



**DIRECTORATE OF INCOME TAX**  
(Human Resource Development)  
Central Board of Direct Taxes  
Department of Revenue, Ministry of Finance  
Government of India

**आयकर निदेशालय**  
(मानव संसाधन विकास)  
केन्द्रीय प्रत्यक्ष कर बोर्ड  
राजस्व विभाग, वित्त मंत्रालय  
भारत सरकार

F.No HRD/PM/444/4/2014-15/Part-II / 43

Dated: 1<sup>st</sup> April, 2016

To,  
All the Principal Chief Commissioners of Income Tax (CCA)/Pr. Directors General of Income Tax (of attached Directorates).

**Sub: Uploading of APAR Forms and General Guidelines for filling up the APAR forms for the Reporting Period 2015-16 -reg.**

Madam/Sir,

The APAR forms of the Assessing Officers (Income Tax Officers, Assistant Commissioners/Deputy Commissioners of Income Tax) have been modified. The modified APAR Forms are applicable from the reporting period 2015-16. However, the APAR forms for the Reporting Period 2015-16 for all grades of officers except for Assessing Officers in the rank of DCIT/ACIT & ITO will remain unchanged.

2. It may also be observed that the Guidelines for filling APAR form for all cadre of officers have been modified in respect of Referral Board being replaced by Representation Process. Consequently time line for completing the APAR process has also been changed.
3. In order to facilitate APAR form & Guidelines for all cadres of officers, they are being made available on [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in). It may kindly be ensured that all Assessing Officers viz., Income Tax Officers, Assistant Commissioners/Deputy Commissioners of Income Tax fill their APARs for the Reporting period 2015-16 in the new forms.
4. This issues with the approval of Pr. DGIT (HRD).

Encl: As above

Yours Faithfully,

  
(Anurag Prasad)  
ADG-3(HRD)

Copy to: To the Web manager [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in) with the request to upload this letter along with enclosures.

## Form 4

(Chief Commissioner of Income Tax or Director General of Income Tax and equivalent)

Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_

Time period which the report does not cover if any, and reasons thereof:

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by Custodian

**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil list Code No.

6. Date of Birth:

7. Present Grade:

8. Present post held by the officer during the period reported upon:

9. Date of appointment to present post:

10. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

11. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

12. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance

**13. Awards/Honours**


**14. Penalties, if any, imposed during the year**

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**15. Date of filing the annual immovable property return for year ending December**

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**16. Date of last prescribed medical examination for officers 40 years of age and above.**

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**17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.**

Designation	Sanctioned Strength	Actual Strength

**18. Has the officer completed APARs of Group 'A' and 'B' officers working under him/her, in respect of the previous reporting year, within the stipulated time?**

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Signature \_\_\_\_\_  
Head of Department  
Please Affix Stamp

Date: \_\_\_\_\_

## **Section-II : Self Appraisal**

1. Give a note on your important achievement during the period. Please give a brief description including journals and book publications, finding solutions by out-of-the box thinking, initiatives for improving the work environment, innovations for public service delivery and also quality work done(not more than 300 words).\*

\*Please mention in about 300 words tasks/projects to be performed, tasks/projects completed including qualitative and quantities achievements, and outstanding/significant contribution

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**2. Declaration regarding work plans for subordinates:**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**3.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of officer reported upon

### Section III – Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3**

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(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently.)

**2. (a) Assessment of Attributes:** (70% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Coordination ability	
5	Interpersonal relations	
6	Ability to inspire and motivate	
7	Supervisory and administrative qualities	
8	<b>Overall grading on attributes (Sum of 1 to 7)/7</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.7**

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**3. Communication of target.**

a. Date of Communication of target by the reporting officer

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b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?

Yes /No	
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c. Was any mid-year evaluation done? If yes, please give date

Yes /No	
Date	

**4. Integrity:**-Please comment on the integrity of the officer. (Please follow instruction given at end of form)

**5. Attitude of officer towards the SC/ST/ other weaker sections and women**

**6. If the grading in any row of section III parts 1 (a), 2 (a) is below 2 or the overall grading in part-7 is also below 6 or above 9 then please give detailed factual reasons for the same.**

**7. Overall Grade on a scale of 1-10 [1(b) +2(b)]**

\_\_\_\_\_  
(Signature of Reporting Authority)

Date: \_\_\_\_\_

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_



## Section IV- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No

**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work*	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3**

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently.)

**2. (a) Assessment of Attributes:** (70% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Coordination ability	
5	Interpersonal relations	
6	Ability to inspire and motivate	
7	Supervisory and administrative qualities	
8	<b>Overall grading on attributes (Sum of 1 to 7)/7</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.7**

**3. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \***

**\* Conditions to fill column 3**

- (1)** If you don't agree with the reporting officer then please state your reasons for disagreement in column 3.
- (2)** If you agree with the reporting officer that the overall grading should be below 6 then please give detailed reasons in column 3. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**4. Overall Grade on a scale of 1-10 [1(b) +2(b)]**

Date: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed adversely.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

- (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
- (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
- (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
- (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (9 against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

## **7. Weightage & Mean**

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR**. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation**.

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December



10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

### Form 3

(Commissioner of Income Tax or Director of Income Tax and equivalent)

Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_

Time period which the report does not cover if any, and reasons thereof :

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by Custodian

**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil list Code No.

6. Date of Birth:

7. Present Grade:

8. Present post held by the officer during the period reported upon:

9. Date of appointment to present post:

10. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

11. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

12. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance

13. Awards/Honours


14. Penalties, if any, imposed during the year

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15. Date of filing the annual immovable property return for year ending December

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17. Date of last prescribed medical examination for officers 40 years of age and above.

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16. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.

Designation	Sanctioned Strength	Actual Strength

17. Has the officer completed APARs of Group 'A' and 'B' officers working under him/her, in respect of the previous reporting year, within the stipulated time?

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Signature \_\_\_\_\_  
Head of Department  
Please Affix Stamp

Date: \_\_\_\_\_

## Section-II : Self Appraisal

### 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

### 2. (a) Annual work allocated, completed and achievements (for assessment posts only) :

Tasks to be performed	Deliverables (1)		Actual Achievement (2)	Divergences if any & reasons
	Initial (3)	Mid Year (4)		
Budget Collection				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Quality Assessment				
Any other targets set				

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[1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.

[2] Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-year).

[3] Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

[4] Mid -year listing of deliverables are to be finalized within 6 months of the start of the period under report.

(OR)

**(b) Annual work allocated, completed and achievements (for posts other than assessment, in not more than 200 words):**

**3. What are the factors, if any, that hindered your performance?**

**4. During the period under report, do you believe that you have made any outstanding contribution? If so, please give a brief description including journals and book publications,**

**finding solutions by out-of-the box thinking, initiatives for improving the work environment, innovations for public service delivery and also quality work done(not more than 300 words):\***

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**5. Declaration regarding work plans for subordinates:**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**6.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Signature of officer reported upon**

\_\_\_\_\_  
\*Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contributions



### Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4**

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a) & 2 (b) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Communication skills	
5	Interpersonal relations	
6	Leadership skills	
7	Supervisory and administrative qualities	
8	<b>Overall grading on attributes (Sum of 1 to 7)/7</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3**

**3. (a) Assessment of functional competency:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules, laws, and regulations	
2	Managerial and organizational capabilities	
3	Ability to plan and implement projects and change management ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3**

**4. Communication of target.**

a. Date of Communication of target by the reporting officer

Yes /No

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?

c. Was any mid-year evaluation done? If yes, please give date.

Yes /No	
Date	

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

**5. Integrity :-** Please comment on the integrity of the officer. (Please follow instruction given at end of form)

**6. If the grading in any row of section III parts 1 (a), 2 (a) or 3 (a) is below 2 or the overall grading in part 7 is also below 6 or above 9 then please give detailed factual reasons for the same.**

**7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

Date:\_\_\_\_\_

\_\_\_\_\_  
**Signature of Reporting Authority**  
**Name (In Block Letters)**\_\_\_\_\_  
**Designation** \_\_\_\_\_

### **Section III (B)**

**8. (a)** 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**8 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available).**

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

\_\_\_\_\_  
**Signature of Reporting Authority**

**Date:** \_\_\_\_\_

**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No

If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

### 1. (a) Assessment of planned work and targets: \*(40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

### 1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

### 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Communication skills	
5	Interpersonal relations	
6	Leadership skills	
7	Supervisory and administrative qualities	
8	<b>Overall grading on attributes (Sum of 1 to 7)/7</b>	

### 2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3

### 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules, laws, and regulations	
2	Managerial and organizational capabilities	
3	Ability to plan and implement projects and change management ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

### 3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3

**4. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \***

**\* Conditions to fill column 4.**

- (1)** if you don't agree with the reporting officer then please state your reasons for disagreement in column 4.
- (2)** If you agree with the reporting officer that the overall grading should be below 6 then please give detailed reasons in column 4. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**5. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

**Date:**\_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)**\_\_\_\_\_  
**Designation** \_\_\_\_\_

### **Section IV(B)**

**6. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**6. (b)** Recommendation relating to domain assignment given by the reporting officer in section-III, 8(b). Your views may be given here in case you feel like adding any other domain assignment to the officer reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewing Authority

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or



successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.3 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR**. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation**.

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December

10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

**Form 2**

(Joint/Additional Commissioner or Joint/Additional Director of Income Tax and equivalent)

**Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_**

**Time period which the report does not cover if any, and reasons thereof :**

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by CCIT(CCA)

**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil Code No.

6. Date of Birth:

7. Present Grade:

8. Present post held by the officer during the period reported upon:

9. Date of appointment to present post:

10. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

11. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

12. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance

**13. Awards/Honours**


**14. Penalties, if any, imposed during the year**

--

**15. Date of filing the annual immovable property return for year ending December**

--

**16. Date of last prescribed medical examination for officers 40 years of age and above.**

--

**17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.**

Designation	Sanctioned Strength	Actual Strength

**18. Has the officer completed APARs of Group 'A' and 'B' officers working under him/her, in respect of the previous reporting year, within the stipulated time?**

--

Signature \_\_\_\_\_  
Head of the Department  
Please Affix Stamp

Date: \_\_\_\_\_



## Section II – Self Appraisal

### 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

### 2. (a) Annual work allocated, completed and achievements (for assessment posts only) :

Tasks to be performed	Deliverables (1)		Actual Achievement (2)	Divergences if any & reasons
	Initial (3)	Mid Year (4)		
Budget Collection				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Quality Assessment				
Any other targets set				

[1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.

[2] Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-year).

[3] Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

[4] Mid –year listing of deliverables are to be finalized within 6 months of the start of the period under report.

(OR)

**(b) Annual work allocated, completed and achievements (for posts other than assessment in not more than 200 words.):**

**3. What are the factors, if any, that hindered your performance?**

--

**5. Declaration regarding work plans for subordinate**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**6.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of officer reported upon

### Section III (A)- Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

#### 1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

#### 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory and administrative qualities	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

#### 2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3

#### 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure and laws relating to area of functional specializations	
2	Coordination ability	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

#### 3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3

#### 4. Communication of target.

a. Date of Communication of target by the reporting officer

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?

Yes /No	
---------	--

--

c. Was any mid-year evaluation done? If yes, please give date.

Yes /No	
---------	--

Date	
------	--

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

--

**5. Integrity:-**Please comment on the integrity of the officer. (Please follow instruction given at end of form)

--

**6. If the grading in any row of section III parts 1 (a), 2 (a) or 3 (a) is below 2 or the overall grading in part 7 is also below 6 or above 9 then please give detailed factual reasons for the same.**

--

**7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

--

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reporting Authority

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

### Section III (B)

**8.(a)** 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**8 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available.)**

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

**Date:**\_\_\_\_\_

\_\_\_\_\_  
**Signature of Reporting Authority**

**Name (In Block Letters)**\_\_\_\_\_

**Designation** \_\_\_\_\_

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No

**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)**

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4**

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)**

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory and administrative qualities	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3**

**3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)**

S. No.		Grade
1	Knowledge of rules & regulations/office procedure and laws relating to area of functional specializations	
2	Coordination ability	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3**

**4. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \***

**\* Conditions to fill column 4.**

- (1)** if you don't agree with the reporting officer then please state your reasons for disagreement in column 4.
- (2)** If you agree with the reporting officer that the overall grading should be below 6 then please give detailed reasons in column 4. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**5. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

Date: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_



### **Section IV(B)**

**6. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**6. (b)** Recommendation relating to domain assignment given by the reporting officer in Section-III, 8(b). Your views may be given here in case you feel like adding any other domain assignment to the officer reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

\_\_\_\_\_  
**Signature of Reviewing Authority**

**Date:** \_\_\_\_\_

**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.4 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR**. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation**.

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December

10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.



## **Form I (a)**

**(Deputy/Assistant Commissioner or Deputy/Assistant Director of Income Tax  
and equivalent)**

**(Assessing officers only)**

**Performance Appraisal Report for the period from \_\_\_\_\_ to**

\_\_\_\_\_

**Time period which the report does not cover if any, and reasons thereof:**

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self-appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by CCIT(CCA)

**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil Code No.

6. Date of Birth:

7. Present Grade:

8. Present post held by the officer during the period reported upon:

9. Date of appointment to present post:

10. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

11. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

12. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance

13. Awards/Honours


14. Penalties, if any, imposed during the year

--

15. Date of filing the annual immovable property return for year ending December

--

16. Date of last prescribed medical examination for officers 40 years of age and above.

--

17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.

Designation	Sanctioned strength	Actual Strength

18. Has the officer completed APARs of Group 'B' officers and other officials working under him/her, in respect of the previous reporting year, within the stipulated time?

--

Signature \_\_\_\_\_  
Head of the Department  
Please Affix Stamp

Date: \_\_\_\_\_

## Section II – Self Appraisal

### 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.)

### 2. Details of assessment work:

(a) Number of assessments completed during the period:

(b) Number of assessments, out of (a) above, where assessee is either a firm or a corporate entity:

(c) Number of Assessments done during Financial Year:

Sl.No.	Description	Number of Cases
i.	Opening Balance as on 1 <sup>st</sup> April	
ii.	Cases selected during the Financial Year (excluding cases u/s 263 and 147/148)	
iii.	Cases completed as on 31 <sup>st</sup> March	
iv.	Balance Cases pending for scrutiny	

(d) Details of Quarterly disposal of cases:

Sl.No.	Quarter	Number of Cases pending at the opening of Quarter	Number of cases added during the Quarter	Disposal during the Quarter	Number of cases pending at the end of Quarter
i.	April to June				
ii.	July to September				
iii.	October to December				
iv.	January to March				

(e) Disposal of cases in the month of March:

(e)# Top 10 additions in descending order (each issue to be treated separately) in the assessments done during the period:

Sl. No	Name of assessee, PAN and A.Y.	Amount of addition	Returned Income (in Rs.)	Assessed Income (in Rs.)	* (i) (ii) (iii)	Issue in brief, Whether issue is fresh or same as earlier year's assessment is ex-parte	Whether penalty for concealment has been initiated?
i							
ii							
iii							
iv							
v							
vi							
vii							

(\* The purpose of this input is to assess the efforts, Quality & judiciousness of the additions made.

Give details from at least 4 (Four) assessment orders.

# Add separate sheets wherever necessary.)

### 3. Efforts made towards widening of tax base:

#### (a) Achievements in respect of Non-filers Monitoring System (NMS) cases\*:

- |   |                      |
|---|----------------------|
| (i) Number of intimations received through Non-filers Monitoring System (NMS) during the period under report. | <input type="text"/> |
| (ii) Number of letters issued to assessees within 15 days of receipt of intimation through NMS.               | <input type="text"/> |
| (iii) Number of letters returned undelivered out of (ii), above.  | <input type="text"/> |
| (iv) Number of letters issued to alternate addresses.   | <input type="text"/> |
| (v) Number of Income-tax returns received in response to item (ii), above.                                    | <input type="text"/> |
| (vi) Number of cases in which remark - 'no return is required' – is entered in NMS.                           | <input type="text"/> |
| (vii) Number of cases in which remark – 'assessee is not traceable' – is entered in NMS.                      | <input type="text"/> |
| (viii) Number of notices issued in AST under section 142(1)/148 of Income Tax Act, 1961.                      | <input type="text"/> |

\_\_\_\_(\* in respect of intimations received through NMS during the period under report excluding its last month or part month and intimations brought forward to the period under report only)

(b) Number of cases in which action under section 271F (penalties for non-filing of return of income) taken.

(c) Number of cases in which action under section 276CC (prosecution for non-filing of return of income) taken.

**4. Other work allocated, completed and achievements (for assessment posts only) :**

Tasks to be performed	Deliverables (1)		Actual Achievement (2)	Divergences if any & reasons
	Initial (3)	Mid Year (4)		
Budget Collection				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Any other targets set				

[1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.

[2] Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-year).

[3] Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

[4] Mid –year listing of deliverables are to be finalized within 6 months of the start of the period under report.

**5. What are the factors, if any, that hindered your performance?**

contribution? If so, please give a brief description including journals and book publications, finding solutions by out-of-the box thinking, initiatives for improving the work environment, innovations for public service delivery and also quality work done(not more than 100 words):\*

---

\*Please mention in about 100 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution.

**7. Declaration regarding work plans for subordinate**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**8.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

Date: \_\_\_\_\_

---

Signature of officer reported upon

### Section III(A) – Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of 'scrutiny work' done during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (Natural Justice, Marshalling of facts, Application of proper law, Drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

(\*Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

**1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25**

**2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assessee on receiving information in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

(\*Assessment of other planned work including efforts towards widening of tax base should be done against the details provided in part 3(a), 3(b), 3(c) & 4 of this form. # while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

**2(b) Weightage of the grade on other planned work including efforts towards widening of tax base 2(a)(9) x 0.25**



**3. (a) Assessment of Attributes:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**3. (b) Weightage of the grade on 'attributes' 3(a)(9) x 0.25**

**4. (a) Assessment of functional competency:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**4. (b) Weightage of the grade on 'functional competency' 4(a) (4) x 0.25**

**5. Communication of target.**

a. Date of Communication of target by the reporting officer

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not how were the targets fixed?

Yes /No	
---------	--

c. Was any mid-year evaluation done? If yes, please give date.

Yes /No	
Date	

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

**6. Integrity:-**Please comment on the integrity of the officer. (Please follow instruction given at end of Form)

**7. If the grading in any row of section III parts 1 (a), 2 (a), 3 (a), 4 (a) is below 2 or the overall grading in part 8 is also below 6 or above 9 then please give detailed factual reasons for the same.**

**8. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]**

\_\_\_\_\_

Date:\_\_\_\_\_

Signature of Reporting Authority

Name (In Block Letters)\_\_\_\_\_

Designation\_\_\_\_\_

### Section III (B)

**9. (a)** 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC, ST & other weaker sections and women.

**9 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available.)**

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Reporting Authority**  
**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No

**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.)

- 1. (a) Assessment of 'scrutiny work' done during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (natural justice, marshalling of facts, application of proper law, drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

(\*Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

- 1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25**

- 2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assesseees on receiving information in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

(\* assessment of efforts towards widening of tax-base should be done against the details provided in part 3(a), 3(b) & 3(c) of this form.

# while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

2(b) Weightage of the grade on other planned work including efforts towards widening of tax base 2(a)(9) x 0.25

**3. (a) Assessment of Attributes:** (25% weightage will be assigned to this item)

S.No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**3. (b) Weightage of the grade on 'attributes' 3(a)(9) x 0.25**

**4. (a) Assessment of functional competency:** (25% weightage will be assigned to this item)

S.No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**4. (b) Weightage of the grade on 'functional competency' 4(a) (4) x 0.25**

**5. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \***

**\* Conditions to fill column 5.**

- (1)** If you don't agree with the reporting officer then please state your reasons for disagreement in column 5.
- (2)** If you agree with the reporting officer that the overall grading should be below 6, then please give detailed reasons in column 5. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**6. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]**

Date: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)** \_\_\_\_\_

**Designation** \_\_\_\_\_

## Section IV(B)

**7. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC, ST & other weaker sections and women.

**7. (b)** Recommendation relating to domain assignment given by the reporting officer in section-III, 9(b). Your views may be given here in case you feel like adding any other domain assignment to the office reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

\_\_\_\_\_  
Signature of Reviewing Authority

Date: \_\_\_\_\_

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned



Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

- (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
- (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
- (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
- (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.5 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR**. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation**.

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December

10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

**Form I**

(Deputy/Assistant Commissioner or Deputy/Assistant Director of Income Tax and equivalent)

Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_

Time period which the report does not cover if any, and reasons thereof :

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by CCIT(CCA)

**Section I- Basic Information**  
(To be filled in by the Cadre Controlling Authority)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil Code No.

6. Date of Birth:

7. Present Grade:

8. Present post held by the officer during the period reported upon:

9. Date of appointment to present post:

10. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

11. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

12. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance



**13. Awards/Honours**


**14. Penalties, if any, imposed during the year**

--

**15. Date of filing the annual immovable property return for year ending December**

--

**16. Date of last prescribed medical examination for officers 40 years of age and above.**

--

**17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.**

Designation	Sanctioned strength	Actual Strength

**18. Has the officer completed APARs of Group 'B' officers and other officials working under him/her, in respect of the previous reporting year, within the stipulated time?**

--

Signature \_\_\_\_\_  
Head of the Department  
Please Affix Stamp

Date: \_\_\_\_\_

## **Section II – Self Appraisal**

### **1. Brief description of duties:**

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

### **2. Annual work allocated, completed and achievements (for posts other than assessment in not more than 200 words.):**

**3. What are the factors, if any, that hindered your performance?**

**4. During the period under report, do you believe that you have made any outstanding contribution? If so, please give a brief description including journals and book publications,**

---

\*Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution

**5. Declaration regarding work plans for subordinate**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**6.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of officer reported upon

### Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4**

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3**

**3. (a) Assessment of functional competency:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment and other functional specialisations for non assessment posts.	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3**

#### 4. Communication of target.

a. Date of Communication of target by the reporting officer

--

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not how were the targets fixed?

Yes /No	
---------	--

--

c. Was any mid-year evaluation done? If yes, please give date.

Yes /No	
Date	

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

--

**5. Integrity:-**Please comment on the integrity of the officer. (Please follow instruction given at end of form)

--

**6. If the grading in any row of section III parts 1 (a), 2 (a) or 3 (a) is below 2 or the overall grading in part 7 is also below 6 or above 9 then please give detailed factual reasons for the same.**

--

**7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

--

Date:\_\_\_\_\_

\_\_\_\_\_  
Signature of Reporting Authority  
Name (In Block Letters)\_\_\_\_\_  
Designation\_\_\_\_\_

### **Section III (B)**

**8. (a)** 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**8 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available.)**

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reporting Authority  
Name (In Block Letters) \_\_\_\_\_  
Designation \_\_\_\_\_

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No	
--------	--

**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)**

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4**

--

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes: (40% weightage will be assigned to this item)**

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory & Administrative quality	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3**

--

**3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)**

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment and other functional specializations for non assessment posts.	
3	Drafting ability to draft orders and reports	
4	<b>Overall grading on functional competency</b>	



	(1+2+3)/3	
--	-----------	--

3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3

4. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \*

\* Conditions to fill column 4.

- (1) if you don't agree with the reporting officer then please state your reasons for disagreement in column 4.
- (2) If you agree with the reporting officer that the overall grading should be below 6 then please give detailed reasons in column 4. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3) If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

5. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewing Authority  
Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

## Section IV(B)

**6. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**6. (b)** Recommendation relating to domain assignment given by the reporting officer in section-III, 8(b). Your views may be given here in case you feel like adding any other domain assignment to the office reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

\_\_\_\_\_  
Signature of Reviewing Authority

Date: \_\_\_\_\_

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.6 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR**. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation**.

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December



10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

## Form A (1)

(Income Tax Officer)  
(Assessing officers only)

Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_

Time period which the report does not cover if any, and reasons thereof :

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by CCIT(CCA)

**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil Code No.

6. Category to which the officer belongs: Gen/OBC/SC/ST

7. Date of Birth:

8. Present Grade:

9. Present post held by the officer during the period reported upon:

10. Date of appointment to present post:

11. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

12. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

13. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance


**14. Awards/Honours**


**15. Penalties, if any, imposed during the year**

--

**16. Date of filing the annual immovable property return for year ending December**

--

**17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.**

Designation	Sanctioned strength	Actual Strength

**18. Has the officer completed APARs of Group 'B' officers and other officials working under him/her, in respect of the previous reporting year, within the stipulated time?**

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Signature \_\_\_\_\_  
Head of the Department  
Please Affix Stamp

Date: \_\_\_\_\_

## Section II – Self Appraisal

### 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

### 2. Details of assessment work:

(a) Number of assessments completed during the period:

(b) Number of assessments, out of (a) above, where assessee is either a firm or a corporate entity:

(c) Number of Assessments done during Financial Year:

Sl.No.	Description	Number of Cases
i.	Opening Balance as on 1 <sup>st</sup> April	
ii.	Cases selected during the Financial Year (excluding cases u/s 263 and 147/148)	
iii.	Cases completed as on 31 <sup>st</sup> March	
iv.	Balance Cases pending for scrutiny	

(d) Details of Quarterly disposal of cases:

Sl.No.	Quarter	Number of Cases pending at the opening of Quarter	Number of cases added during the Quarter	Disposal during the Quarter	Number of cases pending at the end of Quarter
i.	April to June				
ii.	July to September				
iii.	October to December				
iv.	January to March				

(e) Disposal of cases in the month of March:

(e)# Top 10 additions in descending order (each issue to be treated separately) in the assessments done during the period:

Sl. No	Name of assessee, PAN and A.Y.	Amount of addition	Returned Income (in Rs.)	Assessed Income (in Rs.)	• (i) Issue in brief, (ii) Whether issue is fresh or same as earlier year's (iii) Whether assessment is ex-parte	Whether penalty for concealment has been initiated?
i						
ii						
iii						
iv						
v						
vi						
vii						
viii						
ix						
x						

(\* The purpose of this input is to assess the efforts, Quality & judiciousness of the additions made. Give details from at least 4 (Four) assessment orders.

# Add separate sheets wherever necessary.)

### 3. Efforts made towards widening of tax base:

#### (a) Achievements in respect of Non-filers Monitoring System (NMS) cases\*:

(i) Number of intimations received through Non-filers Monitoring System (NMS) during the period under report.

(ii) Number of letters issued to assessee within 15 days of receipt of intimation through NMS.

(iii) Number of letters returned undelivered out of (ii), above.

(iv) Number of letters issued to alternate addresses.



---

- (v) Number of Income-tax returns received in response to item (ii), above.
- (vi) Number of cases in which remark - 'no return is required' – is entered in NMS.
- (vii) Number of cases in which remark – 'assessee is not traceable' – is entered in NMS.
- (viii) Number of notices issued in AST under section 142(1)/148 of Income Tax Act, 1961.

\_\_\_\_ (\* in respect of intimations received through NMS during the period under report excluding its last month or part month and intimations brought forward to the period under report only)

(b) Number of cases in which action under section 271F (penalties for non-filing of return of income) taken.

(c) Number of cases in which action under section 276CC (prosecution for non-filing of return of income) taken.

**4. Other work allocated, completed and achievements (for assessment posts only) :**

Tasks to be performed	Deliverables (1)		Actual Achievement (2)	Divergences if any & reasons
	Initial (3)	Mid Year (4)		
Budget Collection				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Any other targets set				

[1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.

[2] Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-year).

[3] Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

[4] Mid –year listing of deliverables are to be finalized within 6 months of the start of the period under report.

**5. What are the factors, if any, that hindered your performance?**

6. During the period under report, do you believe that you have made any outstanding contribution? If so, please give a brief description including journals and book publications, finding solutions by out-of-the box thinking, initiatives for improving the work environment, innovations for public service delivery and also quality work done(not more than 100 words):\*

\*Please mention in about 100 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution

**7. Declaration regarding work plans for subordinate**

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date

**8.**

Have you filed your annual property return for the year reported upon	Yes/No	Date

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of officer reported upon



### Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of 'scrutiny work' done during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (Natural Justice, Marshalling of facts, Application of proper law, Drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

(\*Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

**1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25**

**2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assessee on receiving information in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

(\*Assessment of other planned work including efforts towards widening of tax base should be done against the details provided in part 3(a), 3(b), 3(c) & 4 of this form. # while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

**2(b) Weightage of the grade on other planned work including efforts towards widening of tax base 2(a)(9) x 0.25**

**3. (a) Assessment of Attributes:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	

3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**3. (b) Weightage of the grade on 'attributes' 3(a)(9) x 0.25**

**4. (a) Assessment of functional competency: (25% weightage will be assigned to this item)**

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**4. (b) Weightage of the grade on 'functional competency' 4(a) (4) x 0.25**

**5. Communication of target.**

a. Date of Communication of target by the reporting officer

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not how were the targets fixed?

Yes /No	
---------	--

c. Was any mid-year evaluation done? If yes, please give date.

Yes /No	
Date	

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

**6. Integrity:**-Please comment on the integrity of the officer. (Please follow instruction given at end of form)

**7. If the grading in any row of section III parts 1 (a), 2 (a), 3 (a), 4 (a) is below 2 or the overall grading in part 8 is also below 6 or above 9 then please give detailed factual reasons for the same.**

**8. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]**

\_\_\_\_\_

Date:\_\_\_\_\_

Signature of Reporting Authority  
Name (In Block Letters)\_\_\_\_\_  
Designation\_\_\_\_\_

### Section III (B)

9. (a) 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

9 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available.)

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reporting Authority  
Name (In Block Letters) \_\_\_\_\_  
Designation \_\_\_\_\_

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No

**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

**1. (a) Assessment of 'scrutiny work' done during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
#4	Quality of assessment orders (natural justice, marshalling of facts, application of proper law, drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

(\*Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

**1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25**

**2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assesseees on receiving information in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

(\* assessment of efforts towards widening of tax-base should be done against the details provided in part 3(a), 3(b) & 3(c) of this form.

# while calculating the average, only the items which are relevant to the nature of work of the officer being reported upon may be taken)

2(b) Weightage of the grade on other planned work including efforts towards widening of tax base 2(a)(9) x 0.25

**3. (a) Assessment of Attributes:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**3. (b) Weightage of the grade on 'attributes' 3(a)(9) x 0.25**

**4. (a) Assessment of functional competency:** (25% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**4. (b) Weightage of the grade on 'functional competency' 4(a) (4) x 0.25**

**5. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe. \***

**\* Conditions to fill column 5.**

- (1)** If you don't agree with the reporting officer then please state your reasons for disagreement in column 5.
- (2)** If you agree with the reporting officer that the overall grading should be below 6, then please give detailed reasons in column 5. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**6. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]**

Date:\_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)**\_\_\_\_\_

**Designation** \_\_\_\_\_

### **Section IV(B)**

**7. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC, ST & other weaker sections and women.

**7. (b)** Recommendation relating to domain assignment given by the reporting officer in section-III, 9(b). Your views may be given here in case you feel like adding any other domain assignment to the office reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

\_\_\_\_\_  
**Signature of Reviewing Authority**

**Date:**\_\_\_\_\_

**Name (In Block Letters)**\_\_\_\_\_

**Designation** \_\_\_\_\_



## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR.** The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation.**

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'*

## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December

10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of APARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD)

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

**Form A**  
**(Income tax officer)**

Performance Appraisal Report for the period from \_\_\_\_\_ to \_\_\_\_\_

Time period which the report does not cover if any, and reasons thereof :

Period for which PAR is not written	Reasons why the PAR is not written

Sl. No.	Name and designation of the Reporting Officer	Post held during the period	Time period as Reporting Officer	Date of receipt of self appraisal by the Reporting Officer

Sl. No.	Name and designation of the Reviewing Officer	Post held during the period	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing Officer

Date of receipt of performance appraisal report by CBDT	Date of receipt of performance appraisal report by CCIT(CCA)



**Section I- Basic Information**  
(To be filled in by the Head of Department)

1. Name of the officer reported upon:

2. Service:

3. Year of recruitment:

4. Year of allotment:

5. Civil Code No.

6. Category to which the officer belongs: Gen/ OBC/SC/ST

7. Date of Birth:

8. Present Grade:

9. Present post held by the officer during the period reported upon:

10. Date of appointment to present post:

11. Reporting and Reviewing Authority\*

	Name & Designation	Period worked
Reporting Authority		
Reviewing Authority		

\* Multiple entries possible

12. Period of absence on leave, etc.

	Period	Type	Remarks
On Leave (specify type)			
Others (specify)			

13. Education and training programs for which nominated and attended

Nominated	Attended	Institute	Subject	Reason for non attendance

**14. Awards/Honours**


**15. Penalties, if any, imposed during the year**

--

**16. Date of filing the annual immovable property return for year ending December**

--

**17. Position of Staff posted with the officer as on 31<sup>st</sup> December of the year.**

Designation	Sanctioned strength	Actual Strength

**18. Has the officer completed APARs of Group 'B' officers and other officials working under him/her, in respect of the previous reporting year, within the stipulated time?**

--

Signature \_\_\_\_\_  
Head of the Department  
Please Affix Stamp

Date: \_\_\_\_\_

## Section II – Self Appraisal

**1. Brief description of duties:**

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

**3. What are the factors, if any ,that hindered your performance?**

**4. During the period under report, do you believe that you have made any outstanding contribution? If so, please give a brief description including journals and book publications, finding solutions by out-of-the box thinking, initiatives for improving the work environment, Innovations for public service delivery and also quality work done(not more than 300 words):\***

---

\*Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution

**5. Declaration regarding work plans for subordinate**

<b>Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?</b>	<b>Yes/No</b>	<b>Date</b>

**6.**

<b>Have you filed your annual property return for the year reported upon</b>	<b>Yes/No</b>	<b>Date</b>

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Signature of officer reported upon**

### Section III (A)- Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3**

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3**

**3. (a) Assessment of functional competency:** (40% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment and other functional specialisations for non assessment posts.	
3	Drafting ability	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.4**

**4. Communication of target.**

a. Date of Communication of target by the reporting officer

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?

Yes /No	
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c. Was any midyear evaluation done? If yes, please give date.

Yes /No	
---------	--

Date	
------	--

d. Were any changes made in work plan in view of the infrastructure, manpower, economic for other situations? Please comment whether the issues mentioned in section II, part 3 were taken into account during the mid- year evaluation.

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**5. Integrity:-**Please comment on the integrity of the officer. (Please follow instruction given at end of form)

--

**6. If the grading in any row of section III parts 1 (a), 2 (a) or 3 (a) is below 2 or the overall grading in part 7 is also below 6 or above 8 then please give detailed factual reasons for the same.**

--

**7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

--

Date:\_\_\_\_\_

\_\_\_\_\_  
Signature of Reporting Authority

Name (In Block Letters)\_\_\_\_\_

Designation \_\_\_\_\_

### Section III (B)

**8. (a)** 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**8 (b) Recommendation relating to domain assignment (Please tick mark or suggest any four or give suggestions in space available.)**

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date:\_\_\_\_\_

\_\_\_\_\_  
**Signature of Reporting Authority**  
**Name (In Block Letters)**\_\_\_\_\_  
**Designation** \_\_\_\_\_



## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No	
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**If not in agreement with reporting officer then please fill the form below.**

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

**1. (a) Assessment of planned work and targets\*:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	<b>Overall Grading on 'Work Output' (1+2+3+4)/4</b>	

**1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3**

--

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

**2. (a) Assessment of Attributes:** (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory & Administrative quality	
8	Ability to motivate and develop subordinates	
9	<b>Overall grading on attributes (Sum of 1 to 8)/8</b>	

**2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3**

--

**3. (a) Assessment of functional competency:** (40% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment and other functional specializations for non assessment posts.	
3	Drafting ability to draft orders and reports	
4	<b>Overall grading on functional competency (1+2+3)/3</b>	

**3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.4**

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**4. Reasons for disagreement with the reporting officer or low grade given to the officer reported upon and comments if officer reported upon is Scheduled Caste/Scheduled Tribe\*.**

**\* Conditions to fill column 4.**

- (1)** if you don't agree with the reporting officer then please state your reasons for disagreement in column 4.
- (2)** If you agree with the reporting officer that the overall grading should be below 6 then please give detailed reasons in column 4. **(The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before filling this section).**
- (3)** If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.

**5. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]**

Date: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Reviewing Authority**  
**Name (In Block Letters)** \_\_\_\_\_  
**Designation** \_\_\_\_\_

### Section IV(B)

**6. (a)** 'Pen Picture' and performance improvement comments of the reviewing authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.

**6. (b)** Recommendation relating to domain assignment given by the reporting officer in section-III, 8(b). Your views may be given here in case you feel like adding any other domain assignment to the office reported upon.

	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewing Authority

Name (In Block Letters) \_\_\_\_\_

Designation \_\_\_\_\_

## **General Guidelines for filling up the PAR Form**

### **1. Introduction**

1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.

1.3 All the columns should be filled with due care and attention and after devoting adequate time.

1.4 Although the actual documentation of performance appraisal is a year - end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

### **2. Section-I**

2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

### **3. Section-II**

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 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 and finalized by 30th April, positively. 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, or the new reporting officer can change the work plan with the consultation of the officer concerned. 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.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the officer during the year and his contribution could be considered for evaluation 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 earlier quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment

3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.

3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.

3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### **4. Section –III**

4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.

4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer's integrity is beyond doubt, it may be so stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

## **5. Section-IV**

5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".

5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.

5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

## **6. Numerical Grades**

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### **Guidelines regarding filling up of APAR with numerical grading**

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report **within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR.** The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him **within a period of thirty days from the date of receipt of the representation.**

9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

*[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]*

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

*‘All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.’*



## 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

### Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer reported upon by the administration Division/personnel Department, specifying the reporting officer and reviewing authority	1st April	1st May
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be sent to the custodian/ coordinating authority	30th June	31st July
5.	Disclosure to the officer reported upon by the custodian/ coordinating authority	31st August	15th September
6.	Representation of the officer reported upon, if any to the coordinating authority	15th September	30th September
7.	Forwarding of representation of the officer reported upon to the competent authority by the coordinating authority	30th September	15th October
8	Disposal of the representation by the competent authority after consultation with the reporting and reviewing authorities and forwarding to the coordinating authority	31st October	30th November
9	Communication of the decision/comment of the competent authority to the officer reported upon by the coordinating authority	15th November	15th December
10	End of entire PAR process	31st December	31st December

10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of APARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).

10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.

10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD)

10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service 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 or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.

10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.

10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1

10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.

10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.

10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.