

No. G-25018/CGA-AA/Time Schedule/2015-16/595
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
4th Floor, Lok Nayak Bhawan
Khan Market, New Delhi — 110511

Dated, the 24th February, 2016

OFFICE MEMORANDUM

Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2015-16 - Time Schedule for Submission, Audit and Finalisation.

The Union Government Appropriation Accounts (Civil) for the year 2015-16 are to be finalised for their presentation in both the houses of Parliament. For this purpose, a 'Time Schedule' for submission of Appropriation Accounts in four stages has been drawn up as below in para 2.

2. **Outer dates for submission of all 4 stages of Headwise Appropriation Accounts are :**

(a)	Stage -I Grant Statement	18 th April, 2016 as per Annexure 'A'
(b)	Stage II Headwise Appropriation Accounts	30 th May, 2016 as per Annexure 'A'
(c)	Audit of Headwise Appropriation Accounts by Accredited Audit Offices	Within one month of submission of Stage II of Headwise Appropriation Accounts.
(d)	Stage -III Audited Headwise Appropriation Accounts	Within seven days of receipt of Audit's No Comments/ Comments on stage-II alongwith documents/certificates as mentioned at (a), (b) & (c) in Annexure 'B' (15 th July 2016)
(e)	Stage IV	After clearance of Condensed Accounts by C&AG of India and further communication from this office.

3. It may be ensured that all the requisite certificates, statements as prescribed are furnished alongwith Grant Statements/Headwise Appropriation Accounts at each stage. Number of copies required to be sent at various stages are given in Annexure "B".

4. The Appropriation Act assented to by the President is based on the totals shown in the Main Demands for Grants prepared by the Ministry of Finance and passed by the Parliament. The totals of each Major Head and the total provisions under Revenue and Capital Sections separately for *Charged* and Voted as per Detailed Demand for Grants and as depicted in Appropriation Accounts should exactly correspond to the provisions included in the Main Demands for Grants.

5. Principal Accounts Officers/ Grant Controlling Authorities should ensure that the reasons for variations are brief, lucid and analytical and mentioned in the order of their importance to avoid adverse observations of Public Accounts Committee and Audit. **It may specifically be ensured that object head-wise reasons properly correlated with the heads/amounts are provided in the re-appropriation/surrender order itself in the absence of which Grant Statement shall not be accepted.**

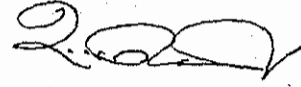
6. After finalisation of Stage II, Principal Accounts Office will intimate "excess in a grant/appropriation, savings of Rs.100 crores or more in a segment and cases of New Service/New Instrument of Service" to the Grant Controlling Authority for **confirmation of excess/saving and initiating action for the preparation of Explanatory Note. Pr.CCAs/CCAs/CAs may ensure that Explanatory Notes for saving of Rs.100 crores and more and for all excess are submitted with the Headwise Appropriation Accounts Stage — III to the Directorate General of Audit Central Expenditure, New Delhi for vetting with a copy to CGA.**

7. Each Head of Accounting Organization may prepare their own timelines on the basis of outer dates indicated above and monitor the progress regularly.

8. This issues with the approval of Competent Authority.

9. Receipt of this O.M. may please be acknowledged.

10. Hindi version follows.



(Shailendra Kumar)
Dy. Controller General of Accounts

Encl: Annexures 'A' & 'B'

To

1. All Secretaries of Ministries/Depts.
2. Controller General of Defence Accounts.
3. All FAs of Central Ministries/Depts.
4. All CCAs/CAs/Dy.CAs of Ministries/Depts.
5. Director (TA), Department of Telecommunications, New Delhi.
6. Director of Budget & Accounts, A&N Admn., Port Blair - 744101.
7. Director of Accounts, Daman & Diu, Daman.
8. Secretary (Pay & Accounts), Admn. of U.T. Lakshadweep, Kavaratti-682 555.
9. PAO, Lok Sabha.
10. PAO, Rajya Sabha.
11. PAO, President's Sectt.
12. PAO, Election Commission.
13. Director of Accounts, UT, Dadra Nagar Haveli.
14. Institute of Govt. Accounts and Finance, Old JNU Campus, New Delhi.
- ✓ 15. ITD (for placing in Website), Office of CGA.

Copy for information to: -

1. PS to CGA.
2. PS to Addl. CGA.
3. PA to Jt. CGA.

Copy of the above OM is forwarded to undermentioned offices with the request to ensure that the copies of the Audit observations on Grant 'Statement and Headwise Appropriation Accounts are endorsed to this office:-

1. Director General of Audit, Central Expenditure, I. P. Estate, New Delhi - 110002.
2. Pr. Director of Audit, Economic & Services Ministries, New Delhi - 110002.
3. Pr. Director of Audit, Scientific Deptts., New Delhi.
4. Director General of Audit, Defence Services, L- II Block, Brassey Avenue, New Delhi.
5. Pr. Director of Audit, Central, Kolkata. (Branch Office of Director General of Audit (Central), Kolkata (At Port Blair), UT Andaman and Nicobar Islands, SP/1, South Point, Port Blair - 744106.
6. Pr. Director of Audit, Central, Ahmedabad, Audit Bhawan Navrangpura, Ahmedabad 380009.
7. Pr. Director of Audit, Telecommunication New Delhi.
8. Director General of Audit (Central), Chennai. (At Kochi) Dy. Director, AGs Office Building, Jubilee Road, Kaloor, Kochi - 682017.
9. Director General of Audit (Central), Chandigarh, Plot No. 21 & 22, Lekha Pariksha Bhawan, Sector 17-E, Chandigarh.

Copy of above OM, is also forwarded to:-

1. C&AG of India.
2. A.G (A&E), UT Chandigarh, Sector 17, 17. Bays Building, Chandigarh - 160017.
3. A.G. (Audit), New Delhi.


Sr. Accounts Officer

Annexure - 'A'

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
A – To Pr.Director of Audit, Economic & Service Ministries, New Delhi.			
1	Chemicals, Fertilizers & Pharmaceuticals	7,8,9	3
2	Civil Avi.& Tourism	10,97	2
3	Coal	11	1
4	Commerce	12	1
5	Corporate Affairs	19	1
6	Textiles	96	1
7	IPP, Heavy Industry & Public Enterprises & MSME	13, 51, 52, 66	4
8	Mines	67	1
9	Steel	95	1
10	Petroleum & Natural Gas.	75	1
11	Power	77	1
12	Shipping, Road Transport and Highways	83, 89	2
13	U.D.& Urban Emp.&P.A.	58, 104, 105,106	4
14	Finance and Disinvestment	34, 35, 36, 39, 46	5
	Total 'A'		28
B – To Pr.Director of Audit, Scientific Departments, New Delhi.			
1	Environment, Forests and Climate Change	32	1
2	New & Renewable Energy	69	1
3	Science & Technology	86, 87, 88	3
4	Atomic Energy	4,5	2
5	Water Resources, River Development and Ganga Rejuvenation	107	1
6	Earth Sciences	31	1
7	Space	93	1
	Total 'B'		10
C – To Director General of Audit, Central Receipts, New Delhi.			
1	Finance (Revenue)	43	1
2	CBDT	44	1
3	CBEC	45	1
	Total 'C'		3
D – To Director General of Audit, Central Expenditure, New Delhi.			
1	Agriculture	1,2,3	3
2	Consumer Affairs & Food & Public Distribution	17,18	2
3	External Affairs	33, 70	2
4	Food Processing Industries	47	1
5	Finance	37, 38, 40	3
6	CPAO	41	1
7	Health & Family Welfare	6,48, 49, 50	4

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
8	Home Affairs	53, 55, 56, 57	4
9	DONEAR	29	1
10	Human Res. Development	20, 59, 60, 108, 109	5
11	Information & Broadcasting	61	1
12	Labour	62	1
13	Skill Development and Entrepreneurship	90	1
14	Law & Justice	64	1
15	Supreme Court of India	65	1
16	Election Commission	63	1
17	Personnel, P.G. & Pension & Cabinet, CVC etc.	54, 72, 73, 74, 81, 82	6
18	Planning	76	1
19	Drinking Water & Sanitation, Panchayati Raj, Rural Development, Land Resources	30, 71, 84, 85	4
20	Statistics & Prog. Imple.	94	1
21	Tribal Affairs	98	1
22	Social Justice & Empowerment and Disability	91, 92	2
23	Minority Affairs	68	1
24	Lok Sabha	79	1
25	Rajya Sabha	80	1
26	President's Secretariat	78	1
	Total 'D'		51
E – To Director of Audit, Defence Services, New Delhi			
1	Defence	21, 22	2
F – To Pr. Director of Audit, Central, Calcutta			
1	A & N Islands	99	1
G – To Pr. Director of Audit, Central, Ahmedabad			
1	Daman & Diu	102	1
2	Dadra & Nagar Haveli	101	1
H – To Director General of Audit (Central), Chennai			
1	Lakshadweep	103	1
I – To Pr. Director of Audit, Telecommunications			
1	Telecommunications	15	1
2	Electronics and Information Technology	16	1
	Total 'I'		2
	Total 'A' to 'I'		100
J – Non-Departmentalised Grants			
1	Indian Audit & Accounts	42	1
2	Chandigarh	100	1
	Grand Total		102

No. of copies required to be sent at various stages

		Pr. Audit Officer (O/o the DG(A)CE)	Accredited Audit Officer	CGA
1	Stage – I (Grant Statements) (Signed by Pr.CCA/CCA/CA)	1	3*	2
2	Stage – II (Headwise Apprn.A/cs) (Signed by Pr.CCA/CCA/CA)	1	3*	2
3	Stage – III (Audited Headwise Apprn.A/cs) Signed by Pr.Accounts Officer with a mention in the forwarding letter that: (a) the Account has been approved by the CAA i.e. Secretary on file (b) Audit's 'No Comments' have been received/Audit's observations have been complied with. (c) Explanatory Note for savings of Rs. 100 crores or more /excess grants/appropriations (wherever applicable) has been submitted to Audit for vetting	2	2*	2
	Stage – IV – Final Headwise Appropriation Accounts on hearing from this office	5 (including the Recovery Statement) one copy signed by the CAA i.e. Secretary and rest authenticated by Pr.CCA/CCA/CA/Dy.CA)		1 (including the Recovery Statement) signed by the CAA i.e. Secretary

* In respect of Grants of which Director General of Audit, Central Expenditure, New Delhi is Accredited Audit Officer these copies are to be sent to DGACE, New Delhi.

Note : The Accounts should preferably be prepared in "ARIAL" Font of 12 size and proper and reasonable space should be given after each head. Format of Account should strictly be as per Annexure - I (Refer to Para 11.3.1 of CAM).