

S-11022/01/153/M.Acs/Prov./2015-16/  
Ministry of Finance, Department of Expenditure  
O/o Controller General of Accounts  
(Monthly Accounts Section)  
Lok Nayak Bhawan, Khan Market, New Delhi

Dated: - 29<sup>th</sup> March, 2016

**OFFICE MEMORANDUM**

**Subject: - Inclusion of accounting data at the close of financial year 2015-16.**

It has been observed that in some of the Demand for Grants considerable variations existed in previous years between the data made available in the e-Lekha on 31<sup>st</sup> March and the final figures. In order to improve upon the figures available on e-Lekha at the close of the financial year and to minimise/eliminate differences, Controllers are requested to ensure the following procedures at close of financial year 2015-16.

**Inter Governmental Advices (IGA):-**

- (i) All TEs made on account of releases of Grants-in-aid/Loans to States/UTs are incorporated in the same day's accounts of PAOs that are uploaded on e-Lekha. (In this regard, refer TA section's OM No. 1(8)/2008/TA/121 dated 21<sup>st</sup> April 2010)
- (ii) All inter-governmental receipts like recovery of Loans and Interest from State Loans reported to Controllers are accounted for by 31<sup>st</sup> March 2016.
- (iii) No fresh Inter Governmental Advices are issued beyond 31<sup>st</sup> March, 2016.

**Recoveries and Receipts:-**

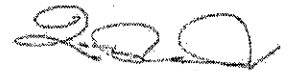
- (i) All recoveries reported to Controllers are incorporated by 31<sup>st</sup> March 2016.
- (ii) All receipts, which are budgeted for reduction of expenditure, are accounted for by 31<sup>st</sup> March, 2016.
- (iii) All the revenue receipts including Non Tax Revenue which are already reported to Controllers are to be reflected in the accounts by 31<sup>st</sup> March 2016.

**List of Payments**

- (i) All LOPs to be accounted for as per Para 3.4.3 of CAM.

**All Controllers are requested to issue necessary instructions to PAOs.**

This issues with approval of the Competent Authority.



(Shailendra Kumar)  
Dy. Controller General of Accounts

To

All Principal Chief Controllers of Accounts/Chief Controller of Accounts/ Controller of Accounts