

No. G-25018/CGA-AA/Time Schedule/2017-18/712  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
Mahalekha Niyantak Bhawan  
E- Block, GPO Complex  
INA, New Delhi — 110023

Dated, the 28<sup>th</sup> February, 2018

**OFFICE MEMORANDUM**

**Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2017-18 - Time Schedule for Submission, Audit and Finalisation.**

The Union Government Appropriation Accounts (Civil) for the year 2017-18 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 :**

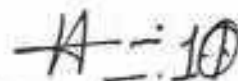
(a)	Stage -I Grant Statement	14 <sup>th</sup> April, 2018 as per Annexure 'A'
(b)	Stage II Headwise Appropriation Accounts	29 <sup>th</sup> May, 2018 as per Annexure 'A'
(c)	Audit of Headwise Appropriation Accounts by Accredited Audit Offices	Within one month of submission of Stage II of Headwise Appropriation Accounts.
(d)	Stage -III Audited Headwise Appropriation Accounts	<b>Within seven days</b> of receipt of Audit's No Comments/ Comments on stage-II alongwith documents/certificates as mentioned at (a), (b) & (c) in Annexure 'B' (12 <sup>th</sup> July, 2018)
(e)	Stage IV	After clearance of <b>Condensed Accounts</b> 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. This may be coordinated for confirmation at the apex level.
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.



(Hanumaiah Korukonda)  
Asstt. Controller General of Accounts

Encl: Annexures 'A' & 'B'

To

1. All Secretaries of Ministries/Deptts.
2. Controller General of Defence Accounts.
3. All FAs of Central Ministries/Deptts.
4. All CCAs/CAs/Dy.CAs of Ministries/Deptts.
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 & Service s 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
<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, 95	2
3	Coal	10	1
4	Commerce	11	1
5	Corporate Affairs	17	1
6	Textiles	94	1
7	IPP, Heavy Industry & Public Enterprises & MSME	12, 44, 45, 64	4
8	Mines	65	1
9	Steel	93	1
10	Petroleum & Natural Gas	72	1
11	Power	74	1
12	Shipping, Road Transport and Highways	87, 81	2
13	Housing & U.P.A. and Urban Development	56, 97	2
14	Finance (Eco Affairs) and Disinvestment	29, 31, 32, 37, 38	5
	<b>Total 'A'</b>		<b>26</b>
<b>B – To Pr.Director of Audit, Scientific Departments, New Delhi.</b>			
1	Environment, Forests and Climate Change	27	1
2	New & Renewable Energy	67	1
3	Science & Technology	84, 85, 86	3
4	Atomic Energy	4	1
5	Water Resources, River Development and Ganga Rejuvenation	98	1
6	Earth Sciences	25	1
7	Space	91	1
	<b>Total 'B'</b>		<b>9</b>
<b>C – To Director General of Audit, Central Receipts, New Delhi.</b>			
1	Finance (Revenue)	33	1
2	CBDT	34	1
3	CBEC	35	1
	<b>Total 'C'</b>		<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	15, 16	2
3	External Affairs	28	1
4	Food Processing Industries	41	1
5	Finance (Exp)	30, 40	2
6	CPAO	39	1
7	Health & Family Welfare	5, 42, 43	3

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
8	Home Affairs	46, 48, 54, 55	4
9	DONEAR	23	1
10	Human Res. Development	18, 57, 58, 99, 100	5
11	Information & Broadcasting	59	1
12	Labour	60	1
13	Skill Development and Entrepreneurship	88	1
14	Law & Justice	61	1
15	Supreme Court of India	63	1
16	Election Commission	62	1
17	Personnel, P.G.& Pension & Cabinet, CVC etc.	47, 69, 70, 71, 78, 79	6
18	Planning	73	1
19	Drinking Water & Sanitation, Panchayati Raj, Rural Development, Land Resources	24, 68, 82, 83	4
20	Statistics & Prog.Imple.	92	1
21	Tribal Affairs	96	1
22	Social Justice & Empowerment and Disability Affairs	89, 90	2
23	Minority Affairs	66	1
24	Lok Sabha	76	1
25	Rajya Sabha	77	1
26	President's Secretariat	75	1
	<b>Total 'D'</b>		<b>48</b>
<b>E – To Director of Audit, Defence Services, New Delhi</b>			
1	Defence	19, 22	2
<b>F – To Pr.Director of Audit, Central, Calcutta</b>			
1	A & N Islands	49	1
<b>G – To Pr.Director of Audit, Central, Ahmedabad</b>			
1	Daman & Diu	52	1
2	Dadra & Nagar Haveli	51	1
<b>H – To Director General of Audit (Central), Chennai</b>			
1	Lakshadweep	53	1
<b>I – To Pr.Director of Audit, Telecommunications</b>			
1	Telecommunications	14	1
2	Electronics and Information Technology	26	1
	<b>Total 'E to I'</b>		<b>8</b>
	<b>Total 'A' to 'I'</b>		<b>94</b>
<b>J – Non-Departmentalised Grants</b>			
1	Indian Audit & Accounts	36	1
2	Chandigarh	50	1
	<b>Grand Total</b>		<b>96</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 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).