

**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 23rd March, 2026

OFFICE MEMORANDUM

Subject: Detailed guidelines for preparation of Union Government Appropriation Accounts (Civil) 2025-26.

Reference is invited to this office OM No. G.25018/CGA-AA/Time Schedule/2025-26/3786-3838 dated 23.02.2026 for submission, Audit and finalisation of Union Government Appropriation Accounts (Civil) for the financial year 2025-26. Further instructions in this regard are as under:

2. General Directions:

2.1 DDG may be reviewed with respect to communication received from this office and corrigendum, if any, may be got issued and endorsed with Stage I of the account.

2.1.1 It may be ensured that the totals for each Major Head and the total provisions (and the recoveries) of Revenue and Capital Section separately for 'Charged' and 'Voted' included in DDG exactly correspond to the provisions included in the main Demand for Grants presented to Parliament. The provisions under the various detailed heads in the DDG should be suitably rounded so that the totals under each Major Head (in thousands) correspond with DG provisions in 'crores' of rupees with two decimal places.

2.1.2 The classification of Major head, Sub-Major head and Minor heads should be strictly as prescribed in the List of Major and Minor Heads of Accounts.

2.1.3 No new sub-head/detailed head will be opened and incorporated in DDG without getting numeric codes thereof obtained from the office of CGA.

2.2 As per Ministry of Finance, Department of Economic Affairs, Budget Division, O.M. No. F.15(41)-BD/2015(i) dated July, 22nd, 2015 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/Department with the approval of Financial Adviser of the Ministry/Department This may please be followed strictly to avoid unnecessary correspondence in this regard with Budget Division.

2.3 As per M/o Finance, Department of Economic Affairs (Budget Division) O.M. No. F.2(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. 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".

2.4 All certificates/documents provided with each stage of the accounts may invariably be signed by Pr.CCA/CCA/CA i.e. as the case may be.

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

2.6 The papers/account to be submitted with Headwise Appropriation Accounts should be serially arranged in the following order:

Stage-I

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

Stage-II

- (i) Main Account
- (ii) Recovery Statement
- (iii) Annexure - III
- (iv) Details of Annexure-III (Para 3, 4(a) and 4(b) separately)
- (v) Grantwise Major Head Wise Statement
- (vi) Reconciliation of Appropriation Accounts with SCT.
- (vii) Contingency Fund Statement
- (viii) Reply to CGA's Observations
- (ix) Condensed Accounts (alongwith soft copy)
- (x) Key to Condensed Accounts (alongwith soft copy)
- (xi) All certificates (on Single Page)

Stage-III

- (i) Main Account
- (ii) Recovery Statement
- (iii) Annexure - III
- (iv) Details of Annexure-III (Para 3, 4(a) and 4(b))
- (v) Grant wise Major Head Wise Statement
- (vi) Reconciliation of Appropriation Accounts with SCT.
- (vii) Contingency Fund Statement.
- (viii) Reply to CGA's Observations
- (ix) No more comments certificate from Audit
- (x) Reply to Audit Observations along with copy of Audit Observations
- (xi) Condensed Accounts (along with soft copy)
- (xii) Key to Condensed Accounts (along with soft copy)
- (xiii) Saving/Excess Note.
- (xiv) All certificates (on Single Page)

2.7 It may be ensured that the main account is duly page numbered and all the documents submitted are legible and in appropriate font size (preferably in 'ARIAL 12').

3. Submission of Stage – I i.e. Grant Statement Due date for submission – 13th April, 2026

3.1 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 (classification upto Minor Head level should be strictly as per LMMHA). Sub-heads should be shown in serial order to facilitate correct checking of the account.

3.2 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.

3.3 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.

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

3.5 Certificate to the effect that Grant statement (Stage-I) has been got vetted from the grant controlling authority.

3.6 The deficiencies/observations pointed out by the Audit Offices and by this office on the Grant Statements may be rectified/complied with, within 5 days positively. Para-wise replies of the compliance may also be furnished with the Stage- II of the account.

3.7 Name and mobile as well as official telephone numbers alongwith official e-mail ID of Pr. Accounts Office and O/o CCA of the officials viz. Accounts officer, AAO and Accountant dealing with the Appropriation Accounts may be enclosed with Stage 1 of the accounts.

3.8 Detailed Demand for Grants (2 Copies) may be provided to Principal Director of Audit (Finance & Communication), Delhi along with Stage-I of the Accounts.

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

3.9.1 Annexure-II i.e. Statement of Recoveries adjusted in Accounts as reduction of expenditure duly signed by Pr.CCA/CCA/CA.

3.9.2 Attested copies of all re-appropriation and surrender orders issued during the financial year 2025-26 and taken into account for preparing Grant Statement.

3.9.3 Statement of funds re-appropriated "To" and "From" the different sub-heads (in form Annexure 'A' to Chapter 11 of CAM).

3.9.4 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:-

3.9.4.1 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 2025-26; and

3.9.4.2 that all surrenders had been accepted by the Ministry of Finance vide its Audit Order No._____ dated_____

3.9.5 **Authenticated copy of distribution of Supplementary Demands for Grants both for Gross and Deduct Recoveries (upto object head level) for the Financial Year 2025-26 may be obtained from the Budget Section of the Ministry and furnished after tallying it with the Major Head-wise provisions as approved by the Parliament.**

3.9.6 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(22)-B(AC)/2022 dated 23.02.2024 and

brought to the notice of the grant controlling authority for confirmation and preparation of notes for its regularisation by the Parliament may be given. 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.

3.9.7 A certificate to the effect that approval of Ministry of Finance has been obtained for re-appropriation in all cases as per under Rule 10(10) read with GOI decision (1) of DFPR, 2024.

3.9.8 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."

**4. Submission of Stage II Headwise Appropriation Accounts
Due date for submission – 1ST June, 2026**

4.1 The following documents should invariably be furnished with Stage-II onwards: -

4.1.1 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 2025-26 has been sanctioned by the Competent Authority (except for losses mentioned in Appendix)."

4.1.2 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.

4.1.3 Contingency Fund Statement in the following proforma: -

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

4.1.4 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.

4.1.5 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	
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** Differences in the Appropriation Accounts and SCT figures may be analysed.*

4.1.6 "Certified that all the expenditure incurred during 2025-26 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."

4.1.7 Fund Account

4.1.7.1 "Certified that the earmarked funds included in the Union Government Appropriation Accounts (Civil) for the year 2025-26 are eligible for inclusion and have the prior concurrence of the C&AG of India.

(or)

4.1.7.2 "Certified that there is/are no fund(s) which is/are eligible for inclusion in the Union Government Appropriation Accounts (Civil) for the year 2025-26.

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 Accounts, O/o CGA.

4.1.8 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.

4.1.9 "Certified that the Budget Section of the Ministry has been intimated for preparation of Explanatory Notes for Savings of ₹_____/Excess of ₹_____in Capital/Revenue/Voted/Charged portion of the Grant."

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

4.1.11 Certificate to the effect that "there is/are case(s)/ no case which attracts the provisions of 'New Service'/New Instrument of Service' alongwith details of cases, if any.

4.1.12 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.

4.1.13 The draft Condensed Accounts shall be prepared by the Pr. Accounts Offices, Directorates of Accounts for UTs of Andaman & Nicobar Islands, Daman & Diu, Ladakh, Secretary (Pay & Accounts Office) of UT Lakshadweep and may be furnished with Headwise Appropriation Accounts (Stage-II) to this office only along with the softcopy of the same. It may be noted that the draft condensed account may not be sent to Audit/Other Offices.

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.

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

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

5.2 The Audited Headwise Appropriation Accounts should be submitted within seven days of the receipt of Audit's 'No Comments' Certificate.

5.3 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.

5.4 The fact that the Chief Accounting Authority has approved the Accounts on file will also be Indicated in the forwarding letters sent with the copies.

5.5 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.

5.6 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.**

5.7 A certificate to the effect that 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 communication to the Functional Ministry.

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.

6. 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. No change in amount or reasons for variation etc. will be accepted at this stage unless specifically asked by 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 the Competent Authority.



(Sanchita Shukla)

Joint Controller General of Accounts(A&FR)

To

1. Controller General of Defence Accounts.
2. All Pr.CCA/CCAs/CAs/Dy.CAs of Ministries/Depts.
3. Director (TA), Deptt. of Telecommunications, New Delhi
4. Director of Budget & Accounts, A&N Admn., Port Blair - 744101.
5. Secretary (Pay & Accounts), Admn., of U.T. Lakshadweep, Kavaratti-682 555.
6. Director of Accounts, UT, Dadra & Nagar Haveli and Daman & Diu Administration.
7. Director (A&T) UT Administration of Ladakh, Leh, Ladakh-194101
8. A.G (A&E), UT Chandigarh, Sector 17, 17. Bays Building, Chandigarh - 160017.
9. A.G. (Audit), New Delhi.
10. PAO, Rajya Sabha.
11. PAO, Lok Sabha.
12. PAO, President's Secretariat
13. PAO, Election Commission of India.
14. Institute of Govt. Accounts and Finance, Old JNU Campus, New Delhi.
15. ITD for publishing on website of office of Controller General of Accounts.

Copy for information to: -

1. PPS to CGA.
2. PS to Addl. CGA (A&FR)