

E-5953/A-65061(55)/23/2021-Group B-CGA/664
Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts of India
HR-2 Section

Mahalekha Niyantarak Bhavan,
GPO Complex, INA Colony,
New Delhi

Date : 02.03.2026

OFFICE MEMORANDUM

Subject : Recording of Annual Performance Appraisal Reports (APARs) for the year 2025-26 of SrAOs/AOs of CCAS Cadre, adhering to time lines etc.-reg.

The Annual Performance Appraisal Report (APAR) provides the basic and vital inputs for assessing the performance of an officer and for his/her promotions, career advancements, deputations, etc. It is, therefore, essential that APARs are completed in a time bound manner.

2. In the above context, reference is invited to DoPT O.M. No. 21011/1/2005-Estt (A) (Pt-II) dated 23.07.2009 prescribing a time schedule for various stages in writing of APAR. The designated PAR Custodian in the Principal Accounts Office in the Ministry/Department should initiate/generate PAR of the concerned officer at the beginning of the APAR cycle or at the time of his relieving or change/retirement of the Reporting/Reviewing officer etc., as the case may be. The Officer Reported Upon should invariably submit self-appraisal within the stipulated time-schedule. If the Officer Reported Upon fails to submit the self-appraisal by the stipulated date, the Custodian will force forward the APAR to the Reporting Officer/Reviewing Officer (**as per time schedule in the Annexure**) who will proceed to write the report on the basis of his own experience regarding the work and conduct of the Officer Reported Upon.

3. Therefore, all the respective Custodians for SPARROW of all the Departmentalized Accounting Organizations of Ministry/Department concerned are **requested to initiate action for generation of APAR forms in a timely manner so that APAR exercise for the reporting year 2025-2026 can be completed as per the time schedule enclosed alongwith this OM.**

4. Further, in respect of officers who are on deputation and on encadred posts, the matter may be taken up by the officer reported upon and the office from which the officer has proceeded on deputation to get the APARs moved in SPARROW system through their respective parent office.

5. **An ICAS officer (not below the rank of Dy.CA) may be designated to oversee timely completion of APAR activity, especially in large Ministries/Department.**

All the field offices shall **continue to send the printout of the completed APAR generated through SPARROW to HR-2 Section, O/o CGA for further maintaining the same in respective APAR dossier of the Sr.AOs.**

This issues with the approval of the Competent Authority.



(Jyoti Vinod)
Senior Accounts Officer

To

- All PrCCAs/CCAs/CAs(I/C)/ Jt.CGA(PFMS), O/o CGA/Jt. CGA (Admin), O/o CGA /Director (INGAF)/ADG (Prasar Bharti)
- Sr. AO(ITD) for uploading the OM on the website.

TIME SCHEDULE FOR APAR PROCESS (2025-26)			
S. No.	Activity	Date by which the activity to be completed	Date of Force-forwarding of APARs to next level by PAR CUSTODIAN in respective DAOs of Ministry/Department concerned
1	Distribution of blank APARs forms to all concerned	1 st April, 2026	--
2	Submission of Self Appraisal to the Reporting Officer	15th May, 2026	16th May, 2026
3	Forwarding of report by Reporting Officer to Reviewing Officer	30th June, 2026	1 st July, 2026
4	Forwarding of report by Reviewing Officer	31st July, 2026	1 st August, 2026
5	Disclosure of APARs to the ORU	01 st September, 2026	15 th September, 2026
6	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication	
7	Forwarding of representation to the Competent Authority	21 st September, 2026	31.10.2026
8	Disposal of representation by the Competent Authority	Within one month from the date of receipt of representation	
9	Communication of the decision of the Competent Authority on the representation by the PAR Custodian	15th November, 2026	
10	End of the entire APAR process, after which the APAR will be finally taken on record.	30th November, 2026	