

No. G.25018/1/2013-2014/MF-CGA/FA/TS/ 1035
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
4TH FLOOR, LOK NAYAK BHAVAN
KHAN MARKET, NEW DELHI- 110003.

Dated : 20.02.2014

OFFICE MEMORANDUM

Subject: Preparation of Union Government Finance Accounts 2013-2014 – Time Schedule for closing of annual accounts for the year.

The Union Government Finance Accounts are required to be prepared for their presentation to Parliament. It is, therefore, necessary to ensure that the Finance Accounts of the Union Government are finalised in time. In order to ensure that the Finance Accounts are printed by the due date, it may be ensured by all Principal Accounts Offices that the Time Schedule, which is given below, is strictly adhered to.

2. The following is the time –schedule for closing/finalization of the Accounts for 2013-14 :

<u>S.No.</u>	<u>Items of work</u>	<u>Due Date</u>
(i)	Submission of figures relating to Interest Receipts / Grants-in-aid/Loans and Advances appearing respectively under the Major Heads '0049- Interest Receipts (01 & 02) and 3601/7601 in Central Books to be furnished to the State Accountants General for the purpose of reconciliation with corresponding figures under Major Heads 2049/1601/6004 appearing in the books of various Accountants General.	16th May, 2014
(ii)	The Annual Progress report of balances adopted/dropped on proforma basis from 1.4.2013 to 31.3.2014.	23rd May, 2014
(iii)	Preparation and Submission of Statement of Central Transactions (SCT) through e-lekha for 2013-2014 to C.G.A. (Finance Accounts Section). Hard copy of SCT and supporting statements duly signed may be sent to this office after submission of SCT on e-lekha. Acceptance of SCT by Finance Accounts Section may be ensured and in case the SCT has been redirected, the same may be re-submitted after doing the needful.	28th May, 2014
(iv)	Furnishing of Statements(s) of Annual expenditure in respect of 'Composite' grants to the concerned Principal Accounts Offices accompanied by Certificates to the following effects:- (i) The expenditure (Group-Sub-head wise) tallies with (Major/Minor head wise) SCT figures and has been reconciled and accepted by the Head of Department/Ministry. (ii) All expenditure had been sanctioned by the competent authority (except...)	28th May, 2014

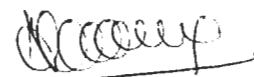
(v)	Submission of proposals to C.G.A. (Finance Accounts Section) for adjustments on proforma basis outside the books of R.B.I. between Railways, Posts, Telecommunication, Defence, and Civil (Instructions contained Para 8.14.1 of Civil Accounts Manual refer)	6th June, 2014
(vi)	Last date for submission of Journal Entries through e-lekha. (The module for submission of JE will be available only after acceptance of SCT by Finance Account Section. Hard copy of JE duly signed by CCA/CA/Head of Organization may be sent to Finance Accounts Section to get the approval of CGA. JE for e-Lekha will be approved by Finance Accounts Section only after hard copy is received and JE has been accepted by CGA.)	30th June, 2014

3. A Checklist for submission of SCT is enclosed. This may be attached to the letter forwarding the SCT duly signed by Pr. A.O. and countersigned by the Head of the Accounting Organisation (CCA/CA, etc.)

4. In pursuance to the instructions contained in this office O.M. No.14 (10)/86/TA/ 1192 dated 1.12.1986, the Union Government Finance Accounts and Appropriation Accounts are to be compiled in thousands of rupees.

7. Receipt of this OM may please be acknowledged.

8. Hindi version will follow.



(Alok Kumar Verma)
Dy. Controller General of Accounts

To.

1. All CCAs/CAs/Dy. CAs.
2. The Accountant General (Audit) Delhi,
I.P. Estate, New Delhi.
3. Chief Controller of Accounts,
Department of Space,
Antariksh Bhavan, New B.E.L. Road, BANGALORE- 560094.
4. The Pay & Accounts Officer,
Lok Sabha Secretariat,
Room No. 302, Parliament House Annexe, New Delhi.
5. The Pay & Accounts Officer,
Rajya Sabha Secretariat,
Room No. 201, Parliament House Annexe, New Delhi.

6. The Pr. Accounts Officer-cum-Pay & Accounts Officer,
President Secretariat, Rashtrapati Bhavan, New Delhi.
 7. The Pay & Accounts Officer,
Election Commission of India,
Nirvachan Sadan, Ashoka Road, New Delhi.
 8. Director of Accounts,
Daman & Diu, DAMAN.
 9. Director of Accounts & Budget,
O/o The Chief Pay & Accounts Officer,
Andaman and Nicobar Islands Administration, PORT BLAIR.
 10. The Accountant General (A&E),
U.T. Chandigarh, Sector-17, Chandigarh- 160017.
 11. The Accountant General,
Gujarat, AHMADABAD- 380001.
 12. Director of Accounts and Treasuries,
Directorate of Accounts and Treasuries, PUDUCHERRY.
 13. The Secretary (Pay & Accounts),
Administration of Union Territory of Lakshadweep,
KAVARATTI- 682555.
 14. Principal Director of Audit (Central),
18, Rabindra Sarani, Poddar Court, Kolkotta- 700001.
 15. Principal Accounts Officer,
National Capital Territory of Delhi,
'A' Block, Vikas Bhavan, New Delhi.
 16. The Controller General of Defence Accounts,
(Defence Civil), Ulan Batar Road, Palam. Delhi Cantt - 110010.
 17. The Controller General of Defence Accounts,
Defence Services, Ulan Batar Road, Palam. Delhi Cantt - 110010.
 18. The Secretary, Ministry of Railways (Railways)
Rail Bhavan, New Delhi.
 19. The Director (PA-II), Department of Posts,
Dak Bhavan, Sardar Patel Chowk,
Parliament Street, New Delhi.
 20. The Director General,
Department of Telecommunications,
- D.G. (Telecom) is requested to furnish the following information along with the SCT:-**

Sanchar Bhavan, New Delhi.

**1. Receipts from BSNL towards
Licence Fee MH 1275**

2. Entry Fee payable by VSNL MH 1275

**3. Pension contribution recoverable
from BSNL MH 0071**

21. Chief Controller of Accounts,
Department of Atomic Energy,
C.S.M. Marg, MUMBAI-400039.

**Details of revenue receipts under M.H. 0801
and 0852 under the following sources may
be furnished:-**

- 1.) Fuel Fabrication Facilities**
- 2.) Rajasthan Atomic Power Station**
- 3.) Fuel Inventory**
- 4.) Heavy Water Pool Management.**

22. Director General of Audit (Fin. Accounts Section) Central Expenditure, New Delhi.

23. The Comptroller and Auditor General of India, Bahadur Shah Zafar Marg, New Delhi-110002. All the Accountants General may be requested to follow the above Time Schedule strictly.

24. The Principal Director of Audit-I, Central Revenues, New Delhi.

25. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.

26. The Director General of Audit, Defence Services. L-II Block. Brassey Avenue, New Delhi.

27. D.A.C.R.-II, New Delhi.

28. Pr. Director of Audit, Scientific Department, AGCWM Building, New Delhi.

29. Director of Accounts, Goa, PANAJI, GOA.

30. The Manager, R.B.I., Central Accounts Section, Nagpur.

31. Accounts Officer, Government Link Cell, I Floor, N.S. Building, Opp. VCA grounds, Civil Lines, Nagpur- 440 001.

✓ 32. Dy. CGA Web Cell. (ITD Section for uploading on CGAs website)

33. Jt. CGA (Finance Accounts).

34. Pr. Chief Controller of Accounts,
Central Board of Excise & Customs,
New Delhi.

Pr. CCA (CBEC) is requested to furnish the following information along with the SCT. Receipts on account of National Calamity Contingency Fund booked under MH 0037-00-101 (Sub Head 11)

35. Chief Controller of Accounts,
Ministry of Finance,
Department of Economic Affairs,
Room No. 240-B, North Block, New Delhi.

Details of Receipts incidental to market borrowings may please be furnished.

CHECK LIST FOR SUBMISSION OF STATEMENT OF CENTRAL TRANSACTIONS

1. Seven printouts of the SCT (one summary, three abstract and three detailed reports) are enclosed.
2. Reasons for minus transactions appearing in the SCT are furnished.
3. Grant wise break up of all expenditure transactions is furnished.
4. Major Head wise break up of Pay & Allowances for the year 2013-2014 is furnished.
5. The corresponding loan Major/Sub-major/Minor Head wise details of interest receipts are furnished.
6. State/UT wise details of each transaction under Major Heads 7601 and 7602 are furnished.
7. State/UT wise details showing corresponding loan Major/Sub-major/Minor heads in respect of each transaction under Major Head 0049 are furnished.
8. Company-wise breakup of dividends received and the year to which dividends pertain are furnished.
9. All receipt and expenditure transactions (under revenue heads) were compared with Previous year and the reasons for marked variations have been furnished.
10. All the prescribed certificates have been furnished.
11. Details of disinvestments of Govt.'s equity holdings are furnished (Para 16 of Annexure Refers.)
12. Information on Subsidies is enclosed.

Sr. Accounts Officer
Pr. Accounts Office

Counter Signed

Chief/Controller of Accounts