

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

Dated, the 23-02-2026

OFFICE MEMORANDUM

Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2025-2026 - Time Schedule for Submission, Audit and Finalisation.

The Union Government Appropriation Accounts (Civil) for the year 2025-2026 are to be finalised for their presentation in both the houses of the 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	13th April, 2026 as per Annexure 'A'
(b)	Stage II Headwise Appropriation Accounts	1st June, 2026 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	Within seven days of receipt of Audit's 'No Comments/ Comments' on stage-II alongwith documents/certificates as mentioned at Sl. No. 3 (a), (b) & (c) in Annexure 'B'
(e)	Stage IV	After clearance of Condensed Accounts 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 the Public Accounts Committee and the Audit. **Reasons for recording variations should be as per the norms laid down under Para 11.5.2 of the Civil Accounts Manual.** 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 will 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 Principal Director of Audit (Finance & Communication), 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 the Competent Authority.



(Sanchita Shukla)
Joint Controller General of Accounts

Encl: Annexures 'A' & 'B'

To

1. All Secretaries of Ministries/Departments.
2. Controller General of Defence Accounts.
3. All FAs of Central Ministries/Departments
4. Pr.CCAs/CAs/Dy.CAs of Ministries/Departments
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. Director of Accounts, UT, Dadra Nagar Haveli.
10. Director of Accounts, Finance Department, UT, Ladakh-194101
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.

Copy of the above OM is forwarded to under mentioned 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. Principal Director of Audit (Finance & Communication), Shamnath Marg, Delhi-110054
2. Director General of Audit (Agriculture, Food & Water Resources), New Delhi.
3. Director General of Audit (Environment and Scientific Departments), New Delhi.
4. Pr. Director of Audit (Industry and Corporate Affairs), New Delhi.
5. Director General of Audit (Central Expenditure), New Delhi.
6. Director General of Audit (Central Receipt), New Delhi.
7. Director General of Audit (Infrastructure), New Delhi.
8. Director General of Audit (Energy), New Delhi.
9. Pr. Director of Audit (Shipping), 6th & 7th Floor, RTI Building, Plot No. C-2, G.N. Block, Behind Asian Heart Institute, Bandra-Kurla Complex, Bandra (E), Mumbai-400051
10. Director General of Audit (Coal), Old Nizam Palace (First Floor), 234/4, Acharya Jagadish Ch. Bose Road, Kolkata-700020.
11. Director General of Audit (Mines), 1, Council House Street, Kolkata -700001
12. Director General of Audit (Steel), 2nd Floor, MECON Building, Doranda, Ranchi-834002
13. Director General of Audit, Defence Services, L- II Block, Brassey Avenue, New Delhi.
14. Director General 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.
15. Pr. Director of Audit (Central), Ahmedabad, Audit Bhawan Navrangpura, Ahmedabad 380009.
16. Director General of Audit (Central), Chennai. (At Kochi) Dy. Director, AGs Office Building, Jubilee Road, Kaloore, Kochi - 682017.
17. 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, Plot No. 20, Sector 17-E, Chandigarh - 160017.
3. A.G. (Audit), New Delhi.



Sr. Accounts Officer

Annexure - 'A'

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
A – To Pr.Director of Audit, Agriculture, Food & Water Resources, New Delhi.			
1	Agriculture, Agricultural Research, Fisheries, Animal Husbandry and Dairying	1, 2, 43, 44	4
2	Fertilisers	6	1
3	Consumer Affairs, Food & Public Distribution, Cooperation	14,15, 16	3
4	Food Processing Industries	45	1
5	Water Resources, River Development and Ganga Rejuvenation	62	1
6	Drinking Water & Sanitation,	63	1
	Total 'A'		11

B – Director General of Audit (Central Expenditure)			
1	AYUSH, Health &FW, Health Research	4, 46, 47	3
2	Pharmaceuticals	7	1
3	Labour and Employment	64	1
4	Minority Affairs, Social Justice, Empowerment of Persons with	70, 93, 94, 101	4
5	Panchayati Raj, RD, Land Resources	72, 87, 88	3
6	Culture, School Education, Higher Education, Tribal Affairs, Youth Affairs & Sports	18, 25, 26, 100, 102	5
7	DONEAR	23	1
8	External Affairs	29	1
9	Home Affairs, Police, Transfers to Delhi, Transfers to Jammu & Kashmir, Transfers to Puducherry	49, 51, 57, 58, 59	5
10	Cabinet	50	1
11	Parliamentary Affairs, PPGP, CVC, Sectt. of Vice President, UPSC	73,74, 75, 83, 84	5
12	President's Secretariat	80	1
13	Lok Sabha	81	1
14	Rajya Sabha	82	1
15	Information & Broadcasting	61	1
16	Law & Justice, Supreme Court of India	65, 67	2
17	Election Commission	66	1
18	Planning	77	1
19	Skill Development and Entrepreneurship	92	1
	Total 'B'		39

C – Director General of Audit (Finance and Communication)			
1	Telecommunication	13	1
2	Electronics and Information Tech.	27	1
3	Economic Affairs, Expenditure, Interest Payment, Repayment of Debt, Transfer to States	30, 31, 39, 40, 42	5
4	Indian Audit & Accounts	38	1
5	Pension	41	1
6	Statistics and Programme Implementation	96	1
	Total 'C'		10

D – Director General of Audit (Environment and Scientific Departments)			
1	Atomic Energy	3	1
2	Earth Sciences	24	1
3	Environment Forest & Climate Change, MNRE	28, 71	2
4	Science and Technology, Biotechnology, Scientific and Ind. Research	89, 90, 91	3
5	Space	95	1
	Total 'D'		8

E – Pr. Director of Audit (Industry and Corporate Affairs)			
1	Chemicals and Petrochemicals	5	1
2	Commerce	10	1
3	DPIIT, PE, HI, MSME	11,33,48,68	4
4	Corporate Affairs	17	1
5	Financial Services	32	1
6	DIPAM	34	1
7	Textile	98	1
8	Tourism	99	1
	Total 'E'		11

F – Director General of Audit (Central Receipt)			
1	Revenue	35	1
2	Direct Taxes	36	1
3	Indirect Taxes	37	1
	Total 'F'		3

G - Director Genral of Audit (Infrastructure)			
1	Civil Aviation	8	1
2	Housing & Urban Affairs	60	1
3	Road Transport & Highways	86	1
	Total 'G'		3

H - Director General of Audit (Energy)			
1	Petroleum and Natural Gas	76	1
2	Power	79	1
	Total 'H'		2

I- Pr. Director of Audit (Shipping), Mumbai			
1	Port, Shipping & Waterways	78	1

J - Director Genral of Audit (Coal)			
1	Coal	9	1

K- Director General of Audit (Mines), Kolkata			
1	Mines	69	1

L - Didrector General of Audit (Steel), Ranchi			
1	Steel	97	1

M – Director General of Audit, Defence Services, New Delhi			
1	Defence (Civil), Defece Pensions	19, 22	2

N – Director General of Audit (Central), Calcutta			
1	A & N Islands	52	1

O – Pr. Director of Audit (Central), Ahmedabad			
1	Dadra & nagar Haveli and Daman and Diu	54	1

P – Director General of Audit (Central), Chennai at Kochi			
1	Lakshadweep	56	1

Q- Director General of Audit (Central), Chandigarh			
1	Chandigarh	53	1
2	Ladakh	55	1
	Total 'Q'		2

Grand Total			98
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Number of copies required to be sent at various stages

		Pr. Director of Audit (Finance & Communications)	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: (a) the Account has been approved by the Chief Accounting Authority 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 the Audit for vetting	2	2*	2
	Stage – IV – Final Headwise Appropriation Accounts on receipt of letter 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 Pr. Director of Audit (Finance & Communications), Delhi is Accredited Audit Officer these copies are to be sent to Pr. Director of Audit (F&C), 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 Civil Accounts Manual).