



APAR
URGENT

**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002**

F.NO. 4-2021-22/correspondence/NG Personnel (APAR)

973

DATED 15/02/2022

To,

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax, Delhi Region, New Delhi.

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi.

The Pr. Commissioners/commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, ReFAC (AU)-I to 10, ReFAC (VU) I to 4, ReFAC (RU) I & 2, ReFAC (TU) OI, Central I to 3 and Intl. Tax- I to 3, New Delhi.

The Commissioners/Directors of Income Tax, (Appeal Unit) I to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemption, I&CI, Audit- O1 & O2, ITAT, Judicial, Appropriate Authority, TDS -O1 & O2, DRP, CO, Transfer Pricing OI to O3, New Delhi.

The Addl. Directors General of Income Tax, Expenditure Budget, DTRTI, Recovery, IT, Audit, Infra-O1 & O2, Investigation- O1 & O2, L&R-OI & O2, TPS, Vigilance, HRD, New Delhi.

The Addl./Joint Commissioners of Income Tax, Coordination, Personnel, Vigilance, New Delhi.

The Under Secretary (V & L), CBDT, New Delhi.

The Dy/Asstt. Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi.

Madam/Sir,

Subject: Timely completion of APARs for the Reporting Year 2021-22 in case of Non Gazetted Staff-reg.

Kindly refer to this office letter in F.No. 4-2021-22/correspondence/NG Personnel(APAR)/6691 dated 16.09.2021(copy enclosed) vide which the guidelines in relation to the timely completion of APARs were circulated and the Board letter in F.No. HRD/PM/APAR/403/SPARROW/2021-22/10885 dated 18.02.2022(copy enclosed) vide which the guidelines in relation to timely completion of APARs by Group A and Group B officers of the Income Tax Department have been issued.

2. In light of the same, the undersigned has been directed to state that since APARs are vital for proper personnel administration and it is essential that they are completed in a time-bound manner and as writing of

APARs within the due date is a public duty of each Official, the APAR timelines to be followed for the Reporting Period 2021-22 are communicated herewith in the form of "Annexure A" and in relation to the filling of APARs, the officials may find the desired APAR forms for respective cadres on the website www.incometaxdelhi.org

3. Keeping in view the guidelines issued for timely completion of APARs issued vide OM No. 21011/02/2009-Estt.A dated 16.02.2009 of the DoPT, the undersigned has been directed to request you to inform all officials in your Charge that, if the self appraisal from the Official Reported Upon (ORU) is not received in time, the Reporting Officer should take it upon himself/herself to remind the official to be reported upon in writing, asking him/her to submit his/her self-appraisal. If no self appraisal is received by the stipulated date (i.e 15th April, 2022), the Reporting Officer can proceed to write the report as per the DoPT OM. The timeline for reporting APAR for Reporting Year 2021-22 is 30th June, 2022.

4. The undersigned has been further directed to request you to inform all officials in your Charge that in case the APAR is not reported (where self appraisal was submitted) / not initiated and reported (where self appraisal was not submitted) by the Reporting Officer for any reason beyond 30.06.2022, he/she shall forfeit his/her right to enter any remarks in the APAR of the ORU and the Reviewing Officer shall initiate all such unreported APARs and forward the same to the custodian office by 31.07.2022, after which the Reviewing Officer shall also forfeit his/her right to enter any remarks in the APAR.

5. Lastly, in view of the said DoPT OM as mentioned at S. No.3, the undersigned has been directed to reiterate that the Competent Authority will review the status post the lapse of timelines available for Reviewing Officer and may call for the explanation of the concerned Official Reported Upon / Reporting Officer / Reviewing Officer for not having performed the public duty of writing the APARs within the due date in appropriate cases. Action as per DoPT guidelines where the APARs are not written or not graded as per the timelines may also be proposed, wherever necessary.

Encl: As above

Yours faithfully,

(VIVEK NAGRATH)

JCIT(OSD), (HQRS. PERSONNEL NG),
NEW DELHI

Copy to:

1. The Addl/Joint Commissioner of Income Tax, Administration, Coordination, Vigilance, New Delhi.
2. The Deputy/Assistant Commissioner of Income Tax, Admn/Coord/Finance/Personnel/Vigilance and all DDOs Delhi Charge including Central and DG (Inv)(Exemption), DI(Inv), New Delhi.
3. The Income Tax Officer, PRO/Protocol/Welfare/Admn/Form Store/MST unit, New Delhi.
4. All recognized Associations, New Delhi, Notice Board and on the website www.incometaxdelhi.org

(VIVEK NAGRATH)

JCIT(OSD), (HQRS. PERSONNEL NG),
NEW DELHI



IMPORTANT
COMPLIANCE MATTER

OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
C. R. BUILDING, I. P. ESTATE, NEW DELHI 110002

F.NO. 4-2021-22/correspondence/NG Personnel (APAR) / (11/11)

DATED 11/03/2021

To,

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax, Delhi Region, New Delhi.

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi.

The Pr. Commissioners/commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, ReFAC (AU)-I to 10, ReFAC (VU)- I to 4, ReFAC (RU)- I & 2, ReFAC (TU)-OI, Central- I to 3 and Intl. Tax- I to 3, New Delhi.

The Commissioners/Directors of Income Tax, (Appeal Unit)-I to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemption, I&CI, Audit- O1 & O2, ITAT, Judicial, Appropriate Authority, TDS -O1 & O2, DRP, CO, Transfer Pricing-OI to O3, New Delhi.

The Addl. Directors General of Income Tax, Expenditure Budget, DTRTI, Recovery, IT, Audit, Infra-O1 & O2, Investigation- O1 & O2, L&R-OI & O2, TPS, Vigilance, HRD, New Delhi.

The Addl./Joint Commissioners of Income Tax, Coordination, Personnel, Vigilance, New Delhi.

The Under Secretary (V &L), CBDT, New Delhi.

The Dy/Asstt. Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi.

Madam/Sir,

Subject:- Timely completion of APARs for the Reporting Year 2020-21-Non-submission of APAR-Initiation of APARs by Reporting/Reviewing Officer – reg.

Kindly refer to the subject cited above and the OM No. 21011/02/2015-Esstt.(A-II)-part II (copy enclosed) dated 17.06.2021 of the DoPT vide which timelines for recording of APAR for the year 2020-21 had been issued.

2. In this regard, the undersigned has been directed to state that the extended date of submission of self-appraisal to the Reporting Officer for the Reporting Year 2020-21 (i.e. 31.08.2021) has lapsed. However, there are still some APARs pending with the Officers/officials Reported Upon for submission of

self-appraisals. It is reiterated that APARs are vital for proper personnel administration and it is essential that they are completed in a time bound manner. Writing of APAR within the due date is a public duty of each Officer/Official.

3. Therefore, in view of the OM No. 35014/4/83 Estt.A dated 23.09.1985 of the DOPT, the undersigned has been directed to request you to inform all Officers/officials in your Charge that after the expiry of the first week of the time schedule, if the self appraisal is not received, Reporting Officer should take it upon himself/herself to remind the officer/official to be reported upon in writing, asking him/her to submit his/her self appraisal. If no self appraisal is received by the stipulated date, the Reporting Officer can proceed to write the report as per the DoPT OM. The timeline for reporting APAR as per DoPT for Reporting Year 2020-21 is 30.09.2021. It is, therefore, advised that the process as explained above should be completed before 30.09.2021.

4. Further, in view of the OM No. 21011/02/2009-Estt.A dated 16.02.2009 of the DOPT, the undersigned has been directed to request you to inform all officers in your Charge that in case the APAR is not reported (where self-appraisal was submitted) / not initiated and reported (where self-appraisal was not submitted) by the Reporting Officer for any reason beyond 30.09.2021, he/she shall forfeit his/her right to enter any remarks in the APAR of the officer/official to be reported upon and the Reviewing Officer shall initiate all such unreported APARs on the next working day (i.e. 01.10.2021). The timeline for reviewing APAR as per DoPT for Reporting Year 2020-21 is 15.11.2021 after which the Reviewing Officer shall also forfeit his/her right to enter any remarks in the APAR.

5. In view of the OM No. 21011/02/2009-Estt.A dated 16.02.2009 of the DoPT, the undersigned has been further directed to convey that the Competent Authority will review the status post the lapse of timelines available for Reviewing Officer and may call for the explanation of the concerned officers (Officer/Official Reported Upon / Reporting Officer / Reviewing Officer) for not having performed the public duty of writing the APARs within the due date in appropriate cases. Action as per DoPT guidelines where the APARs are not written or not graded as per the timelines may also be proposed, wherever necessary.

6. I have also been directed to convey that each CC Charge should ensure that APARs are completed as per the timelines given by DoPT and appropriate action as per DoPT guidelines is taken.

Encl: As above

Yours faithfully,

(VIVEK NAGRATH)

DCIT, (HQRS. PERSONNEL),

NEW DELHI

Copy to:

1. The Addl/Joint Commissioner of Income Tax, Administration, Coordination, Vigilance, New Delhi.
2. The Deputy/Assistant Commissioner of Income Tax, Admn/Coord/Finance/Personnel/Vigilance and all DDOs Delhi Charge including Central and DG (Inv)(Exemption), DI(Inv), New Delhi.
3. The Income Tax Officer, PRO/Protocol/Welfare/Admn/Form Store/MST unit, New Delhi.
4. All recognized Associations, New Delhi.
5. Notice Board and on the website www.incometaxdelhi.org

No 21011/02/2015 Estt (A-III) part II
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel & Training

North Block, New Delhi-110001
Dated 17th June 2021

OFFICE MEMORANDUM

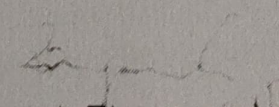
Subject: Extension of timelines for recording of Annual Performance Assessment Report (APAR) in respect of Group 'A', 'B' and 'C' officers of Central Civil Services for the year 2020-21

The undersigned is directed to invite attention to this Department's OM of even number dated 14/04/2021 on the above subject, extending the timelines for distribution / online generation, recording and completion of APAR for the year 2020-21 for Group 'A', 'B' and 'C' officers of Central Civil Services, as a one-time measure, owing to the situation arising out of the lock down due to spread of corona virus

2 In view of the prevailing situation, it has been decided to further extend the timelines for distribution/online generation, recording and completion of APAR for the year 2020-21 for Group 'A', 'B' and 'C' officers of Central Civil Services, as a one-time measure, as specified in Annexure

3 The extended timelines for the APAR year 2020-21 shall also apply to the reporting / reviewing / accepting authorities, who have demitted office or retired from service on or after 28/02/2021 and they shall be allowed to record their remarks till the respective extended cut-off dates

4 Further, the decision conveyed *vide* OM of even number dated 14/06/2021 delinking recording and completion of APAR for the year 2020-21 from the conduct of Annual Medical Examination and thereafter submission of summary of medical report by 31/12/2021 shall stand


(Murali Bhavaraju)

Deputy Secretary to the Govt of India

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

Copy to

- 1 AIS Division, DoPT, North Block, New Delhi
- 2 NIC, for uploading in DoPT website

Time schedule for recording and completion of APAR for the year 2020-21 for Group A, B and C officers of Central Civil Services

SN	Activity	Date by which activity to be completed
(1)	(2)	(3)
1	Distribution of blank forms/ on line generation of APAR	31 st July 2021
2	Submission of self appraisal to the reporting officer	31 st August 2021
3	Forwarding of report by reporting officer to reviewing officer	30 th September 2021
4	Forwarding of report by Reviewing Officer to APAR Cell/ Accepting authority (wherever provided)	15 th November, 2021
5	Appraisal by Accepting Authority, wherever provided	15 th December, 2021
6	(i) Disclosure of APAR to the officer reported upon where there is no accepting authority	30 th November, 2021
7	(ii) Disclosure of APAR to the officer reported upon where there is accepting authority	31 st December, 2021
8	Receipt of representation, if any, on APAR	15 days from the date of disclosure
9	Forwarding of representations to the competent authority	31 st December, 2021
10	(i) Where there is no accepting authority for APAR	15 th January, 2022
11	(ii) Where there is accepting authority for APAR	Within one month of the date of receipt of representation by the competent authority
12	Disposal of representation by the competent authority	Within 15 days of finalization of decision by competent authority
13	Communication of the decision of the competent authority on the representation by the APAR Cell	31 st March, 2022
14	End of entire APAR process, after which the APAR will be finally taken on record.	



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
(Human Resources Development)

2nd Floor, K Ramp, JLN Stadium, Pragati Vihar, New Delhi – 110003
sparrow.hrd@incometax.gov.in

F.No. HRD/PM/APAR/403/SPARROW/2021-22 /10885

Dated: 18/02/2022

To,

All the Pr.CCsIT(CCA)/Pr.DGsIT/CCsIT/DGsIT

Subject:- Timely completion of APARs as per the timelines of the DoPT by Group A & Group B Officers of the Income Tax Department – reg.

Respected Madam/Sir,

Kindly refer to the DoPT OM No. 35014/4/83-Estt.A dated 23rd September 1985 and DoPT OM No. 21011/02/2009-Estt.A dated 16th February 2009 regarding timely preparation and proper maintenance of APARs.

2. In order to reduce APAR deficiencies which were one of the main reasons for delay in holding DPCs, the CBDT with the approval of Competent Authority has migrated to the SPARROW portal to ensure timely completion of APAR cycles. However, it is seen that a number of APARs still remain pending for the following reasons:

- a) at the level of Officers Reported Upon (ORU): due to non-submission of self-appraisals within the due dates; or
- b) at the level of Reporting Officers: due to non-reporting / non-initiation of APARs within due dates; or
- c) at the level of Reviewing Officers: due to non-reviewing / non-initiation of APARs within due dates.

This has resulted in delay in completion of APAR cycles.

3. Recently, the DPCs/Screening Committees have taken an adverse view that a large number of NRCs are drawn in respect of IRS(IT) Officers due to non-reporting or non-reviewing of APARs by the Reporting Officers/Reviewing Officers on time or delayed submission of self-appraisals by the ORUs.

4. Therefore, keeping in view the DoPT OM No. 35014/4/83-Estt.A dated 23rd September 1985 and DoPT OM No. 21011/02/2009-Estt.A dated 16th February, 2009; it has been decided that the following guidelines shall apply with effect from the Reporting Year 2021-22:

- i. **If no self-work flow is created or no self-appraisal is submitted by the ORU within DoPT timelines (i.e. 15th April):** If the ORU does not create self-workflow or does not submit self-appraisal by due date (i.e. 15th April), the ORU shall be considered as a defaulting officer. If no self-workflow is created by the ORU, the Primary Custodian shall create workflows of such ORUs after obtaining Basic Information of the ORU from the concerned DDOs and initiate their APARs by 30th April. Where the self-appraisal is not submitted by the ORUs, the Primary Custodian shall force forward all such blank APARs to the Reporting Officers by 15th May mentioning reasons in the comments section.
- ii. **If the Reporting Officer does not report the APAR within DoPT timeline (i.e. 30th June):** The Reporting Officer shall forfeit the right to enter any remarks in the APAR, and the APAR shall be FORCE FORWARDED on SPARROW by the concerned Primary Custodian to the Reviewing Officer on the next working day. In such situations, **the Reviewing Officer shall report the APAR and a No Review Certificate will be placed in the Dossier.** While reporting the APAR in such cases, the Reviewing Officer shall report about the INTEGRITY of the ORU also. The Reporting Officer shall be considered as a defaulting officer in such cases.
- iii. **If the Reviewing Officer does not review the APAR (which has been duly reported by the Reporting Officer) within DoPT timeline (i.e. 31st July):** The Reviewing Officer shall forfeit his right to enter any remarks in the APAR and the APAR shall be FORCE FORWARDED by the Primary Custodian to the next stage. A No Review Certificate would be placed in the Dossier in such a case. The Reviewing Officer shall be considered as a defaulting officer in such cases.
- iv. **Where no self-appraisal was submitted by the ORU AND both the Reporting Officer and Reviewing Officer also not reported APAR within timelines:** A No APAR Certificate, mentioning all the facts, shall be placed in the Dossier. The Primary Custodian shall mention all facts regarding non-submission of self-appraisal by ORU, non-reporting by Reporting Officer and non-reporting by the Reviewing Officer in remarks section while force forwarding the APAR to next stage. These remarks shall have heading of 'No APAR Certificate'. The ORU, the Reporting Officer and the Reviewing Officer shall be considered as defaulting officers in such cases.
- v. In the month of October, the Primary Custodian shall prepare a list of such defaulting officers, i.e.
 - a. ORUs, who have not created self-workflow and/or not submitted self-appraisal within timeline (i.e. 15th April),
 - b. Reporting Officers, who have not reported APARs within the timeline (i.e. 30th June), and

- c. Reviewing Officers, who have not reviewed the APARs (or not reported the unreported APARs) within timeline (i.e. 31st July).
- vi. In case the defaulting officer is up to the level of PCIT, the Primary Custodian shall submit this list to the Pr.CCIT(CCA) concerned. Where the defaulting officer is of the level of CCIT & above, the Primary Custodian shall send this list to the Pr.DGIT(HRD).
- vii. The Pr.CCIT(CCA) may call for the explanation of the concerned officers (up to the level of PCIT) for not having performed the public duty of writing the APARs within the due date and in the absence of proper justification may direct that a written warning/advisory for the delay in completing the APAR be placed in the APAR folder of the defaulting officer concerned. For the ORUs, who are on deputation, the Pr.DGIT(HRD) may call for the explanation as above. In the cases of the defaulting officers of the level of CCIT & above, the Pr.DGIT(HRD) may call for the explanation as above after approval from the Chairman, CBDT (Draft Show Cause Notice is attached herewith for ready reference as per Annexure-1).
- viii. In such cases where the Reporting officer or Reviewing Officer have forfeited their right to make any entry in the APAR of the ORU (although the self-appraisal had been submitted by the ORU in time), the APAR format with the self-appraisal submitted by the ORU will be placed in the APAR dossier of the ORU.
- ix. **If the APAR is not accepted/represented by the ORU within 15 days of communication:** The ORU will forfeit right to make any representation and the APAR shall be force forwarded/closed by the Primary Custodian (mentioning reasons of force closing in remarks section).
- x. The whole exercise of closure of APAR cycle after disposing all representations and issuing of written warning/advisory to defaulting officers shall be completed by 30th November.
- xi. 1st April to 15th April will be observed as “**APAR Fortnight**” in the Department every year to enhance timely compliance.

5. As per the above instructions, the duties/responsibilities of the various officers/sections regarding APARs shall be as under:

Table A : Responsibilities of the Officer Reported Upon (ORU):

Timeline	Responsibility	Action upon failure
Immediately after 31 st March (advisable to do it in the first week of April only)	i. Login to SPARROW account; ii. Create self-work flow correctly (following the SOP dated 22.03.21 and SOP dated 09.04.21 issued by the HRD) and save it;	The explanation shall be called for by – Pr.CCIT(CCA): for ORUs upto PCIT level Pr.DGIT(HRD): for ORUs who are on

[APAR Fortnight]	iii. Prepare basic information correctly filling all 18 points, get it verified from the DDO and send it to the respective Primary / Alternate Custodian for initiation of APAR	deputation Pr.DGIT(HRD): for ORUs of CCIT & above levels with prior approval of the Chairman, CBDT
By 15 th April	Submit self-appraisal to the Reporting Officer online on SPARROW portal	[as per para 4(v to vii) of this letter]
Within 15 days from the date of receipt of communication of APAR	i. Accept the APAR ii. Or submit a representation on the SPARROW portal	If not accepted/represented within 15 days of communication, the ORU shall forfeit right to make any representation and the APAR shall be force closed by the Primary Custodian.
Within 15 days from change of Reporting Officer (due to transfer / retirement / any other reason) anytime during the year	i. Login to SPARROW account; ii. Create self-work flow correctly and save it; iii. Prepare basic information correctly filling all 18 points, get it verified from the DDO and send it to the respective Primary / Alternate Custodian for initiation of APAR; iv. After initiation of APAR by the Custodian, submit self-appraisal to the Reporting Officer	

Table B: Responsibilities of the Reporting Officer:

Timeline	Responsibility	Action upon failure
After 15 th April up to 30 th June	i. Report the APARs of all such ORUs whose performance has been observed for more than 3 months. ii. <u>Where the ORU had not created self-workflow and/or had not submitted self-appraisal</u> , then after completing the process of initiating the APAR by the Primary Custodian as laid down in para 4(i), the Reporting Officer will report the APAR on the basis of the experience of the work and conduct of the ORU. While doing so, the Reporting Officer can also point out the failure of the ORU to create self-workflow within the stipulated time and/or submit self-appraisal within the stipulated time.	i. The explanation shall be called for by – Pr.CCIT(CCA): for defaulting Reporting Officers upto PCIT level Pr.DGIT(HRD): for defaulting Reporting Officers of CCIT & above levels with prior approval of the Chairman, CBDT [as per para 4(v to vii) of this letter] ii. Reporting Officer shall forfeit right to enter any remarks in the APAR of the ORU beyond 30 th June.
Comments on representations	The Reporting Officer may send his comments as sought by the Primary custodian on representation within 15 days.	If no comments are received within 15 days, the Primary Custodian will proceed further for disposal of the representation without such comments.
Within one month of retirement / VRS	The Reporting Officer is expected to report the APARs submitted by the ORUs to him within one month of his retirement / VRS	

Table C: Responsibilities of the Reviewing Officer:

Timeline	Responsibility	Action upon failure
After 30 th June up to 31 st July	<p><u>Where ORU has submitted self-appraisal</u></p> <ul style="list-style-type: none"> i. Review the APARs of the ORUs which have been received after reporting by the concerned Reporting Officers. ii. If the Reporting Officer did not report in time and the APAR has been received by the Reviewing Officer force forwarded by the Primary Custodian, the Reviewing Officer shall report the APAR and shall report about the INTEGRITY of the ORU also. <p><u>Where ORU has not submitted self-appraisal</u></p> <ul style="list-style-type: none"> i. After initiation of APAR by the Primary Custodian [as laid down in para 4(i)], if the Reporting Officer has reported the APAR within time, the Reviewing Officer shall review the APAR. ii. After initiation of APAR by the Primary Custodian [as laid down in para 4(i)], if the Reporting Officer also failed to report the APAR within due date and the blank APAR is force forwarded to the Reviewing Officer, the Reviewing Officer will proceed to report the APAR on the basis of the experience of the work and conduct of the ORU. While doing so, the Reviewing Officer can also point out the failure of the ORU to submit self-appraisal within the stipulated time and failure of the Reporting Officer to report the APAR within the stipulated time. The Reviewing Officer shall report about the INTEGRITY of the ORU also. After reporting this APAR, the Reviewing Officer will submit the APAR to CR Section. 	<ul style="list-style-type: none"> i. The explanation shall be called for by – <p>Pr.CCIT(CCA): for defaulting Reviewing Officers upto PCIT level</p> <p>Pr.DGIT(HRD): for defaulting Reviewing Officers of CCIT & above levels with prior approval of the Chairman, CBDT</p> <p>[as per para 4(v to vii) of this letter]</p> <ul style="list-style-type: none"> ii. The Reviewing Officer shall forfeit right to enter any remarks in the APAR of the ORU beyond 31st July.
Comments on representations	The Reviewing Officer may send his comments as sought by the Primary custodian on representation within 15 days.	If no comments are received within 15 days, the Primary Custodian will proceed further for disposal of the representation without such comments.

Table D: Responsibilities of the Primary Custodian /Alternate Custodian / the APAR section:

Timeline	Responsibility
From 1 st to 15 th April	<ul style="list-style-type: none"> i. The Primary/Alternate Custodians shall keep reminding all officers of their charge from time to time to create self-work flow for APAR on the SPARROW portal. ii. They shall initiate APARs promptly as and when self-work flow is received on SPARROW from the ORUs (<i>following the SOP dated 01.04.21 issued by HRD</i>).
[APAR Fortnight]	
After 15 th April up to 30 th April	<ul style="list-style-type: none"> i. The Primary Custodian shall prepare a list of such ORUs who have not created self-workflow. ii. The Primary Custodian shall get Basic Information of such ORUs from their DDOs in the format for Basic information (as per the attached format Annexure-2). The DDOs shall prepare and verify the basic information on the basis of service books/records.

	<p>iii. Then the Primary Custodian shall create workflow of such ORUs and initiate their APAR.</p> <p>iv. The Alternate Custodians shall assist the Primary Custodian in this process.</p>
By 15 th May	If the Primary Custodian finds any APAR still pending in the account of any ORU, the Primary Custodian shall force forward that blank APARs to the Reporting Officers concerned for reporting (mentioning reasons of force forwarding in remarks section).
From 16 th May up to 30 th June	The Primary/Alternate Custodians shall keep reminding all Reporting Officers of their charge to report the APARs on SPARROW portal.
Next working day after 30 th June	Where the Reporting Officers have not reported the APARs till 30 th June, the Primary Custodian shall FORCE FORWARD all such unreported APARs (mentioning reasons of force forwarding in remarks section) to the next stage (i.e. to the concerned Reviewing Officers). Then the Reviewing Officers shall report such APARs.
1 st July to 31 st July	The Primary/Alternate Custodians shall keep reminding all Reviewing Officers of their charge to review the APARs (which have been duly reported by the Reporting Officers) or report the APARs (where the Reporting Officers had forfeited rights to report due to non-reporting within due date) on SPARROW portal.
Next working day after 31 st July	The Primary Custodian shall FORCE FORWARD all such APARs to the CR section (mentioning reasons of force forwarding in remarks section), where the Reviewing officers have not reviewed or reported the APARs, as the case may be, within due date.
1 st August to 1 st September	The Primary Custodian shall disclose the reviewed APARs on SPARROW portal to the concerned ORUs. The Primary Custodians should disclose the APARs immediately as and when the reviewed APARs are received by the CR section. In any case, this process must be completed by 1 st September.
By mid-September	<p>Categorise the representations received on the SPARROW portal as and when received and take action as indicated below:</p> <p>(a) <u>Representations of CIT and above:</u> The HRD will seek comments/views of the Reporting and Reviewing Officers concerned on such representations and submit the same to the Competent Authority for decision.</p> <p>(b) <u>Representations of officers below CIT level where the Competent Authority is Board:</u> If representation pertains to any officer of the grade of Addl.CIT or below and where the Pr.CCIT is reporting or reviewing officer and the Competent Authority is Zonal Member or Hon'ble Chairperson, the Primary Custodian concerned shall get the comments/views of the Reporting and Reviewing Officers concerned on the representations. After receipt of the comments/views of the Reporting and Reviewing Officers, the representation along with these comments/views should be sent to the HRD for putting up to the Competent Authority at CBDT level. If no comments are received within 15 days from the Reporting/Reviewing Officers, only the representation should be sent to the HRD mentioning the facts that comments have not been received.</p> <p>(c) <u>Where the Competent Authority to decide the representations are upto Pr.CCIT(CCA):</u> The Primary Custodian concerned shall obtain the comments/views of the Reporting and Reviewing Officers concerned on the representations. After receipt of the comments/views of the Reporting and Reviewing Officers, the Primary Custodian shall put up / send the representation along with the comments/views of the Reporting and Reviewing Officers to the concerned Competent Authority for disposal with a request to dispose the same within one month from the date of receipt of representation. The Competent Authority may also be requested to dispose of the representation by passing detailed reasoned speaking order in view of the OMs dated 13th April 2010, 19th May 2011 and 31st January 2014 of the DoPT. If no comments are received within 15 days from the Reporting/Reviewing Officers, the Primary custodian may proceed further without these comments.</p>
First week of October	i. Prepare a list of following defaulting officers:

	<p>a) ORUs, who had not created self-work flow on SPARROW or not submitted self-appraisal within timeline (i.e. upto 15th April)</p> <p>b) Reporting Officers, who did not report APARs within timeline (i.e. 30th June)</p> <p>c) Reviewing Officers, who did not review APARs within timeline (i.e. 31st July)</p> <p>ii. Submit the above details to</p> <p>Pr.CCIT(CCA): for defaulting officers upto PCIT level</p> <p>Pr.DGIT(HRD): for defaulting officers of CCIT & above levels*</p>
By 15 th October	<p>1. <u>Primary Custodian of Pr.CCIT(CCA)</u>: Issue Show Cause Notices seeking explanations from the defaulting officers (upto PCIT level) after approval of the Pr.CCIT(CCA).</p> <p>2. <u>Primary Custodian of Pr.DGIT(HRD)</u>: Issue Show Cause Notices seeking explanations from the defaulting officers (who are on deputation) after approval of the Pr.DGIT(HRD).</p> <p>3. <u>Primary Custodian of Pr.DGIT(HRD)</u>: Issue Show Cause Notices seeking explanations from the defaulting officers (of the level of CCIT & above) after approval of the Chairman, CBDT.</p>
By 15 th November	<p>In respect of Representations</p> <p>i. Upload the decision of the Competent Authority on representations on the SPARROW portal.</p> <p>In respect of Defaulting Officers</p> <p>ii. After receipt of the explanations from the defaulting officers, the Primary Custodian shall get decisions on the same from the Competent Authority [Pr.CCIT(CCA)/Pr.DGIT(HRD)/Chairman(CBDT)] and place an appropriate warning/advisory in the APAR dossier of the defaulting officers as per the decision of the Competent Authority.</p>
By 30 th November	<p>Close the APAR cycle on the SPARROW portal after preparing NRCs wherever applicable mentioning detailed reasons of the NRCs. NRCs upto the PCIT level are to be drawn by the Primary Custodian. NRCs of CCIT & above and of deputation officers shall be drawn by the HRD.</p> <p>Where the Reporting officer or Reviewing Officer have forfeited their right to make any entry in the APAR of the ORU, the APAR format with the self-appraisal submitted by the ORU will be placed in the APAR dossier of the ORU as per para 4(viii) above.</p>

*The details to be mailed to HRD at email id: sparrow.hrd@incometax.gov.in.

6. The stage at which an officer becomes a “Defaulting Officer” along with actions to be taken is further clarified as under:

Table E: Summary of actions as per various situations

S. No.	Self-appraisal Stage	Reporting Stage	Reviewing Stage	Remarks
(i)	Submitted within timeline	Reported within timeline	Reviewed within timeline	APAR will be disclosed by the Primary custodian.
(ii)	Submitted within timeline	Reported within timeline	Not reviewed within timeline	Reviewing Officer would be defaulting officer as per para 4(v to vii) above and No Review Certificate would be placed in dossier mentioning all facts.
(iii)	Submitted within timeline	Not reported within timeline	Would be force forwarded to Reviewing Officer who will Report	Reporting Officer would be defaulting officer as per para 4(v to vii) above and No Review Certificate would be placed in dossier mentioning all facts.
(iv)	Submitted	Not reported	Force forwarded to	Both Reporting and Reviewing Officers

	within timeline	within timeline	Reviewing Officer but not Reported by Reviewing Officer also within timeline	would be defaulting officers as per para 4(v to vii) above and the APAR filed by the ORU shall be placed in the dossier with a certificate mentioning all facts [as per para 4(viii)].
(v)	Not submitted within timeline	Reported within timeline after initiation of APAR by Primary Custodian	Reviewed within timeline	ORU would be defaulting officer as per para 4(v to vii) above. APAR will be disclosed by the Primary custodian.
(vi)	Not submitted within timeline	Not reported within timeline even after initiation of APAR by Primary Custodian	Would be force forwarded to Reviewing Officer who will Report	ORU and Reporting Officer would be defaulting officers as per para 4(v to vii) above and No Review Certificate would be placed in dossier mentioning all facts.
(vii)	Not submitted within timeline	Not reported within timeline even after initiation of APAR by Primary Custodian	Force forwarded to Reviewing Officer but not Reported by Reviewing Officer also within timeline	ORU, Reporting Officer and Reviewing Officer would be defaulting officers as per para 4(v to vii) above and No APAR Certificate would be placed in dossier mentioning all facts.
(viii)	Submitted after 15 th April up to 15 th May	ORU would be defaulting officer as per para 4(v to vii) above and rest actions shall be as per the situation nos. (i) to (iv) in this table above.		

7. For any other circumstances in which NRCs are to be issued, the extant DoPT guidelines shall apply.

8. It is once again reiterated that from the Reporting Year 2021-22 onwards, the option of "FORCE FORWARDING" of APAR will be applied on SPARROW, and action as proposed in above paras would be taken on the officers who fail to perform their public duty regarding APARs. Whenever the Primary Custodian will force forward the APAR to the next stage, it is mandatory for the Primary Custodian to mention reasons of force forwarding in detail in the remarks section there.

9. Reminders will be placed on *irsofficersonline* and also through SMSs to inform officers to follow the timelines as provided by the DoPT.

10. This issues with the approval of the Chairman, CBDT.

Encl: Annexure-1 & 2

Yours faithfully,


(Meeta Singh)

Additional Director General-1
HRD, CBDT, New Delhi

No. 21011/02/2009-Estt.(A)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training

New Delhi, dated the 16th February, 2009

OFFICE MEMORANDUM

Subject:- Timely preparation and proper maintenance of ACRs.


The undersigned is directed to say that this Department has been emphasizing from time to time the need to complete the Annual Confidential Reports of all classes of employees in time for smooth consideration of cases pertaining to confirmation, promotion, deputation to ex-cadre posts, etc. A time schedule was prescribed for various stages in the matter of writing of Confidential Reports in this Department's O.M. No. 35014/4/83-Estt.(A) dated 23.9.1985. The writing of ACR is a public trust and responsibility. All Ministries/Departments are again requested to ensure that the time schedule for preparation of Confidential Reports and other instructions as laid down in this Department's O.M. dated 23.9.1985 are followed to ensure that ACRs are completed in time.

2. As cases continue to occur where confirmation, regular promotion, appointment to sensitive posts, etc., could not be considered in time because of non-availability of ACRs for the relevant period, the matter of timely completion of ACRs was further reviewed in this Department and it has been found necessary to prescribe a time limit after which the Reporting/Reviewing Officer shall forfeit his right to record the ACR. It has been decided that while the time-limits prescribed in the aforesaid O.M. dated 23.9.1985 should be adhered to as far as possible, in case the ACR is not initiated by the Reporting Officer for any reason beyond 30th June of the year in which the financial year ended, he shall forfeit his right to enter any remarks in the ACR of the officer to be reported upon and he shall submit all ACRs held by him for reporting to the Reviewing Officer on the next working day. Similarly, the Reviewing Officer shall also forfeit his right to enter any remarks in the ACR beyond 31st August of the year in which the financial year ended. The Section entrusted with maintaining the ACRs shall, while forwarding the ACRs for self-appraisal with copy to the Reporting/Reviewing Officers, also annex the schedule of dates as enclosed herewith. It shall also bring to the notice of the Secretary concerned in the case of Ministry/Department and the Head of the organization in the case of attached and subordinate offices, the names of those Group A and B Reporting Officers and Group A Reviewing Officers in the month of October after receiving the completed CRs who have failed to initiate/review the ACRs even by 30th June or 31st August as the case may be. The Secretary in the Department/Head of the organization in the case of attached/subordinate offices may direct to call for the explanation of the concerned officers for not having performed the public duty of writing the ACRs within the due date and in the absence of proper justification direct that a written warning for delay in completing the ACR be placed in the ACR folder of the defaulting officer concerned.

3. In case the remarks of the Reporting officer or Reviewing Officer as the case may be have not been entered in the ACR due to the concerned officer forfeiting his right to make any entry as per the provision in para 2 above, a certificate to this effect shall be added in his ACR for the relevant period. In case both the Reporting officer and Reviewing officer had forfeited their rights to enter any remarks, the CR format with the self appraisal given by the officer to be reported upon will be placed in his ACR dossier.

4. All the Ministries/Departments are requested to kindly bring to the notice of all concerned the above instructions for future preparation and maintenance of ACRs. These instructions shall be applicable for the ACRs for the period 2008-09 onwards. In case any CR for the past period is pending completion, the concerned Head of the Organisation in the case of attached/subordinate offices and the Joint Secretary concerned in the Ministries/Departments may take appropriate measures to ensure that the CR dossier is complete within the next 6 months either with the relevant CR or the required 'No Report Certificate' for valid reasons.

5. Hindi version will follow.


(C.A. Subramanian)
Director

To
All Ministries/Departments of Govt. of India

Copy to:

- 1) Comptroller & Auditor General of India, New Delhi
- 2) Union Public Service Commission
- 3) Central Vigilance Commission, New Delhi
- 4) Central Bureau of Investigation, New Delhi
- 5) Lok Sabha/Rajya Sabha Secretariat
- 6) All attached and subordinate offices of the Ministry of Personnel, PG and Pensions
- 7) All officers and employees in the Ministry of Personnel, PG and Pension
- 8) NIC (DoP&T) for placing this Office Memorandum on the web-site of DoP&T
- 9) Hindi Section for Hindi version of the O.M.

(O.M. No. 2.1011/01/2005-Estt. (A) (P.H.)
dt. 23.07.2009)

Annexure-III

Time schedule for preparation/completion of APAR
(Reporting year- Financial year)

S.No.	Activity	Date by which to be completed
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)	31 st March. (This may be completed even a week earlier).
2.	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable).	15 th April.
3.	Submission of report by reporting officer to reviewing officer	30 th June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 st July
5.	Appraisal by accepting authority, wherever provided.	31 st August
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 September 15 th September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding of representations to the competent authority (a) where there is no accepting authority for APAR (a) where there is accepting authority for APAR	21 st September 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