



कार्यालय प्रधान महालेखाकार (ले व ह)-II.

महाराष्ट्र

सिविल लाईन्स, नागपुर - ४४०००१

OFFICE OF

THE PRINCIPAL ACCOUNTANT GENERAL

(A&E)-II MAHARASHTRA

CIVIL LINES, NAGPUR - 440 001

Ph: 0712-2565161-67 / Fax: 0712 - 2560484

Email: agacMaharashtra2@cag.gov.in

Web: <https://cag.gov.in/ae/nagpur/en>



No. WM-1/ APAR/CIRCULAR/

दिनांक- 10/06/2026

CIRCULAR / परिपत्र - 92

Subject: Circulation of C&AG of India's Circular dated 14.05.2026 regarding extension of timelines for completion of Annual Performance Assessment Report (APAR) for the Reporting Year 2025-26.

The Office of the Comptroller and Auditor General of India, New Delhi vide Circular No. 74/स्टाफ(अनुशासन-1)/10/2026 dated 14.05.2026 has forwarded the Office Memorandum No. 21011/09/2026-PP(A-II) dated 13.05.2026 issued by the Department of Personnel & Training (DoP&T), whereby the timelines prescribed for completion of Annual Performance Assessment Reports (APARs) for the Reporting Year 2025-26 in respect of Central Civil Services have been extended as a one-time measure.

महालेखाकार एवं नियंत्रक-महालेखापरीक्षक, भारत, नई दिल्ली के परिपत्रक संख्या 74/स्टाफ(अनुशासन-1)/10/2026 दिनांक 14.05.2026 द्वारा कार्मिक एवं प्रशिक्षण विभाग (DoP&T) के कार्यालय ज्ञापन संख्या 21011/09/2026-PP(A-II) दिनांक 13.05.2026 को अग्रेषित किया गया है, जिसके द्वारा केंद्रीय सिविल सेवाओं के अधिकारियों/कर्मचारियों के लिए वर्ष 2025-26 की वार्षिक कार्य निष्पादन मूल्यांकन प्रतिवेदन (APAR) की पूर्णता हेतु निर्धारित समय-सीमा में One-time Measure के रूप में विस्तार प्रदान किया गया है।

Accordingly, all officials of the Divisional Accountants Cadre are directed to ensure timely completion of all APAR-related activities in accordance with the revised schedule. Special attention may be paid to submission of Self-Appraisal and timely action by the Reporting Officer.

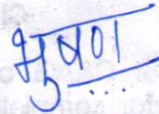
अतः विभागीय लेखाकार संवर्ग के समस्त अधिकारियों/कर्मचारियों से अनुरोध है कि वे APAR से संबंधित समस्त कार्यवाही संशोधित समय-सारिणी के अनुसार निर्धारित अवधि के भीतर पूर्ण करना सुनिश्चित करें। विशेष रूप से स्व-मूल्यांकन (Self-Appraisal) प्रस्तुत करने तथा प्रतिवेदन अधिकारी (Reporting Officer), द्वारा की जाने वाली कार्यवाही समयबद्ध रूप से संपन्न की जाए।

As per the revised schedule, the last date for submission of Self-Appraisal is 15 June 2026, the last date for submission of APAR by the Reporting Officer to the Reviewing Officer is 31 July 2026, and the entire APAR process is required to be completed by 31 December 2026.

सशाधत समय-साराणा के अनुसार स्व-मूल्याकन प्रस्तुत करन का आतम तिाथ 15 जून 2026, प्रतिवेदन अधिकारी द्वारा APAR पुनरीक्षण अधिकारी को अग्रेषित करने की अंतिम तिथि 31 जुलाई 2026 तथा संपूर्ण APAR प्रक्रिया पूर्ण कर अभिलेखबद्ध करने की अंतिम तिथि 31 दिसंबर 2026 निर्धारित की गई है।

Copies of the C&AG's Circular No. 74/स्टाफ(अनुशासन-1)/10/2026 dated 14.05.2026 and DoP&T Office Memorandum dated 13.05.2026 are enclosed herewith for information and necessary compliance.

महालेखाकार एवं नियंत्रक-महालेखापरीक्षक, भारत के 74/स्टाफ(अनुशासन-1)/10/2026 दिनांक 14.05.2026 तथा कार्मिक एवं प्रशिक्षण विभाग के कार्यालय ज्ञापन दिनांक 13.05.2026 की प्रतियां सूचना एवं आवश्यक अनुपालन हेतु संलग्न की जाती हैं।



Sr. Dy. Accountant General (Works Accounts)

सूचना एवं आवश्यक कार्यवाही हेतु-

1. सभी मंडलीय लेखाकारों एवं मंडलीय लेखाकार संवर्ग के अधिकारी/कर्मचारी
2. वरिष्ठ लेखा अधिकारी /EIS- कार्यालय की पर अपलोड करने हेतु

-sd -
वरिष्ठ लेखा अधिकारी/नि. वि - .1

11/5/26
Sr DM
(WM-I)
SAO/WM-I

Email-24
14/05/26

[Cag-all-offices] Extension of timelines for completion of Annual Performance Assessment Report (APAR) for the Reporting Year 2025-26-reg
agaemaharashtra2 < agaemaharashtra2@cag.gov.in >

Assistant CAG N I < acn@cag.gov.in >

Thu, 14 May 2026 1:13:06 PM +0530

To "cag-all-offices"<cag-all-offices@ismgr.nic.in>,"PS PD COMM" <pspdcomm@cag.gov.in>,"DirectorP CAG"<dirp@cag.gov.in>
Cc "Sumeet Kumar"<kumarsumeet@cag.gov.in>,"ASHWANI KUMAR RAINA" <sao1disc@cag.gov.in>,"SANDEEP KUMAR" <sandeepk.cag@cag.gov.in>,"Praveen Kumar Minocha"<saoca1@cag.gov.in>,"DE MP Hemantha Kumar"<saocestablishment@cag.gov.in>

महोदय/महोदया,
Sir/Madam,

कृपया उपरोक्त विषय से संबंधित संलग्न पत्र देखें।
Please see attached letter on the subject cited above.

सादर।
Regards

(सुमीत कुमार)

सहायक नियंत्रक एवं महालेखा परीक्षक (N-I)

प्रधान महालेखाकार (ले. व ह.)
का सचिवालय
14 MAY 2026
को प्राप्त हुआ
स.ए.जी. Email-178

CAG-ALL-OFFICES mailing list -- cag-all-offices@ismgr.nic.in
To unsubscribe send an email to cag-all-offices-leave@ismgr.nic.in

1 Attachment(s)

74 dated 14.05.2026 APAR tim...
1.3 MB

18/5/26

K.S
14/05/26

AAO/mm1

14/5

ईमेल के द्वारा

सं.-74/स्टाफ (अनुशासन-1)/10-2026

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-1)
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,

25/5/26
(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.

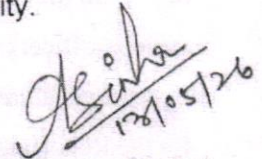
The undersigned is directed to refer to this Department's OM No. 21011/10/2025 PP (A.II) dated 09.04.2025 on the subject, "**Revision of timelines for preparation / completion of Annual Performance Assessment Report (APAR) in respect of Central Civil Services**" (copy enclosed).

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.	01 st October	
	(b) Disclosure to the Officer Reported Upon where there is Accepting Authority.	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.	21 st October	
	b. where there is Accepting Authority for APAR.	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

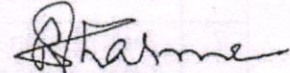
OFFICE MEMORANDUM

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	