

No. G-25018/CGA-AA/Time Schedule/2014-15/529  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
4<sup>th</sup> Floor, Lok Nayak Bhawan  
Khan Market, New Delhi – 110511

Dated, the 25<sup>th</sup> February, 2015

OFFICE MEMORANDUM

**Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2014-15  
–Time Schedule for Submission, Audit and Finalisation.**

The Union Government Appropriation Accounts (Civil) for the year 2014-15 are to be finalised for their presentation in Parliament. For this purpose, a 'Time Schedule' for submission of Appropriation Accounts in four stages has been drawn up and is enclosed. All Pr. Accounts Officers of the Ministries/Departments including those of UTs without legislature are requested to ensure that the 'Time Schedule' appended as Annexure 'A' & 'B' to this O.M. is strictly adhered to.

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

(a)	Stage –I Grant Statement	24 <sup>th</sup> April, 2015 as per Annexure 'A'
(b)	Audit of Grant Statement	Within one month of submission of Grant Statement.
(c)	Stage –II Headwise Appropriation Accounts	5 <sup>th</sup> June, 2015 and 12 <sup>th</sup> June, 2015 as per details in Annexure 'B'
(d)	Audit of Headwise Appropriation Accounts by Accredited Audit Offices	Within one month of submission of Stage II of Headwise Appropriation Accounts.
(e)	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 'C'
(f)	Stage – IV	After clearance of Condensed Accounts by C&AG of India and further communication from this office.

2. 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 "C".

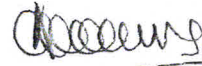
3. The Appropriation Act assented to by the President is based on the totals shown in the Main Demands for Grants prepared by the Ministry of Finance and passed by Parliament. The totals of each Major Head and the total provisions under Revenue and Capital Sections separately for charged and voted as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

4. Principal Accounts Officers should ensure that the reasons for variations are brief, lucid and analytical and mentioned in the order of their importance to avoid criticism of Public Accounts Committee and Audit. **It may specifically be ensured that objecthead-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.**

5. After finalisation of Stage-II, Pr. 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.

This issues with the approval of Addl. Controller General of Accounts.

Hindi version follows.



(ALOK KUMAR VERMA)

DY. CONTROLLER GENERAL OF ACCOUNTS

Encl: Annexures 'A', 'B', 'C'

To

1. All Secretaries of Ministries/Deptts.
2. All FAs of Central Ministries/Deptts.
3. All CCAs/CAs/Dy.CAs of Ministries/Deptts.
4. Director of Budget & Accounts, A&N Admn., Port Blair - 744101.
5. Director of Accounts, Daman & Diu, Daman.
6. Secretary (Pay & Accounts), Admn., of U.T. Lakshadweep, Kavaratti-682 555.
7. Controller General of Defence Accounts.
8. PAO, Lok Sabha.
9. PAO, Rajya Sabha.

10. PAO, President's Sectt.
11. PAO, Election Commission.
12. Director (TA), Deptt. of Telecommunications, New Delhi
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.
16. PS to CGA.
15. PS to Addl. CGA/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, AG's 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 O.M. 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

Time Schedule for 2014-15 (Stage I – Grant Statement)			
Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
<b>A – To Pr.Director of Audit, Economic &amp; Service Ministries, New Delhi.</b>			
1	Chemicals, Fertilizers & Pharmaceuticals	6,7,8	3
2	Civil Avi.& Tourism	9,96	2
3	Coal	10	1
4	Commerce	11	1
5	Corporate Affairs	18	1
6	Textiles	95	1
7	IPP, Heavy Industry & Public Enterprises & MSME	12, 51, 52, 66	4
8	Mines	67	1
9	Steel	94	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, 103, 104, 105	4
14	Finance and Disinvestment	33, 34, 35, 38, 45	5
	<b>Total</b>		<b>28</b>
<b>B – To Pr.Director of Audit, Scientific Departments, New Delhi.</b>			
1	Environment & Forests	31	1
2	New & Renewable Energy	69	1
3	Science & Technology	86, 87, 88	3
4	Atomic Energy	4,5	2
5	Water Resources	106	1
6	Earth Sciences	30	1
7	Space	92	1
	<b>Total 'B'</b>		<b>10</b>
<b>C – To Director General of Audit, Central Receipts, New Delhi.</b>			
1	Finance (Revenue)	42	1
2	CBDT	43	1
3	CBEC	44	1
			<b>3</b>
<b>D – To Director General of Audit, Central Expenditure, New Delhi.</b>			
1	Agriculture	1,2,3	3
2	Consumer Affairs & Food & Public Distribution	16, 17	2
3	External Affairs	32, 70	2
4	Food Processing Industries	46	1
5	Finance	36, 37, 39	3
6	CPAO	40	1
7	Health & Family Welfare	47,48, 49, 50	4

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
8	Home Affairs	53, 55, 56, 57	4
9	DONEAR	28	1
10	Human Res. Development	19, 59, 60, 107, 108	5
11	Information & Broadcasting	61	1
12	Labour	62	1
13	Law & Justice	64	1
14	Supreme Court of India	65	1
15	Election Commission	63	1
16	Personnel, P.G.& Pension & Cabinet, CVC etc.	54, 72, 73, 74, 81, 82	6
17	Planning	76	1
18	Drinking Water & Sanitation, Panchayati Raj, Rural Development, Land Resources	29, 71, 84, 85	4
19	Statistics & Prog.Imple.	93	1
20	Tribal Affairs	97	1
21	Social Justice & Empowerment and Disability Affairs	90, 91	2
22	Minority Affairs	68	1
23	Lok Sabha	79	1
24	Rajya Sabha	80	1
25	President's Secretariat	78	1
	<b>Total 'D'</b>		<b>50</b>
<b>E – To Director of Audit, Defence Services, New Delhi</b>			
1	Defence	20, 21	2
<b>F – To Pr.Director of Audit, Central, Calcutta</b>			
1	A & N Islands	98	1
<b>G – To Pr.Director of Audit, Central, Ahmedabad</b>			
1	Daman & Diu	101	1
3	Dadra & Nagar Haveli	100	1
<b>H – To Director General of Audit (Central), Chennai</b>			
1	Lakshadweep	102	1
<b>I – To Pr.Director of Audit, Telecommunications</b>			
1	Telecommunications	14	1
5	Electronics and Information Technology	15	1
	<b>Total 'I'</b>		<b>2</b>
	<b>Total 'A' to 'I'</b>		<b>99</b>
<b>J – Non-Departmentalised Grants</b>			
1	Indian Audit & Accounts	41	1
2	Chandigarh	99	1
	<b>Grand Total</b>		<b>101</b>

## Time Schedule for Stage II of Headwise Appropriation Accounts for 2014-15

Sl.No.	Name of Ministry/ Deptt.	05.06.2015	12.06.2015	Total
	Grant Name	Grant No.	Grant No.	
<b>A – To Pr. Director of Audit, Economic &amp; Service Ministries, New Delhi.</b>				
1	Chemicals, Fertilizers & Pharmaceuticals	6	7,8	3
2	Civil Aviation & Tourism	9	96	2
3	Coal	-	10	1
4	Commerce	11	-	1
5	Company Affairs	18	-	1
6	Textiles	-	95	1
7	Heavy Industry & Public Enterprises	12,51	52,66	4
8	Mines	67	-	1
9	Steel	94	-	1
10	Petroleum & N.G.	75	-	1
11	Power	-	77	1
12	Shipping, Road Transport & Highways	89	83	2
13	Urban Development & Poverty Alleviation	103, 104	58, 105	4
14	Finance and Disinvestment	34, 45	33, 35, 38	5
	<b>Total 'A'</b>	<b>14</b>	<b>14</b>	<b>28</b>
<b>B – To Pr. Director of Audit, Scientific Departments, New Delhi.</b>				
1	Environment & Forests	-	31	1
2	New & Renewable Energy	-	69	1
3	Science & Technology	87, 88	86	3
4	Atomic Energy	-	4,5	2
5	Water Resources	-	106	1
6	Earth Sciences	30	-	1
7	Space	-	92	1
	<b>Total 'B'</b>	<b>3</b>	<b>7</b>	<b>10</b>
<b>C – To Director General of Audit, Central Receipts, New Delhi.</b>				
1	Finance (Revenue)	42	-	1
2	CBDT	-	43	1
3	CBEC	-	44	1
	<b>Total 'C'</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>D – To Director General of Audit, Central Expenditure, New Delhi.</b>				
1	Agriculture	3,2	1	3
2	Cons. Affairs & Food & Public Distribution	16	17	2
3	External Affairs	70	32	2
4	Food Processing Ind.	-	46	1
5	Finance	39	36,37	3
6	CPAO	-	40	1
7	Health & Family Welfare	48,49	47, 50	4
8	Home Affairs	53,57	55,56	4

Sl.No.	Name of Ministry/ Deptt.	05.06.2015	12.06.2015	Total
	Grant Name	Grant No.	Grant No.	
9	DONEAR	28	-	1
10	Human Res.Development	59, 107	19, 60, 108	5
11	Information & Broadcasting	-	61	1
12	Labour	-	62	1
13	Law & Justice	-	64	1
14	Supreme Court of India	65	-	1
15	Election Commission	63	-	1
16	Personnel, P.G.& Pension & Cabinet, CVC etc.	72,81,82	54, 73, 74	6
17	Planning	76	-	1
18	Drinking Water and Sanitation, Panchayati Raj, Rural Development, Land Resources	29, 71	84, 85	4
19	Statistics & Prog.Imple.	-	93	1
20	Tribal Affairs,	97		1
21	Social Justice & Empowerment and Disability Affairs	90	91	2
22	Minority Affairs	68		1
23	Lok Sabha	79	-	1
24	Rajya Sabha	80	-	1
25	President's Secretariat	78	-	1
	<b>Total 'C'</b>	<b>26</b>	<b>24</b>	<b>50</b>
<b>E – To Director of Audit, Defence Services, New Delhi</b>				
1	Defence	21	20	2
<b>F – To Pr.Director of Audit, Central, Calcutta</b>				
1	A & N Islands	-	98	1
<b>G – To Pr.Director of Audit, Central, Ahmedabad</b>				
1	Daman & Diu	-	101	1
3	Dadra & Nagar Haveli	-	100	1
<b>H – To Director General of Audit (Central), Chennai</b>				
1	Lakshadweep	-	102	1
<b>I – To Pr.Director of Audit, Telecommunications</b>				
1	Telecommunications	-	14	1
2	Electronics & Information Technology	15	-	1
	<b>Total 'I'</b>	<b>1</b>	<b>1</b>	<b>2</b>
	<b>Total 'A' to 'I'</b>	<b>46</b>	<b>53</b>	<b>99</b>
<b>J – Non-Departmentalised Grants</b>				
1	Indian Audit & Accounts	-	41	1
2	Chandigarh	-	99	1
	<b>Grand Total</b>	<b>46</b>	<b>55</b>	<b>101</b>



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:	2	2*	2
	(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			
	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 DGACR, New Delhi.				