

No. G-25018/CGA-AA/Time Schedule/2016-17/534

**Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan
E- Block, GPO Complex
INA, New Delhi — 110023**

Dated, the 14th March, 2017

OFFICE MEMORANDUM

**Subject: Detailed guidelines for preparation of Union Govt. Appropriation Accounts (Civil)
2016-17.**

Reference is invited to this office OM No. G.25018/CGA-AA/Time schedule/2016-17/525 dated 27.02.2017 for submission of accounts, Audit and finalisation of Union Govt. Appropriation Accounts (Civil) for the year 2016-17. Further instructions in this regard are as under:

General Directions:

1. DDG may be reviewed in advance and corrigendum, if any, may be got issued and endorsed with Stage I of the account.

- a) While scrutinising the Detailed Demands for Grants, it may be ensured that the classification of Major head, Sub-Major head and Minor heads are as prescribed in the List of Major and Minor Heads of Accounts.
- b) No new sub-head/detailed head will be opened and incorporated in DDG without getting numeric codes thereof from this office.
- c) The name of the Public Sector and Other Undertakings will appear as a sub-head below the concerned Minor Head.

2. As per Ministry of Finance, Deptt. of Economic Affairs, Budget Division, O.M. No.71(26)-B(D)/2001 dated 15.5.2002, only those corrections which lead to the opening of Heads of Account and/or correction to expenditure provision made in the Detailed Demands for Grants require prior approval of the Budget Division of the Ministry of Finance. All other remaining corrections in the Detailed Demands for Grants may be made by the Administrative Ministry/Deptt. with the approval of Financial Adviser of the Ministry/Deptt. This may please be followed strictly to **avoid** unnecessary correspondence in this regard with Budget Division.

3. As per M/o Finance, Deptt. of Economic Affairs (Budget Division) O.M. No. F2(66)-B(CDN)/2001 dated 14.9.2005, breakup of the lumpsum provision for development of North Eastern Areas and Sikkim - is to be shown upto object head level under the Major Head "2552" and Major Head "4552" in the Detailed Demands for Grants corresponding to different functional major / sub-major / minor heads, indicating the details for eventual re-appropriation. After approval of the budget by the Parliament, the expenditure provision can be transferred to functional head for incurring expenditure through re-appropriation by exercise of powers

delegated vide M/o Finance D.O. letter of even no. dated 12.6.2001. No expenditure should be booked directly under these Major Heads viz. "2552" and "4552".

4. All certificates/documents provided with each stage of the accounts may invariably be signed by Pr.CCA/CCA/CA.

4.1 All certificates (except which are specifically to be given at the end of account/statement) should be given on a single page.

Submission of Stage - I i.e. Grant Statement

Due date for submission - 18.04.2017

A. General Directions:

1. The Headwise Appropriation Accounts is to be prepared according to the nomenclature etc. upto sub-head level, as printed in the Detailed Demands for Grants. Sub-heads should be shown in serial order to facilitate correct checking of the account.

2. The amount of Surrender shown in the Grant Statement should always correspond with the Audit Order issued by the Ministry of Finance for acceptance of the surrender and in no case it should differ from the accepted amount even if the proposed amount by the Ministry was different from the actual accepted amount. It may be ensured that surrender details and Audit order thereof are in thousands of rupees.

3. The variations (savings/excesses) in Col. 1, exceeding the financial limits given in Para 11.5.1 of CAM as amended from time to time are properly recorded.

4. A certificate from the Budget Section of the Ministry indicating the number and date of re-appropriation/surrender orders issued during the year.

5. Certificate to the effect that Grant statement has been got vetted from the grant controlling authority.

6. The deficiencies/observations pointed out by the Audit Offices and by this office on the Grant Statements may be rectified/complied with, within 15 days positively. Para-wise replies of the compliance may also be furnished with the Stage II of the account.

7. Name and telephone numbers of the officials viz. Accounts officer, AAO and Accountant dealing with the Appropriation Accounts may be enclosed with Stage 1 of the accounts.

8. The papers/account to be submitted with this stage of Headwise Appropriation Accounts should be serially arranged in the following order:

- (i) Forwarding Letter
- (ii) Main Account
- (iii) Recovery Statement
- (iv) List of Re-appropriation/surrender orders/Audit Orders with dates, amounts and certificates (certified by CCA and Budget section separately)
- (v) Details of Supplementary grants (15 digit code wise)
- (vi) Audit Order
- (vii) Attested Surrender Order/Orders
- (viii) Attested Re-appropriation Orders (Datewise)
- (ix) Statement To and From
- (x) All certificates (on Single Page)
- (xi) Corrigendum to DDG/Reply to CGA's Observations (if any)
- (xii) All other relevant papers

B. As per provisions of CAM, the following statements/certificates should invariably be furnished with Grant Statement:-

- (i) Annexure-II i.e. Statement of Recoveries adjusted in Accounts as reduction of expenditure duly signed by Pr.CCA/CCA/CA.
- (ii) Attested copies of all re-appropriation and surrender orders issued during the financial year 2016-17 and taken into account for preparing Grant Statement.
- (iii) Statement of funds re-appropriated "To" and "From" the different sub-heads (in form Annexure 'A' to Chapter 11 of CAM).
- (iv) Statement in the following format indicating the Nos., date & amount of re-appropriation / surrender orders taken into account while preparing Grant statement.

Sl.No.	Re-appropriation/Surrender order No.	Date	Amount
1.			
2.			

duly certifying that:-

(a) the statement is complete and contains all the re-appropriation and surrender orders issued in respect of particular grant/appropriation during the entire financial year 2016-17; and

(b) that all surrenders had been accepted by Ministry of Finance vide its Audit Order No. _____ dated _____

- (v) Supplementary Demands for Grants provides provision upto Major Head Level. **Authenticated copy of distribution, both for Gross and Deduct Recoveries (upto object head level) of supplementary grant/appropriation obtained during 2016-17 may be provided by the Budget Section of the Ministry.**
- (vi) Certificate to the effect that "there is/are case(s)/ no case which attracts the provisions of 'New Service'/New Instrument of Service' in terms of M/o Finance, Department of Economic Affairs (Budget Division) O.M. No. F.1(23)-B(AC)/2005 dated 25.5.2006 and brought to the notice of grant controlling authority for confirmation and preparation of notes for its regularisation by Parliament. A detailed list of such cases may be furnished. Further, in case any of these cases has/have already been reported to the Parliament a list of the same may also be sent.
- (vii) A certificate to the effect that all re-appropriations having the effect of increasing the Budget provisions by Rs. 5 crore or more under a sub-head has been made only with the prior approval of Secretary (Expenditure).
- (viii) Certificate to the effect that "All savings/excess included in the Appropriation Accounts are covered by valid re-appropriation/surrender orders issued by Competent Authority under delegated powers and no re-appropriation are made subsequently to cover the actual expenditure."

Submission of Stage II Headwise Appropriation Accounts

Due date for submission - 01.06.2017

1. In addition to Statements/Certificates enclosed with Stage I, the following documents should invariably be furnished with Stage II onwards:-

(A) This certificate should be recorded at the end of the Account, "Certified to the best of my knowledge and belief that all expenditure included in the Headwise Appropriation Accounts Union Government (Civil) for the year 2016-17 has been sanctioned by the Competent Authority (except for losses mentioned in Appendix)."

(B) Statement indicating Major Head-wise Grant-wise totals of the Consolidated Fund of India (Disbursements) as appearing in SCT and with the certificate that "expenditure figures included in the SCTs of Agent Ministries/Deptts and intimated to the functional Ministries/Deptts for inclusion in the later's Headwise Appropriation Accounts (including composite grants) has been reconciled and accepted by the Head of Ministry/Deptt.

(C) **Contingency Fund Statement** in the following proforma:-

Sl. No.	Head of Account	Amount (Rs.)	Month of sanction/ withdrawal	Amount recouped	Month in which recouped	Balance, if any,

(D) **Reconciliation Statement** in Annexure-III (Para 11.3.4 of CAM) duly certifying that figures appearing in Appropriation Accounts have been reconciled with SCT figures.

(E) **Detailed Reconciliation Statement** upto Sub Head/ Minor Head Level in the following proforma:-

Head	Figures as per		Difference		Remarks *
	Headwise App. A/cs	SCT	Headwise A/C	SCT of	

* Differences in the Appropriation Accounts and SCT figures may be analysed.

(F) "Certified that All the expenditure incurred during 2016-17 relevant to Grant No. has been included in the Appropriation Accounts for that year and no amount pertaining to it has been left unadjusted under any suspense head for want of paid vouchers etc."

(G) **Fund Account**

(i) "Certified that the earmarked funds included in the Union Government Appropriation Accounts (Civil) for the year 2016-17 are eligible for inclusion and have the prior concurrence of the C&AG of India.

(or)

(ii) "Certified that there is/are no fund(s) which is/are eligible for inclusion in the Union Govt. Appropriation Accounts (Civil) for the year 2016-17.

In Fund Account it may be ensured that figures (opening balance, receipts, payments and closing balance) shown in the statement attached are reconciled with the figures shown in the Finance Account.

(H) If the expenditure has exceeded the sanctioned provision or appropriation in any segment, viz. Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged of the grant or appropriation, a certificate shall be furnished to the effect that the expenditure has not exceeded due to misclassification/erroneous adjustment in the accounts, with the actual figures of excess amount in units shown.

(I) "Certified that the Budget Section of the Ministry has been intimated for preparation of Explanatory Notes for Savings of Rs. _____/Excess of Rs. _____ in Capital/Revenue/Voted/Charged portion of the Grant."

(J) It is confirmed that Stage-II has been got vetted from the Grant Controlling Authority.

(K) The variations (savings/excess) in Co1.4 exceeding the financial limits given in para 11.5.1 of CAM as amended from time to time should be recorded.

(L) The draft Condensed Accounts shall be prepared by the Pr. Accounts Offices, Directorates of Accounts for UTs of Andaman & Nicobar Islands, Daman & Diu and Secretary (Pay & Accounts Office) of UT Lakshadweep and furnished with Headwise Appropriation Accounts (Stage II) to this office alongwith the softcopy of the same. (either through CD/Pen drive).

(M) The papers/account to be submitted with this stage of Headwise Appropriation Accounts should be serially arranged in the following order:

- (i) Forwarding Letter
- (ii) Main Account
- (iii) Recovery Statement
- (iv) Annexure - III
- (v) Details of Annexure-III (Para 3, 4(a) and 4(b) separately)
- (vi) Grantwise Major Head Wise Statement
- (vii) Reconciliation of Appropriation Accounts with SCT.
- (viii) Contingency Fund Statement
- (ix) List of Re-appropriation/surrender orders/Audit Orders with dates, amounts and certificates (certified by CCA and Budget section separately)
- (x) Details of Supplementary grants
- (xi) Audit Order
- (xii) All certificates (on Single Page)
- (xiii) Reply to CGA's Observations
- (xiv) Reply to Audit Observations alongwith copy of Audit Observations
- (xv) Condensed Accounts (alongwith soft copy)
- (xvi) Key to Condensed Accounts (alongwith soft copy)
- (xvii) All other relevant papers

Note:

- a. Copies of Re-appropriation/Surrender Orders need not be enclosed from this stage onwards.
- b. All the relevant records/files of the Administrative Ministries/Deptts. containing reasons for variations may be kept ready for production to Audit for their reference during the course of Audit of Stage — II.
- c. Efforts are to be made by Pr. Accounts Office to get the Headwise Appropriation Accounts audited within one month, by keeping close liaison with the concerned Accredited Audit Offices
- d. The Pr. Accounts Offices should ensure that observations of Audit/this office on Headwise Appropriation Accounts are complied with within **seven days** of their receipt and parawise replies are furnished with each stage of the account. These observations and replies furnished may also be brought to the notice of CCAs/CAs.

Submission of Audited Headwise Appropriation Accounts (Stage-III)
duly approved by Chief Accounting Authority on file.

- 1) The Audited Headwise Appropriation Accounts should be submitted within seven days of the receipt of Audit's 'No Comments' Certificate.
 - 2) The audit observations must be attended to on **TOP PRIORITY** and accounts may be finalised without awaiting clear 'No Comments' Certificate from Audit mentioning the compliance of Audit observations in the forwarding letter.
 - 3) Explanatory Notes for excess/savings and cases of New Service/New Instrument of Service are also to be sent wherever applicable along with this stage.
 - 4) If the expenditure has exceeded the sanctioned provision or appropriation in any segment, viz. Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged of the grant or appropriation, a certificate shall be furnished to the effect that the expenditure has not exceeded due to misclassification/erroneous adjustment in the accounts, with the actual figures of excess amount in units shown.
 - 5) Expenditure figures as appearing in SCT of the Agent Ministry/Functional Ministry have been incorporated in the Stage III of the account after confirmation and communicated to the Functional Ministry.
9. The papers/account to be submitted with this stage of Headwise Appropriation Accounts should be serially arranged in the following order:

- (i) Forwarding Letter
- (ii) Main Account
- (iii) Recovery Statement
- (iv) Annexure - III
- (v) Details of Annexure-III (Para 3, 4(a) and 4(b) or
- (vi) Grantwise Major Head Wise Statement
- (vii) Reconciliation of Appropriation Accounts with SCT.
- (viii) Contingency Fund Statement.
- (ix) List of Re-appropriation/surrender orders/Audit Orders with dates, amounts and certificates
- (x) All certificates (on Single Page)
- (xi) Reply to CGA's Observations
- (xii) Reply to Audit Observations alongwith copy of Audit Observations (No comments)
- (xiii) Condensed Accounts (alongwith soft copy)
- (xiv) Key to Condensed Accounts (alongwith soft copy)
- (xv) Saving/Excess Note.
- (xvi) All other relevant papers

Note:- All the documents/certificates sent with Stage II are to be sent along with this stage duly incorporating changes which have occurred after submission of Stage II.

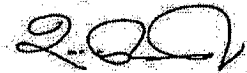
Corrections necessitated in the Headwise Appropriation Accounts (Stage III) after its submission to Audit/CGA may be communicated to Audit/CGA in the format given in Annexure V of CAM.

Submission of Stage IV of the Accounts

The Stage IV of the Account duly signed by the Chief Accounting Authority is required to be submitted after clearance of Condensed Accounts by Audit. As such the same may be submitted on receipt of necessary communication in this regard from this office.

Note:- All the documents/certificates (except Condensed Account, Key to Condensed Account and Saving/Excess note) sent with Stage III are to be sent along with Stage IV duly incorporating changes which have occurred after submission of Stage III.

This issues with the approval of competent authority.



(Shailendra Kumar)

Dy. Controller General of Accounts

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), Deptt. 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. Director of Accounts, UT, Dadra & Nagar Haveli Administration.
9. A.G (A&E), UT Chandigarh, Sector 17, 17. Bays Building, Chandigarh - 160017.
10. A.G. (Audit), New Delhi.
11. PAO, Lok Sabha.
12. PAO, Rajya Sabha.
13. PAO, President's Sectt.
14. PAO, Election Commission.
15. Institute of Govt. Accounts and Finance, Old JNU Campus, New Delhi.
16. 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(A/Cs).