

महालेखाकार (लेखापरीक्षा प्रथम) का कार्यालय, मध्य प्रदेश,  
आडिट भवन, ग्वालियर

क्रमांक/प्रशा/गो.क/ APAR / 2026-27 / का.आ./ 28

दिनांक : 30-06-2026

कार्यालय आदेश

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

भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय के पत्र संख्या 66/स्टाफ (अनुशासन-I)/10-2026 दिनांक 06.05.2026 के द्वारा जारी परिपत्र संख्या 20/स्टाफ (अनुशासन-I)/2026 के माध्यम से IA&AD स्टाफ की वार्षिक निष्पादन मूल्यांकन प्रतिवेदन (APAR) लिखने संबंधी संशोधित निर्देश जारी किए गए हैं। उक्त निर्देशों के अनुसार, मूल्यांकन वर्ष 2026-27 से APAR लेखन प्रक्रिया में कार्य योजना (Work Plan) तैयार करना, दक्षता एवं कौशल उन्नयन का उल्लेख, अचल संपत्ति विवरणी (IPR) संबंधी प्रमाणन, Reporting Authority द्वारा वर्णनात्मक Pen Picture अंकित करना, Reviewing Authority द्वारा समग्र ग्रेडिंग प्रदान करना तथा Integrity Column भरने संबंधी DoPT के निर्देशों का अनुपालन सुनिश्चित किया जाना है। मुख्यालय द्वारा जारी परिपत्र की प्रति कार्यालय के प्रत्येक अधिकारी/कर्मचारी द्वारा पालन किये जाने हेतु इस कार्यालय आदेश के साथ संलग्न है।

Revised instructions regarding the writing of Annual Performance Assessment Reports (APAR) for IA&AD staff have been issued vide Circular No. 20/Staff (Discipline-I)/2026, issued through Letter No. 66/Staff (Discipline-I)/10-2026 dated 06.05.2026 from the Office of the Comptroller and Auditor General of India. In accordance with the aforementioned instructions, compliance with DoPT guidelines regarding the APAR writing process must be ensured starting from the Assessment Year 2026-27. This includes the preparation of a Work Plan, documentation of efficiency and skill enhancement, certification regarding the Immovable Property Return (IPR), recording of a descriptive 'Pen Picture' by the Reporting Authority, assignment of an overall grade by the Reviewing Authority, and completion of the 'Integrity' column. A copy of the circular issued by Headquarters is attached with this office order for compliance by every officer and employee of this office.

(उप महालेखाकार महोदय के अनुमोदन से जारी)

-हस्ता-

उप महालेखाकार/प्रशासन  
दिनांक :

क्रमांक/प्रशा/गो.क/APAR/2026-27/

30-06-2026

प्रतिलिपि:-

1. सचिव, महालेखाकार (लेखापरीक्षा-I), म.प्र. ग्वालियर ।
  2. सचिव, प्रधान महालेखाकार (लेखापरीक्षा II), म.प्र. भोपाल ।
  3. उप महालेखाकार/प्रशासन एवं समस्त समूह अधिकारी,
  5. उप निदेशक, महानिदेशक लेखापरीक्षा (केंद्रीय प्राप्ति) नई दिल्ली का कार्यालय, शाखा ग्वालियर ।
  5. उप महालेखाकार/प्रशासन, प्रधान महालेखाकार (लेखापरीक्षा II) का कार्यालय, मध्य प्रदेश, भोपाल
- (उक्त सभी अधिकारियों को इस आशय से प्रेषित कि अपने समूह में कार्यरत सभी अधिकारी/कर्मचारी से अनुपालना सुनिश्चित करने का कष्ट करें ।)
6. वरिष्ठ लेखापरीक्षा अधिकारी/IS Wing को इन्टरनेट के अंतर्गत अपलोड करने हेतु ।
  7. श्री महेश आलोरिया, स.ले.प.अ. को इन्टरनेट/इंट्रानेट सम्बन्धी कार्य हेतु ।
  8. सूचना पटल ।
  9. गार्ड फाइल ।

-हस्ता-

वरिष्ठ लेखापरीक्षा अधिकारी/गोपनीय कक्ष

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,

23/15  
(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 31<sup>st</sup> 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.