

Government of India
Ministry of Finance
Department of Expenditure
Controller General Of Accounts
Mahalekha Niyantarak Bhawan, E Block
GPO Complex, INA, New Delhi – 110023

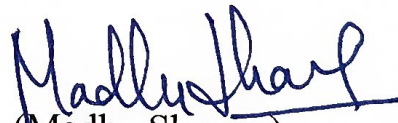
Dated: - 12th August, 2026

OFFICE MEMORANDUM

Subject: Union Government Appropriation Accounts Stage -III for the financial year 2025-26

Reference is invited to CGA O.M. No. G-25018/CGA-AA/Time Schedule/2025-26/3786-3838, dated 23/02/2026 regarding preparation of Union Government Appropriation Accounts (Civil) for 2025-26.

2. As per the said O.M., Stage-III (Audited Headwise Appropriation Accounts) was to be submitted to CGA office within seven days of receipt of Audit's "No Comments/Comments" on Stage-II, along with all relevant documents/certificates.
3. However, it has been observed that Stage-III Appropriation Accounts from a number of Controllers are still awaited despite the prescribed timeline.
4. In view of the above, a meeting will be convened at CGA office under the chairpersonship of Additional Controller General of Accounts to review the status of non-receipt of Stage-III Appropriation Accounts for 2025-26 and to discuss the reasons for the delay.
5. The meeting is scheduled to be held on 14th August, 2026 at 11:00 A.M in SWASTI conference room. All concerned Controllers are requested to attend the meeting and furnish the current status of Stage-III Appropriation Accounts, along with reasons for the delay, wherever applicable.


(Madhu Sharma)

Sr. Dy. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CA with independent charge (as per list attached)

Copy to: -

1. P.P.S to Addl. CGA
2. PA to Jt. CGA
3. Sr.AO ITD with the request to upload the OM on CGA website.
3. Office file.

Grant Number	Grant Name	
Ministry of Civil Aviation		
8	Ministry of Civil Aviation	
Ministry of Coal		
9	Ministry of Coal	
Ministry of Commerce and Industry		
11	Department for Promotion of Industry and Internal Trade	
Ministry of Communications		
13	Department of Telecommunications	
Ministry of Consumer Affairs, Food and Public Distribution		
14	Department of Consumer Affairs	
15	Department of Food and Public Distribution	
Ministry of Corporate Affairs		
17	Ministry of Corporate Affairs	
Ministry of Culture		
18	Ministry of Culture	
Ministry of Defence		
19	Ministry of Defence (Civil)	
22	Defence Pensions	
Ministry of Development of North Eastern Region		
23	Ministry of Development of North Eastern Region	
Ministry of Education		
25	Department of School Education and Literacy	
26	Department of Higher Education	
Ministry of Electronics and Information Technology		
27	Ministry of Electronics and Information Technology	
Ministry of Environment, Forests and Climate Change		
28	Ministry of Environment, Forests and Climate Change	
Ministry of External Affairs		
29	Ministry of External Affairs	
Ministry of Finance		
31	Department of Expenditure	
32	Department of Financial Services	

33	Department of Public Enterprises	
34	Department of Investment and Public Asset Management (DIPAM)	
35	Department of Revenue	
36	Direct Taxes	
38	Indian Audit and Accounts Department	
39	Appropriation - Interest Payments	
40	Appropriation - Repayment of Debt	
Ministry of Food Processing Industries		
45	Ministry of Food Processing Industries	
Ministry of Health and Family Welfare		
46	Department of Health and Family Welfare	
47	Department of Health Research	
Ministry of Heavy Industries		
48	Ministry of Heavy Industries	
Ministry of Home Affairs		
52	Andaman and Nicobar Islands	
53	Chandigarh	
54	Dadra and Nagar Haveli and Daman and Diu	
56	Lakshadweep	
Ministry of Information and Broadcasting		
61	Ministry of Information and Broadcasting	
Ministry of Jal Shakti		
62	Department of Water Resources, River Development and Ganga Rejuvenation	
Ministry of Law and Justice		
65	Law and Justice	
Ministry of Micro, Small and Medium Enterprises		
68	Ministry of Micro, Small and Medium Enterprises	
Ministry of Mines		
69	Ministry of Mines	
Ministry of Panchayati Raj		
72	Ministry of Panchayati Raj	
Ministry of Personnel, Public Grievances and Pensions		

50	Cabinet	
73	Ministry of Parliamentary Affairs	
74	Ministry of Personnel, Public Grievances and Pensions	
75	Appropriation - Central Vigilance Commission	
83	Secretarial of the Vice-President	
Ministry of Petroleum and Natural Gas		
76	Ministry of Petroleum and Natural Gas	
Ministry of Planning		
77	Ministry of Planning	
Rajya Sabha		
82	Rajya Sabha	
Ministry of Rural Development		
87	Department of Rural Development	
88	Department of Land Resources	
Ministry of Science and Technology		
91	Department of Scientific and Industrial Research	
Ministry of Social Justice and Empowerment		
93	Department of Social Justice and Empowerment	
Ministry of Women and Child Development		
101	Ministry of Women and Child Development	
Ministry of Youth Affairs and Sports		
102	Ministry of Youth Affairs and Sports	