dated the 09th April, 2025

OFFICE MEMORANDUM

Subject: Revision of timelines for preparation / completion of Annual Performance Assessment Report (APAR) in respect of Central Civil Services

The undersigned is directed to invite reference to this Department's OM No.21011/01/2005-Estt.(A)(Pt.II) dated 23.07.2009 on the subject, "***Preparation and maintenance of Annual Performance Assessment Reports (APAR)***".

2. In partial modification of Annexure III of the abovementioned DoP&T OM dated 23.07.2009, the competent authority has approved revised time schedule for preparation / completion of Annual Performance Assessment Report (APAR). Accordingly, the revised time schedule, *i.e.*, Annexure III is annexed herewith.

3. These instructions will come into force from the Reporting Year 2024-25 onwards.



(Rajesh Sharma)

Under Secretary to the Government of India

All Ministries / Departments / Cadre Controlling Authorities of the Government of India

Copy to:

1. AIS Division, DoP&T, North Block, New Delhi
2. NIC for uploading of DoP&T's website

Annexure-III**Time schedule for preparation/completion of Annual Performance Assessment Report
(Reporting Year- Financial Year)**

S. No.	Activity	Date by which to be completed	Auto Forward
1.	Distribution of blank APAR forms to all concerned (<i>i.e.</i> , 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).	01 st April	-
2.	Submission of self-appraisal to Reporting Officer by Officer Reported Upon (where applicable)	15 th May	16 th May
3.	Submission of APAR by Reporting Officer to Reviewing Officer.	30 th June	01 st July
4.	APAR to be completed by Reviewing Officer and to be sent to Administration or CR Section / Cell or Accepting Authority, wherever provided	31 st July	01 st August
5.	Appraisal by Accepting Authority, wherever provided	31 st August	01 st September
6.	(a) Disclosure to the Officer Reported Upon where there is no Accepting Authority	01 st September	
	(b) Disclosure to the Officer Reported Upon where there is Accepting Authority	15 th September	
7.	Submission of representation, if any, on APAR, by Officer Reported Upon	15 days from the date of disclosure of APAR	
8.	Forwarding of representation to the competent authority		
	(a) where there is no 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	