

No.G.25018/CGA-AA/Policy/2018-19/ 543

Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantak Bhawan
GPO Complex, Block E, INA
New Delhi – 110023

Dated: 22/3/2019

OFFICE MEMORANDUM

Subject: Upward revision of sub-head wise financial limits for recording reasons for variations (excess and savings) in the Head wise Union Appropriation Accounts (Civil).

Para 11.5.1 of the Civil Accounts Manual Stipulates the norms for recording reasons for variation in Head-wise Appropriation Accounts.

Keeping in view the overall growth of Government expenditure over the past years, financial limits for recording reasons for variations (excess and savings) in Headwise Appropriation Accounts have been rationalized in consultation with Comptroller and Auditor General of India which are as under:

Excess:

- (i) All excesses exceeding Rs.500.00 lakhs are explained
- (ii) All cases where the excess exceeds 10% of the sanctioned provision or Rs.250.00 lakhs whichever is higher are explained

Savings:


- (i) All savings exceeding Rs.500.00 lakhs are explained.
- (ii) All cases where the saving exceeds 10% of the sanctioned provision or Rs.250.00 lakhs whichever is higher are explained.
- (iii) If there is a supplementary, all cases where the savings exceeds 10% of the supplementary or Rs.100.00-lakhs whichever is higher are explained.

Grant as whole is exceeded

Sub-heads involving excess of Rs.25.00 lakhs are picked up.

The above mentioned norms are effective for the accounts from the year 2018-19.

Correction to Chapter 11 of C.A.M. will be issued separately.


(Vijay Kumar Singh)

To

1. Controller General of Defence Accounts.
2. All FAs of Central Ministries/Deptts.
3. All CCAs/CAs/Dy.CAs of Ministries/Deptts.
4. Director (TA), Department of Telecommunications, New Delhi.
5. Director of Budget & Accounts, A&N Admn., Port Blair - 744101.
6. Director of Accounts, Daman & Diu, Daman
7. Secretary (Pay & Accounts), Admn. of U.T. Lakshadweep, Kavaratti-682 555.
8. A.G (A&E), UT Chandigarh, Sector 17, 17. Bays Building, Chandigarh - 160017.
9. A.G. (Audit), New Delhi.
10. PAO, Lok Sabha.
11. PAO, Rajya Sabha.
12. PAO, President's Sectt.
13. PAO, Election Commission.
14. Director of Accounts, UT, Dadra Nagar Haveli.
15. ITD (for placing in Website), Office of CGA.

Copy of above O.M. is forwarded for their necessary action to :-

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.
10. C&AG of India, New Delhi.

V. Singh

Jt. Controller General of Accounts