

No. G-25018/CGA-AA/Time Schedule/2006-07/ 1
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
4th Floor, Lok Nayak Bhawan
Khan Market, New Delhi – 110003

Dated, the 4th April, 2007

OFFICE MEMORANDUM

Subject: Preparation of Union Government Appropriation Accounts (Civil) for 2006-07 – Revised Time Schedule for Submission, Audit and Finalisation.

In supersession to this office OM No. G-25018/CGA-AA/Time Schedule/2006-07/674 dated 14.2.2007, it has been decided by the CGA that the Union Government Appropriation Accounts (Civil) for the year 2006-07 are to be finalised by **30.09.2007** for their presentation to Parliament. To achieve this, revised 'Time Schedule' for submission of Appropriation Accounts in four stages has been drawn up and is enclosed. All Pr. Accounts Officers of the Ministries/Depts. including those of UTs without legislature are requested to ensure that the 'Revised Time Schedule' appended as Annexure 'B' & 'C' to this O.M. is strictly adhered to.

In addition to instructions already issued to all Pr.CCAs/CCAs including those of UTs without Legislature may note that:

- **All functional Ministries/Deptt may include expenditure booked by agent Ministries on their behalf in Stage II itself. For this they may obtain expenditure figures promptly for inclusion in Stage II.**
- **Under no circumstances will JE/corrigendum be accepted after due date, which is 29.06.2007.**

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

- (a) Stage –I – Grant Statement **27th April 2007**
- (b) Stage –II –Headwise **8th June & 15th June 2007** as per details in
Appropriation Accounts Annexure 'C'

- (c) Stage –III – Audited **Within ten days** of issue of Audit's No Comments/ Headwise Appropriation Comments on stage-II alongwith Accounts 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'.
- (g) **Detailed Demands for Grants for the year 2007-08 (3copies) may please be sent to Appropriation Account Section**

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.

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.

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, M/o Finance, O/o the CGA, Old JNU Campus, New Delhi.
13. ITD (for placing in Website)

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

Sd/-
(K.K. PANDEY)
Sr. Accounts Officer (AA)

NOTE: Annexure 'D', 'E', 'F', 'G' will remain the same as issued earlier

ANNEXURE – ‘A’

1. Submission of Stage – I i.e. Grant Statement (including Statement of Recoveries Adjusted in Accounts in reduction of expenditure) signed by Pr.CCA/CCA/CA.

Due dates of Grants as per Annexure ‘B’

1.1 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, Computer Codes upto sub-head level are to be shown in the Headwise Appropriation Accounts. There will now be 11 digit codes (i.e. Major Head 4 digit, Sub-Major Head 2 digit, Minor Head 3 digit and Sub-Head 2 digit). Where there is no Sub-Major Head “00” may be shown for Sub-Major Head to follow the uniformity of the coding provisions. It must be ensured that complete 11 digit code is invariably shown in the Headwise Appropriation Accounts against each sub-head e.g. sub-head ‘Department of Civil Aviation’ subordinate to Minor Head ‘Secretariat under Major Head “3451” may be shown as under:-

Major Head “3451”

3451.00.090 – Secretariat:

3451.00.090.27 –Department of Civil Aviation

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.

1.2 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.

Also 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.

1.3 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.

1.4 Following statement/certificate should invariably be furnished with Grant Statement:-

- (i) Statement indicating the Nos., date & amount of reappropriation/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 2006-07; 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 2006-2007 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 2006-07.**
- (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.*

2. 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.

3. Date of intimation of expenditure figures included in the SCTs of Agent Ministries/Depts. to the Functional Ministries/Depts. for inclusion in latter's Headwise Appropriation Accounts (including Composite Grants) duly supported by copy of sanction etc. of functional Ministry **31.5.2007**

4. 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.

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. The same alongwith the requisite floppy in MS-WORD are to be furnished with Headwise Appropriation Accounts (Stage II) to this office only.

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 2006-07 has been sanctioned by the Competent Authority (except for losses mentioned in Appendix).

(B) Statement indicating Majorheadwise/Grantwise 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/Depts and intimated to the functional Ministries/Depts 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,
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(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 *
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	Headwise App. A/cs	SCT	Headwise A/C	SCT	
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* 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 2006-07 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 2006-07 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 2006-07.

(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/Depts. containing reasons for variations may be kept ready for production to Audit for their reference during the course of Audit of Stage – II.

The Figures of each grant in the following format may also be sent in a floppy alongwith Stage II in MS Excel format

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

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

5. 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 **ten days** of their receipt and parawise replies are furnished with each stage of the account.

(6) 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. Alongwith this stage, Explanatory Notes for excess/savings and cases of New Service/New Instrument of Service are also to be sent wherever applicable.

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.

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 2006-2007 (Stage I – Grant Statement)					
Sl.No.	Name of Ministry/Deptt.	27-4-2007			Total
A – To Pr.Director of Audit, Economic & Service Ministries, New Delhi.					
1. A	Agriculture	2	3	1	3
B	Food Processing Industries	45	-	-	1
2	Chemicals & Ferts.	7	8	-	2
3	Civil Avi.& Tourism	9	92	-	2
4	Consumer Affairs & Food & Public	17	18	-	2
5	Coal	-	10	-	1
6	Commerce	11	-	-	1
7	Textiles	-	91	-	1
8	Heavy Ind.,P.E.	4,49	12,86	48	5
9	Mines	-	63	-	1
10	Steel	90	-	-	1
11	Petroleum & Natural Gas.	70	-	-	1
12	Power	-	72	-	1
13	Rural Development (including Panchayati Raj)	80, 67	79	78	4
14	Surface Transport	84	-	85	2
15	U.D.& Urban Emp.&P.A.	101	99 & 102	100	4
16	Water Resources	-	103	-	1
	Total	14	14	5	33
B – To Pr.Director of Audit, Scientific Departments, New Delhi.					
1	Environment & Forests	-	29	-	1
2	New & Renewable Energy	-	64	-	1
3	Science & Technology	83	82	81	3
4	Atomic Energy	-	6	5	2
5	Information Technology	15	-	-	1
6	Earth Sciences	66	-	-	1
7	Space	-	88	-	1
	Total 'B'	3	5	2	10
C – To Director General of Audit, Central Revenues, New Delhi.					
1	External Affairs	65	30	-	2
2	Finance	31,32,33,38	36,37,41,44	34,35	10
3	CPAO	-	-	39	1
4	CBDT	-	42	-	1
5	CBEC	-	43	-	1
6	Health & Family Welfare	47	-	46	2
7	Home Affairs	28,54	50,53	52	5
8	Human Res. Development (Incl.Culture,Y.A.&Sports)	55,57	19,104	56	5
9	Information&Broadcasting	58	-	-	1
10	Labour	-	59	-	1
11	Law & Justice				
	(a) Law & Justice	-	61	-	1
	(b) Supreme Court of India	62	-	-	1
	(c) Company Affairs	-	16	-	1
12	Election Commission	60	-	-	1
13	Personnel, P.G.& Pension & Cabinet etc.	68,76,77	51	69	5
14	Planning	71	-	-	1
15	Statistics & Prog.Imple.	-	89	-	1
16	Tribal Affairs, Social Justice & Empowerment, Minority Affairs	105	93	87	3
17	Lok Sabha	74	-	-	1
18	Rajya Sabha	75	-	-	1

Sl.No.	Name of Ministry/Deptt.	27-4-2007			Total
19	President's Secretariat	73	-	-	1
	Total 'C'	21	17	8	46
D – To Director of Audit, Defence Services, New Delhi					
1	Defence	21	20	-	2
E – To Pr.Director of Audit, Central, Calcutta					
1	A & N Islands	-	-	94	1
F – To Pr.Director of Audit, Central, Mumbai					
1	Daman & Diu	-	-	97	1
G – To A.G.(Audit), Kerala					
1	Lakshadweep	-	-	98	1
H – To Pr.Director of Audit, Telecommunications					
1	Telecommunications	14	-	-	1
	Total 'A' to 'H'	40	37	18	95
I – Non-Departmentalised Grants					
1	Indian Audit & Accounts	-	-	40	1
2	Chandigarh	-	-	95	1
3	Dadra & Nagar Haveli	-	-	96	1
	Grand Total	40	37	21	98

Time Schedule for Stage II of Headwise Appropriation Accounts for 2006-07				
Sl.No.	Name of Ministry/ Deptt.	08.06.07	15.06.07	Total
A – To Pr.Director of Audit, Economic & Service Ministries, New Delhi.				
1. A	Agriculture	3,2	1	3
B	Food Processing Ind.	-	45	1
2	Chemicals & Fertilizers	7	8	2
3	Civil Aviation & Tourism	9	92	2
4	Cons. Affairs & Food & Public Distribution	17	18	2
5	Coal	-	10	1
6	Commerce	11	-	1
7	Textiles	-	92	1
8	Heavy Ind.,P.E.	4,49	12,48,86	5
9	Mines	63	-	1
10	Steel	90	-	1
11	Petroleum & N.G.	70	-	1
12	Power	-	72	1
13	Rural Development (incl Panchayati Raj)	67,70	78,79	4
14	Surface Transport	84	85	2
15	U.D.& Urban Emp.&P.A.	99,100	101,102	4
16	Water Resources	-	103	1
	Total 'A'	16	17	33
B – To Pr.Director of Audit, Scientific Departments, New Delhi.				
1	Environment & Forests	-	29	1
2	New & Renewable Energy	-	64	1
3	Science & Technology	82,83	81	3
4	Atomic Energy	-	5,6	2
5	Information Technology	15	-	1
6	Earth Sciences	66	-	1
7	Space	-	88	1
	Total 'B'	4	6	10
C – To Director General of Audit, Central Revenues, New Delhi.				
1	External Affairs	65	30	2
2	Finance	32,33,38,41	31,34,35,36,37,44	10
3	CPAO	-	39	1
4	CBDT	-	42	1
5	CBEC	-	43	1
6	Health & Family Welfare	47	46	2
7	Home Affairs	28,50, 54	52,53	5
8	Human Res.Development (Incl.Culture,Y.A.&Sports)	55,57	19,56,104	5
9	Information & Broadcasting	-	58	1
10	Labour	-	59	1
11	Law & Justice			
	(a) Law & Justice	-	61	1
	(b) Supreme Court of India	62	-	1
	(c) Company Affairs	16	-	1
12	Election Commission	60	-	1
13	Personnel, P.G.& Pension & Cabinet etc.	68,76,77	51,69	5
14	Planning	71	-	1
15	Statistics & Prog.Imple.	-	89	1
16	Tribal Affairs, Social Justice & Empowerment, Minority Affairs	93,105	87	3
17	Lok Sabha	74	-	1
18	Rajya Sabha	75	-	1
19	President's Secretariat	73	-	1
	Total 'C'	23	11	46

Sl.No.	Name of Ministry/ Deptt.	08.06.07	15.06.07	Total
D – To Director of Audit, Defence Services, New Delhi				
1	Defence	21	20	2
E – To Pr.Director of Audit, Central, Calcutta				
1	A & N Islands	-	94	1
F – To Pr.Director of Audit, Central, Mumbai				
1	Daman & Diu	-	97	1
G – To A.G.(Audit), Kerala				
1	Lakshadweep	-	98	1
H – To Pr.Director of Audit, Telecommunications				
1	Telecommunications	-	14	1
	Total 'A' to 'H'	44	51	95
I – Non-Departmentalised Grants				
1	Indian Audit & Accounts	-	40	1
2	Chandigarh	-	95	1
3	Dadra & Nagar Haveli	-	96	1
	Grand Total	44	54	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			
	(b) Audit's 'No Comments' have been received/Audit's observations have been complied with.			
	(c) Explanatory Note for savings over 100 crores/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 (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.				