

No.A-28013/2/2016-CAC  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Chief Adviser Cost

2<sup>nd</sup> Floor, 'C' Wing, Loknayak Bhawan,  
New Delhi, Dated 21<sup>st</sup> April, 2017

**OFFICE MEMORANDUM**

**Subject: Implementation of on-line APAR system (SPARROW) in respect of ICoAS Officers-reg.**

The undersigned is directed to refer to this office earlier OMs on the subject cited above and to say that customized e-Office (SPARROW) software for Indian Cost Accounts Service (ICoAS) Officers, developed by NIC, **has been made live for the ICoAS Officers/ users for submission of their APARs, from the assessment year 2016-17 onwards.** It is reiterated that submission of APAR through on-line APAR system (SPARROW) is mandatory for the ICoAS Officers from the assessment year 2016-17 onwards.

2. The software can be accessed through the web link <https://sparrow-icoas.eoffice.gov.in> by using the nic.in or gov.in mail Id of the user. The password is also the same, as for the nic.in or gov.in mail Id. The ICoAS officers have option to use their 'Aadhar Card' number (*linked with their current mobile number*) for e-signing their PAR or else they have to obtain a Digital Signature Certificate (DSC) in their name for this purpose. In this regard, a link to the user manual of e-Office (SPARROW) software has also been made available on the website of this office i.e. [www.cac.gov.in](http://www.cac.gov.in) for the assistance of the users.

3. To facilitate smooth creation of workflow and generation of PAR in respect of ICoAS Officers posted in different participating offices, it has been decided to create 'PAR Custodian' and 'Alternate Custodian' in the various participating offices as per list **annexed**. For the rest of the ICoAS Officers, the office of Chief Adviser Cost will act as a nodal agency, for creation of workflow and generation of PAR. Only these ICoAS officers have to ensure that following updated details are made available to this office to facilitate generation of their APAR;

Name & Designation	Name and Designation of his/ her Reporting Officer	Name and Designation of his/ her Reviewing Officer	Period of absence from duty ( on leave, training etc.) during the period under appraisal
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4. Any assistance in this regard can be obtained from the Office of Chief Adviser Cost by contacting any of the following officers viz. 1. Sh. Vikas Mathur, DD – 9899110094 (M) 2. Sh. Rakesh Pandey, DD – 8860427428 (M), 3. Sh. Manoj Kumar, AD-8505861335 (M) or through e-mail [web-cac@nic.in](mailto:web-cac@nic.in).

*Vikas Mathur*

(Vikas Mathur)  
Deputy Director (Cost)  
Ph. 24653487

To,  
All ICoAS Officers

Copy to be placed on the website: [www.cac.gov.in](http://www.cac.gov.in)

## SPARROW Custodians and Alternate Custodian

- At ICoS HQ - O/o Chief Adviser Cost, M/o Finance, D/o Expenditure

	Role	Name & Designation	E mail	Contact No.
1	Centre PAR Custodian	Pankaj Gupta, Director (Admin.)	gupta.pankaj@nic.in	9810840770
2	PAR Custodian	Vikas Mathur, Dy. Director (Admin.)	vikasmathur.icoas@nic.in	9899110094
3	Alternate Custodian	Rakesh Pandey, Dy. Director (Cost)	rakeshpandey.icoas@nic.in	8860427428
4	System Administrator	Vikas Mathur, Dy. Director (Admin.)	vikasmathur.icoas@nic.in	9899110094
5	EMD Administrator	Manoj Kumar, Assistant Director (Cost)	ca.manoj@gov.in	9078000515

- At National Pharmaceutical Pricing Authority, New Delhi

	Role	Name & Designation	E mail	Contact No.
1	Custodian	A.K. Khurana, Director (Cost)	akkhurana.icoas@nic.in	9811181167
2	Alternate Custodian	Anand Prakash Deputy Director (Cost)	anand.p77@nic.in	9434063332, 9555986978

- At Ministry of Defence, New Delhi

	Role	Name & Designation	E mail	Contact No.
1	Custodian	Manik Mukherji, Director	manikmukherji.icoas@nic.in	9968075546
2	Alternate Custodian	S.K. Jaiswal, Director	skjaiswal.icoas@nic.in	9891987543

- At Tariff Commission, Department of Industry Policy & Promotion, New Delhi.

	Role	Name & Designation	E mail	Contact No.
1	Custodian	P.K. Upadhyay, Director	pkupadhyay.icoas@nic.in	9934013470
2	Alternate Custodian	A.S. Chowdhary, Director	amardeep.68@gov.in	9810948828

- At Department of Commerce, Directorate General of Anti-Dumping & Allied Duties

	Role	Name & Designation	E mail	Contact No.
1	Custodian	Manish Goswami, Director (Cost)	manishgoswami.icoas@nic.in	9810607651
2	Alternate Custodian	A.K.Pal Director (Cost)	anand.kpal@nic.in	9968280749

- D/o Food & Public Distribution, M/o Consumer Affairs, Food and Public distribution

	Role	Name & Designation	E mail	Contact No.
1	Custodian	G.S. Anand, Dy. Director (Cost)	gsanand.icoas@nic.in	9212656726
2	Alternate Custodian	Manjesh Porwal Assistant Director (Cost)	manjesh.porwal@gov.in	9891417015

- **Department of Public Enterprises, M/o Heavy Industries and Public Enterprises**

	<b>Role</b>	<b>Name &amp; Designation</b>	<b>E mail</b>	<b>Contact No.</b>
1	Custodian	Rashmi Tahiliani, Dy. Director( Cost)	<a href="mailto:rashmi.icos@nic.in">rashmi.icos@nic.in</a>	9999577261
2	Alternate Custodian	Shashi Kanta Malik, Deputy Director( Cost)	<a href="mailto:s.malik@nic.in">s.malik@nic.in</a>	9560226156

- **Cost Audit Branch, Ministry of Corporate Affairs, New Delhi.**

	<b>Role</b>	<b>Name &amp; Designation</b>	<b>E mail</b>	<b>Contact No.</b>
1	Custodian	Manmohan Kaur, Director ( Cost)	<a href="mailto:manmohan.kaur@mca.gov.in">manmohan.kaur@mca.gov.in</a>	8882220039
2	Alternate Custodian	Saurabh Bansal, Assistant Director( Cost)	<a href="mailto:saurabh.bansal@mca.gov.in">saurabh.bansal@mca.gov.in</a>	8802270602

## 6. Workflow Oriented Movement of PAR

### Workflow Based Movement of PAR

First Steps by Custodian to be performed before initiating the PAR to Officers

- Workflow is created for Officer.
- PARs are only generated and sent to Officer, whose workflows are created.
- Custodian receives an email on every movement of PAR.
- Custodian closes the Accepted PAR and Forwards to EO.
- EO sends the closed PARs to CCA.

View the  
Pictorial  
Movement of  
PPT



Standard	Representation	Referral	MaA
<ul style="list-style-type: none"> <li>• <b>Officer:</b> Officer fills the PAR and sends to Reporting Authority.</li> <li>• <b>Custodian:</b> Forwards the PAR to Reporting Authority.</li> <li>• <b>Reporting Authority:</b> Views the completed PAR and Grades the PAR and forwards to Reviewing Authority</li> <li>• <b>Reviewing Authority:</b> Views the PAR, Grades the PAR and Forwards to Accepting Authority</li> <li>• <b>Accepting Authority:</b> views the PAR, Finalizes the grading for the PAR and sends to custodian.</li> <li>• <b>Custodian:</b> Forwards the PAR to Officer.</li> <li>• <b>Officer:</b> Accepts the PAR and sends to custodian.</li> <li>• PAR is closed and EO sends PAR to CCA.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Officer willing to Put to Representation Board</b> forwards the request to custodian.</li> <li>• <b>Custodian:</b> Forwards the request to Representation Board</li> <li>• <b>Representation Board</b> (Reporting &amp; Reviewing &amp; Accepting Authorities), depending on Accepting Authority, either grade is modified or commented and forwarded to Custodian.</li> <li>• <b>Custodian:</b> Forwards the PAR to Officer.</li> <li>• <b>Officer:</b> Accepts the PAR and sends to custodian.                             <ul style="list-style-type: none"> <li>• PAR is closed and EO sends PAR to CCA.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Officer willing to Put to Referral Board</b></li> <li>• <b>Custodian:</b> Forwards the request to Referral Board</li> <li>• <b>Referral Board</b> (Competent Authority) would discuss and comments the PAR.</li> <li>• <b>Custodian:</b> Forwards the PAR to Officer.</li> <li>• <b>Officer:</b> Accepts the PAR and sends to custodian.</li> <li>• PAR is closed and EO sends PAR to CCA.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Officer willing to Put to Memorial against Assessment(MaA)</b></li> <li>• <b>Custodian:</b> Forwards the request to MaA(Competent Authority)</li> <li>• <b>Competent Authority</b> would discuss on the PAR and forwards to Custodian.</li> <li>• <b>Custodian:</b> Forwards the PAR to Officer.</li> <li>• <b>Officer:</b> Accepts the PAR and sends to Custodian.</li> <li>• PAR is closed and EO sends PAR to CCA.</li> </ul>

## 5. Roles & Responsibilities - SPARROW

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Roles and Responsibilities	
<p><b>Primary</b></p> <ul style="list-style-type: none"><li>• <b>PAR Custodian</b> Responsibilities<ul style="list-style-type: none"><li>a. Manages and Maintains PAR Database</li><li>b. Central Repository records updating</li></ul></li><li>• <b>Primary Nodal Officer</b> Responsibilities<ul style="list-style-type: none"><li>a. Generates the PAR</li><li>b. Parameters for PAR are set up</li></ul></li></ul>	<p><b>Ownership Based</b></p> <ul style="list-style-type: none"><li>• <b>Centre PAR Custodian</b> Responsibilities<ul style="list-style-type: none"><li>a. SPOC for Center</li><li>b. Maintains the records with respect to Center</li></ul></li><li>• <b>State PAR Custodian</b> Responsibilities<ul style="list-style-type: none"><li>a. SPOC for State</li><li>b. Maintains the records with respect to State</li></ul></li></ul>