

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-I), KERALA,
THIRUVANANTHAPURAM

No. C. Cell/Audit-I/APAR/2025-26/

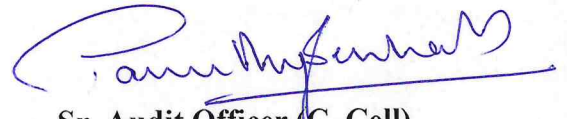
Date: 03.06.2026

C I R C U L A R No. 23

Headquarters office vide letter dated 06.05.2026 (copy enclosed) has instructed officials to develop a Work Plan from the Assessment year 2026-27 onwards to streamline the writing of APAR. Headquarters office has also provided detailed instructions regarding preparation and monitoring of the Work Plan.

All officials are requested to prepare Work Plan in accordance with the Headquarters instructions and all reporting and reviewing officers are requested to strictly monitor the process of preparation of Work Plan by the officials.

[Vide order dated 28.05.2026 of Accountant General]


Sr. Audit Officer (C. Cell)

1. All Group Officers
2. Secretary to AG (Audit I), Kerala
3. Secretary to AG (Audit II), Kerala
4. Deputy Director (CS/GST), O/o the Director General of Audit (Central), Chennai,
Branch Office at Kochi
5. Deputy Director (DT-II), O/o the Director General of Audit (Central), Chennai,
Branch Office at Kochi
6. All Sr. AO's
7. All Sr. AO's (Commercial) posted in the O/o AG (Audit I), Kerala
8. Branch offices at Kottayam, Kochi, Thrissur and Kozhikode
9. All Reporting/ Reviewing Officers
10. Notice Board
11. Office website
12. All officers reported upon.

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,


(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.