

**No. G-25018/CGA-AA/Time Schedule/2009-10/
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
4th Floor, Lok Nayak Bhawan
Khan Market, New Delhi – 110511**

Dated, the 14 January, 2010.

OFFICE MEMORANDUM

Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2009-10 –Time Schedule for Submission, Audit and Finalisation.

The Union Government Appropriation Accounts (Civil) for the year 2009-10 are to be finalised by **the last week of September, 2010** for their presentation to Parliament in the winter session. To achieve this targetted date a '**Time Schedule**' for submission of Appropriation Accounts in four stages has been drawn up and is enclosed. All Pr. Accounts Officers of the Ministries/Deptts. including those of UTs without legislature are requested to ensure that the 'Time Schedule' appended as Annexure 'B' & 'C' to this O.M. is strictly adhered to.

Outer dates for submission of all 4 stages of Headwise Appropriation Accounts are as under:-

- | | | |
|-----|--|--|
| (a) | Stage –I – Grant Statement | 26th April, 2010 as per Annexure 'B' |
| (b) | Stage –II –Headwise Appropriation Accounts | 7th June, 2010 and 14th June, 2010 as per details in Annexure 'C' |
| (c) | 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 (a), (b) & (c) in Annexure 'D' |
| (d) | Stage – IV | After clearance of Condensed Accounts by C&AG of India and further communication from this office. |
| (e) | Number of copies to be sent at various stages | As per Annexure 'D' |
| (f) | Checklist of documents to be enclosed with Stage I, II, III | As per Annexure 'E', 'F', 'G'. |

2. It may be ensured that all the requisite certificates, statements and floppies as specified in Annexure 'A' are furnished alongwith Grant Statements/Headwise Appropriation Accounts at each stage.

3. After finalisation of Stage II, Pr. 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 Directorate General of Audit Central Revenues, New Delhi for vetting with a copy to CGA.**

4. Principal Accounts Officers should ensure that the reasons for variations are brief, lucid and analytical and mentioned in the order of their importance to avoid criticism of Public Accounts Committee and Audit. **It may specifically be ensured that objectheadwise reasons properly correlated with the heads/amounts are provided in the re-appropriation/surrender order itself in the absence of which Grant statement shall not be accepted.**

- In cases where it is noticed that reasons for variations like "**based on actual expenditure**", "**due to less expenditure**", "**due to more or less demands**" etc. are given in Reappropriation/Surrender Orders and for variation between total grant and expenditure (Col.4), the Ministries may be requested to elucidate reasons for 'less' or 'more' expenditure/demands under an object head by **giving specific reasons thereof.**
- The reasons '**due to economy instructions**' is acceptable only in cases where the saving is duly supported by detailed and cogent reasons alongwith O.M./U.O. for economy cut.

5. As per M/o Finance, Deptt. 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 and Sikkim Region is to be shown upto object head level corresponding to different functional major / sub-major / minor heads, indicating the details and depict accordingly in the Detailed Demands for Grants under the Major Head "2552" and Major Head "4552" 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 such expenditure should be booked directly under these Major Heads viz. 2552 and 4552.**

6. 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.

7. While preparing the Detailed Demand for Grants, it may be ensured that the classification namely, major head, minor head etc. as per the heads of account prescribed in the List of Major and Minor Heads of Accounts. Further standard numeric codification of heads of accounts may be strictly adhered to. No new sub head/detailed head will be opened and incorporated in DDG without getting numeric codes therefor from this office.

It may also be ensured that the totals of each Major Head and the total provisions by Revenue and Capital Sections separately for charged and voted as per DDG exactly correspond to the provisions included in the Main Demand for Grants prepared by Budget Division of Min. of Finance. DDG may be reviewed in advance and corrigendum if any may be got issued/endorsed with Stage I of the account.

8. Hindi version follows.

9. Receipt of this O.M. may please be acknowledged.

Encl: Annexures 'A', 'B', 'C' 'D' 'E' 'F' & 'G'.

Sd/-

(ARUN SHARMA)
ASSTT. CONTROLLER GENERAL OF ACCOUNTS

To

1. All FAs of Central Ministries/Deptts.
2. All CCAs/CAs/Dy.CAs of Ministries/Deptts.
3. Director of Budget & Accounts, A&N Admn., Port Blair.
4. Director of Accounts, Daman & Diu, Daman.
5. Secretary (Pay & Accounts), Admn., of U.T. Lakshadweep, Kavaratti-682 555.
6. Controller General of Defence Accounts.
7. PAO, Lok Sabha.
8. PAO, Rajya Sabha.
9. PAO, President's Sectt.
10. PAO, Election Commission.
11. Director (TA), Deptt. of Telecommunications, New Delhi
12. Institute of Govt. Accounts and Finance, Old JNU Campus, New Delhi.
13. ITD (for placing in Website), Office of CGA.

Copy of the above OM is forwarded to undermentioned 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. Director General of Audit, Central Revenues, New Delhi.
2. Pr. Director of Audit, Economic & Services Ministries, New Delhi.
3. Pr. Director of Audit, Scientific Deptts., New Delhi.
4. Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
5. Pr. Director of Audit, Central, Calcutta.
6. Pr. Director of Audit, Central, Bombay.
7. Pr. Director of Audit, Telecommunication, New Delhi
8. A.G. (Audit), Kerala.

Copy of above O.M. is also forwarded to:-

1. C&AG of India.
2. A.G.(A&E), Punjab, Chandigarh.
3. A.G. (A&E), Gujarat, Ahmedabad.
4. A.G. (Audit), New Delhi.

Sd/-
(S.K.Dhasmana)
Accounts Officer (AA)

I - Submission of Stage – I i.e. Grant Statement
Due dates of Grants as per Annexure ‘B’

1. Grant Statement including Statement of Recoveries adjusted in Accounts as reduction of expenditure is signed by Pr.CCA/CCA/CA.
2. 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 Parliament. The Major Headwise totals appearing in the Headwise Appropriation Accounts for Gross as well as Recoveries adjusted in reduction of expenditure should be in conformity with Major Head totals shown in the Main Demands for Grants separately for Revenue and Capital and Charged and Voted portions.
3. As per existing instructions, 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. Therefore, codes upto sub-head level i.e 11 digit codes (i.e. Major Head 4 digit, Sub-Major Head 2 digit, Minor Head 3 digit and Sub-Head 2 digit) alongwith nomenclature are to be shown in the Headwise Appropriation Accounts. Where there is no Sub-Major Head “00” may be shown for Sub-Major Head to follow the uniformity of the coding provisions.

It has been observed that sub-heads are not depicted in the Headwise Appropriation Accounts in serial order. It may also be ensured that sub-heads are shown in serial order to facilitate correct checking of the account.

As per instructions contained in para 4.2 of General Directions to List of Major and Minor Heads of Account, the name of the Public Sector and Other Undertaking will appear as a sub-head below the concerned Minor Head. These instructions may be complied with. For this purpose the Detailed Demands for Grants may be reviewed and discrepancies taken up with the Budget Section of the Ministry for issue of corrigendum, if necessary.

4. 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.

5. 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.
6. Following statement/certificate should invariably be furnished with Grant Statement:-
 - (i) Statement indicating the Nos., date & amount of re-appropriation / surrender orders taken into account while preparing Grant statement.

Statements duly certified that:-

- 1.
- 2.
- 3.

- (a) the statement is complete and contains all the reappropriation and surrender orders issued in respect of particular grant/appropriation during the entire financial year 2009-10; and
- (b) that all surrenders had been accepted by Ministry of Finance vide its Audit Order No. _____ dated _____.
- (ii) Attested copies of all reappropriation and surrender orders issued during the financial year 2009-10 and taken into account for preparing Grant Statement.
- (iii) Statement of funds reappropriated “To” and “From” the different sub-heads (in form Annexure ‘A’ to Chapter 11 of CAM).
- (iv) Annexure-II i.e. Statement of Recoveries adjusted in Accounts in reduction of expenditure.
- (v) Supplementary Demands for Grants provides provision upto Major Head Level. **Authenticated copy of distribution, both for Gross and Deduct Recoveries upto sub-head level, of supplementary grant/appropriation obtained during 2009-10.**
- (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) Certificate to the effect that augmentation of budget provision by Rs.5.00 crore or more under a sub-head has been done with the 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 reappropriation are made subsequently to cover the actual expenditure.”
- (ix) ***A certificate from the Budget Section of the Ministry indicating the number and date of re-appropriation/surrender orders issued during the year.***

7. Audit of Grant Statements:-

Within one month of submission of Grant Statements

The deficiencies pointed out by the Audit Offices and by this office on the Grant Statements may be complied with, within 15 days in all circumstances.

8. Date of intimation of expenditure figures included in the SCTs of Agent Ministries/Deptts. to the Functional Ministries/ Deptts. for inclusion in latter’s Headwise Appropriation Accounts (including Composite Grants) duly supported by copy of sanction etc. of functional Ministry **29.5.2010**

II - Submission of Stage II Headwise Appropriation Accounts

As per Annexure ‘C’ these dates are outer dates and not due dates. Efforts may be made to send the accounts well before these dates.

1. The draft Condensed Appropriation 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/floppy)

2. The Figures of each grant in the following format may also be sent in a CD/floppy alongwith Stage II in MS Excel format/ e-mail at any of the following address :

sk.dhasmana@nic.in

g.sreepriya@nic.in

sk.miglani@nic.in

Head of account (upto subhead level)	Original provision (O)	Supplementary (S)	Re-appropriation (R)	Total provision	Expenditure
			+ xxxxx *		
			- xxxxx		

* Please do not insert brackets before and after ‘+’ & ‘-’ sign.

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

(A) The following certificates is to be recorded at the end of the body of the Account itself:- "Certified to the best of my knowledge and belief that all expenditure included in the Headwise Appropriation Accounts Union Government (Civil) for the year 2009-10 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 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 A/cs	App. SCT	Headwise A/C	SCT	

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

(F) The variations (savings/excess) in Col.4 exceeding the financial limits given in para 11.5.1 of CAM as amended from time to time are recorded.

(G) “All the expenditure incurred during 2009-10 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.”

(H) Fund Account

(i) “Certified that the earmarked funds included in the Union Government Appropriation Account (Civil) for the year 2009-10 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 2009-10.

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.

(I) “Certified that action has been initiated for preparation of Explanatory Notes for Savings of Rs. _____/Excess of Rs._____ in Capital/Revenue/Voted/Charged portion of the Grant.”

Note:

1. *Copies of Reappropriation/Surrender Orders need not be enclosed from this stage onwards.*
2. *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.*

4. Audit of Headwise Appropriation Accounts by Accredited Audit Offices

Within a month of submission of Stage – II of Headwise Appropriation Accounts

Note

- Efforts are to be made by Pr. Accounts Office to get the Headwise Appropriation Accounts audited expeditiously by keeping close liaison with the concerned Accredited Audit Offices. This may be watched through a weekly report.
- The Accredited Audit Offices are requested to ensure that copies of the observations on Appropriation Accounts are endorsed to this office.

- 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.

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

The Audited Headwise Appropriation Accounts should be submitted within seven days of the receipt of Audit's 'No Comments' Certificate. If it is subject to some Audit observations, 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. It has been observed that this is not being adhered to and there was abnormal delay in the submission of Stage III of the Accounts in the past. Time at this stage is very crucial as this office can submit condensed Appropriation Accounts over the signatures of CGA to Audit for their clearance only on receipt of Audited copy of Accounts. Explanatory Notes for excess/savings and cases of New Service/New Instrument of Service are also to be sent wherever applicable alongwith this stage.

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

IV. 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 Account 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 sent with Stage III are to be sent alongwith Stage IV duly incorporating changes which have occurred after submission of Stage III.

Time Schedule for 2009-2010 (Stage I – Grant Statement)			
Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
A – To Pr. Director of Audit, Economic & Service Ministries, New Delhi.			
1	Agriculture	1,2,3	3
2	Food Processing Industries	45	1
3	Chemicals, Fertilizers & Pharmaceuticals	6,7,8	3
4	Civil Avi.& Tourism	9,93	2
5	Consumer Affairs & Food & Public Distribution	16, 17	2
6	Coal	10	1
7	Commerce	11	1
8	Textiles	92	1
9	Heavy Industry & Public Enterprises	12, 49, 50, 64	4
10	Mines	65	1
11	Steel	91	1
12	Petroleum & Natural Gas.	72	1
13	Power	74	1
14	Rural Development	69, 80, 81, 82	4
15	Shipping, Road Transport and Highways	86, 87	2
16	U.D.& Urban Emp.&P.A.	56, 100, 101, 102	4
17	Water Resources	103	1
18	Disinvestment	44	1
	Total		34
B – To Pr. Director of Audit, Scientific Departments, New Delhi.			
1	Environment & Forests	30	1
2	New & Renewable Energy	67	1
3	Science & Technology	83,84,85	3
4	Atomic Energy	4,5	2
5	Information Technology	15	1
6	Earth Sciences	29	1
7	Space	89	1
	Total 'B'		10
C – To Director General of Audit, Central Revenues, New Delhi.			
1	External Affairs	31,68	2
2	Finance	32, 33, 34, 35, 36, 37,38,41	8
3	CPAO	39	1
4	CBDT	42	1
5	CBEC	43	1
6	Health & Family Welfare	46,47, 48	3
7	Home Affairs	28,51,53,54,55	5
8	Human Res. Development	19, 57, 58, 104,105	5

Sl.No.	Name of Ministry/Deptt.	Grant Numbers	Total grants
9	Information&Broadcasting	59	1
10	Labour	60	1
11	Law & Justice	62	1
12	Supreme Court of India	63	1
13	Corporate Affairs	18	1
14	Election Commission	61	1
15	Personnel, P.G.& Pension & Cabinet etc.	52,70, 71, 78, 79	5
16	Planning	73	1
17	Statistics & Prog.Imple.	90	1
18	Tribal Affairs	94	1
19	Social Justice & Empowerment	88	1
20	Minority Affairs	66	1
21	Lok Sabha	76	1
22	Rajya Sabha	77	1
23	President's Secretariat	75	1
	Total 'C'		45
D – To Director of Audit, Defence Services, New Delhi			
	Defence	20,21	2
E – To Pr.Director of Audit, Central, Calcutta			
	A & N Islands	95	1
F – To Pr.Director of Audit, Central, Mumbai			
	Daman & Diu	98	1
G – To A.G.(Audit), Kerala			
	Lakshadweep	99	1
H – To Pr.Director of Audit, Telecommunications			
	Telecommunications	14	1
I – Non-Departmentalised Grants			
1	Indian Audit & Accounts	40	1
2	Chandigarh	96	1
3	Dadra & Nagar Haveli	97	1
	Grand Total		98

Time Schedule for Stage II of Headwise Appropriation Accounts for 2009-10				
Sl.N	Name of Ministry/ Deptt.	07.06.10	14.06.10	Total
	Grant Name	Grant No.	Grant No.	
A – To Pr.Director of Audit, Economic & Service Ministries, New Delhi.				
1	Agriculture	3,2	1	3
2	Food Processing Ind.	-	45	1
3	Chemicals, Fertilizers & Pharmaceuticals	6	7,8	3
4	Civil Aviation & Tourism	9	93	2
5	Cons. Affairs & Food & Public Distribution	16	17	2
6	Coal	-	10	1
7	Commerce	11	-	1
8	Textiles	-	92	1
9	Heavy Ind.,P.E.	12,49	50,64	4
10	Mines	65	-	1
11	Steel	91	-	1
12	Petroleum & N.G.	72	-	1
13	Power	-	72	1
14	Rural Development	69,82	80, 81	4
15	Shipping, Road Transport & Highways	86	87	2
16	U.D.& Urban Emp.&P.A.	100, 101	102,56	4
17	Water Resources	-	103	1
18	Disinvestment	44		1
	Total 'A'	17	17	34
B – To Pr.Director of Audit, Scientific Departments, New Delhi.				
1	Environment & Forests	-	30	1
2	New & Renewable Energy	-	67	1
3	Science & Technology	84,85	83	3
4	Atomic Energy	-	4,5	2
5	Information Technology	15	-	1
6	Earth Sciences	29	-	1
7	Space	-	89	1
	Total 'B'	4	6	10
C – To Director General of Audit, Central Revenues, New Delhi.				
1	External Affairs	68	31	2
2	Finance	33,38,41	32,34,35,36,37	8
3	CPAO	-	39	1
4	CBDT	-	42	1
5	CBEC	-	43	1
6	Health & Family Welfare	47,48	46	3
7	Home Affairs	28,51,55	53,54	5
8	Human Res.Development	57,104	19,58,105	5
9	Information & Broadcasting	-	59	1
10	Labour	-	60	1

Sl.N	Name of Ministry/ Deptt.	07.06.10	14.06.10	Total
11	Law & Justice		62	1
12	Supreme Court of India	63	-	1
13	Company Affairs	18	-	1
14	Election Commission	61	-	1
15	Personnel, P.G.& Pension & Cabinet etc.	70,78,79	52, 71	5
16	Planning	73	-	1
17	Statistics & Prog.Imple.	-	90	1
18	Tribal Affairs,	94		1
19	Social Justice & Empowerment	88		1
20	Minority Affairs	66		1
21	Lok Sabha	76	-	1
22	Rajya Sabha	77	-	1
23	President's Secretariat	75	-	1
	Total 'C'	24	21	45
D – To Director of Audit, Defence Services, New Delhi				
1	Defence	20	21	2
E – To Pr.Director of Audit, Central, Calcutta				
1	A & N Islands	-	95	1
F – To Pr.Director of Audit, Central, Mumbai				
1	Daman & Diu	-	98	1
G – To A.G.(Audit), Kerala				
1	Lakshadweep	-	99	1
H – To Pr.Director of Audit, Telecommunications				
1	Telecommunications	-	14	1
	Total 'A' to 'H'	46	49	95
I – Non-Departmentalised Grants				
1	Indian Audit & Accounts	-	40	1
2	Chandigarh	-	96	1
3	Dadra & Nagar Haveli	-	97	1
	Grand Total	46	52	98

<u>No.of copies required to be sent at various stages</u>				
		Pr.Audit Officer (O/o the DG(A)CR)	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:	2	2*	2
	(a) the Account has been approved by the CAA 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 Audit for vetting			
	Stage – IV – Final Headwise Appropriation Accounts on hearing 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	1 (including the Recovery Statement) signed by the CAA i.e. Secretary
* In respect of Grants of which Director General of Audit, Central Revenues, New Delhi is Accredited Audit Officer these copies are to be sent to DGACR, New Delhi.				

Checklist for submission of Grant statement i.e Headwise Appropriation Accounts (STAGE- I)

1. Detailed Demands for Grants has been scrutinized and corrigendum to set right the discrepancies viz. description of heads, codes and specifically the variation in provisions between Main Demands for Grants and Detailed Demands for Grants has been got issued or copy of reference made in this regard is enclosed.
2. In all the re-appropriation/surrender orders, reasons for variation and also the complete 15 digit code has been indicated
3. Authenticated copy of distribution of supplementary grant/appropriation (including deduct recoveries) indicating complete fifteen digit code is enclosed.
4. All the prescribed certificates as per time schedule viz. are enclosed.
 - (a) New Service/New Instrument of service
 - (b) Augmentation of budget provision by 5.00 crore or more
 - (c) Savings/excess covered by valid re-appropriation order.
5. Statement of funds re-appropriated "To" & "From" between different sub heads is enclosed
6. Total of Major Heads / Revenue / Capital section as reflected in the grant statement tallies with those given in Main demand for grants.
7. Surrender order (audit order) is in thousands of rupees and the amount as shown in the grant statement correspond with the audit order issued by the Ministry of Finance for acceptance of surrender.
8. Provision for the development of NER & Sikkim has been shown upto object head level corresponding to different functional MH/SMH/Minor Head in the DDG under MH 2552 & MH 4552.
9. Lumpsum provisions for projects/scheme for North Eastern Region and Sikkim have been re-appropriated / surrendered to non-lapsable pool.
10. It is confirmed that Grant statement has been got vetted from the grant controlling authority.
11. Name and telephone numbers of the officials viz. Accounts officer, AAO and Accountant dealing with the Appropriation Accounts is enclosed.

**Sr. Accounts Officer
Principal Accounts Office**

Checklist for submission of Headwise Appropriation Accounts (STAGE- II)

1. All the prescribed certificates as per time schedule are enclosed.
 - (a) Contingency Fund Statement.
 - (b) Suspense Head certificate
 - (c) Fund Account certificate
2. In case of 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.
3. Expenditure figures included in the SCTs of Agent Ministries/Deptts. have been intimated to Functional Ministries for inclusion in latter's Appropriation Accounts (copy enclosed)
4. Statement of Major Headwise /Grantwise totals of the Consolidated Fund of India (Disbursements) as appearing in SCT is enclosed.
5. Action has been initiated for confirmation of excess/saving and preparation of explanatory notes for saving of Rs 100 crore or more and all excesses.
6. Draft condensed accounts alongwith key to condensed accounts is enclosed.
7. Parawise reply to observations of O/o CGA on Stage I is enclosed.
8. It is confirmed that Stage-II has been got vetted from the Grant Controlling Authority.
9. All the pending points of checklist of Stage I.

**Sr. Accounts Officer
Principal Accounts Office**

Checklist for submission of Headwise Appropriation Accounts (STAGE- III)

1. Explanatory notes for savings/excess furnished to audit is enclosed.
2. Audit observations on Stage II/No Comments Certificate issued by Audit.
3. Para-wise replies to Audit observations on Stage II is enclosed.
4. Para-wise replies to O/o CGA's observations on Stage II is enclosed.
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.

**Sr. Accounts Officer
Principal Accounts Office**