

CHAPTER 11

APPROPRIATION ACCOUNTS (CENTRAL CIVIL)

11.1 CONCEPT AND SCOPE

11.1.1 Appropriation Accounts are the accounts reflecting the Government's expenditure in a financial year compared against the amounts of voted grants and charged appropriations, as specified in the Schedules appended to the Appropriation Act passed by Parliament. These accounts contain information regarding re-appropriation of the sanctioned provision from one unit of appropriation to another, savings and excess of expenditure if any against these appropriations as well as the supplementary grants. The appropriation account is an aid for the Parliament and the Public Accounts Committee to ascertain the performance of Government against the budgeted provisions.

The Appropriation Accounts of the Union Government are submitted to Parliament under the provisions of Article 151 of the Constitution, and are intended to disclose-

- (a) That the moneys indicated therein as having been disbursed, were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) That the expenditure conforms to the authority governing it (except those listed in 'Appendix' referred in the certificate mentioned in para 11.3.4(a) below); and
- (c) The effects of re-appropriations ordered by the Ministry/Department.

11.1.2 If any expenditure in a financial year is incurred in excess of the amounts of voted grants or charged appropriations, the circumstances leading to it will be disclosed through these accounts. It is disclosed separately under the revenue and capital sections to enable the Parliament to regularize it or take other suitable action. The regularization of excess expenditure for the year is made through 'Additional Grants' submitted to Parliament under Article 115 of the Constitution after receiving the recommendations of the Public Accounts Committee.

Note 1: The Public Accounts Committee of the third Lok Sabha (in the year 1965-66) made an important recommendation in this regard vide paragraph 4.26 of their 45th Report. It has held that excess expenditure over the grant in a year caused exclusively due to an omission to account for such expenditure in an earlier year, does not require regularization by Parliament under Article 115 of the Constitution of India, if the grant/appropriation had actually remained unutilized in that year.

Note 2: Cases of 'New Service' and 'New Instrument of Service' can be regularized only in the ensuing year through the original Demands for Grants presented in the last budget. It cannot be regularized after that year through Supplementary Demands for Grants. For determination of cases of New Service/New Instrument of Service -vide Ministry of Finance, Department of Expenditure O.M. No. F (23)-B (AC)/2005 dated 25.5.2006 given in Annexure "A" to Chapter 4 of this Manual may be referred. For regularization of cases relating to New Service/New Instrument of Service, they shall be submitted in the same manner as explanatory notes for excess.

11.1.3 The Appropriation Act 'Schedule' containing the gross Charged and Voted sums for Revenue and Capital expenditure is based on Part I (Main) of the Demands for Grants presented to Parliament, under Article 113(3) of the Constitution. The Part I itself is built up from the details contained in Part II of the Demands for Grants. The implication being that subsequently, the grant wise and major head wise details of the same Demands for Grants and Detailed Demands for Grants are presented to Parliament for discussion on the Budget. The Union Government Appropriation Accounts (Civil) are a supplement to the Union Government Finance Accounts. Since the Finance Accounts are prepared on net basis reflecting the gross expenditure minus recoveries, the relationship between the two is arranged by below the line recoveries indicated in the form of Note at the time of reconciliation. This Note is shown below Expenditure Budget Volume II, indicating net expenditure and minor head wise details of Major Heads/grants and/or appropriations in Part II of Demands for Grants.

11.2 SIGNING OF THE HEADWISE APPROPRIATION ACCOUNTS BY THE CHIEF ACCOUNTING AUTHORITY

11.2.1 The Secretary of each Ministry/Department acts as the Chief Accounting Authority under the departmentalized system of accounting and is finally responsible to approve and sign the Head wise Appropriation Accounts of the grants/appropriations, administered by his Ministry/Department. The Financial Adviser/Pr. Chief Controller/Chief Controller/Controller assists him in the preparation of these accounts. However, for ministries with independent Secretary for different Departments, each Secretary will function as Chief Accounting Authority for the respective Department. For example, in the Ministry of Industry for (i) Department of Industrial Development and (ii) Department of Industrial Policy and Promotion and in the Ministry of Law and Justice, Secretary (i) Department of Legal Affairs and (ii) Legislative Department, the respective Secretaries will function as the Chief Accounting Authorities.

11.2.2 The following Grants or Appropriations are exceptions in this regard:

Grants or Appropriations relating to	are prepared by	and signed by
(i) Chandigarh	Accountant General (A&E), Punjab, Chandigarh.	Accountant General (A&E), Punjab, Chandigarh.
(ii) Dadra and Nagar Haveli	Accountant General (A&E), Gujarat, Ahmedabad.	Accountant General (A&E), Gujarat, Ahmedabad.
(iii) Audit	Director General of Audit, Central Revenues, New Delhi.	Dy. Comptroller & Auditor General of India.
(iv) Staff, Household and Allowances of President	PAO, President's Secretariat.	Secretary to the President.
(v) Lok Sabha	PAO, Lok Sabha Secretariat.	Secretary General, Lok Sabha.
(vi) Rajya Sabha	PAO, Rajya Sabha Secretariat.	Secretary General, Rajya Sabha.
(vii) Secretariat of the Vice-President	Pr.AO, M/o Personnel, Public Grievances & Pensions.	Secretary to the Vice-President.
(viii) Union Public Service Commission	Pr.AO, M/o Personnel, Public Grievances & Pensions.	Chairman, UPSC.
(ix) Supreme Court of India	Pr.AO, M/o Law & Justice	Registrar General, Supreme Court of India
(x) Election Commission of India	PAO, Election Commission	Dy.Election Commissioner
(xi) Andaman & Nicobar Islands	Director of Budget & Accounts, Andaman & Nicobar Administration.	Chief Secretary, Andaman & Nicobar Administration
(xii) Daman & Diu	Director of Accounts, Daman & Diu Administration.	Administrator, Daman & Diu Administration.
(xiii) Lakshadweep	Secretary (Pay & Accounts) UT of Lakshadweep.	Administrator, Lakshadweep Administration.

11.3 FORM FOR THE PREPARATION OF HEADWISE APPROPRIATION ACCOUNTS ALONG WITH OTHER ANCILLARY STATEMENTS AND ACCREDITED AUDIT OFFICERS

11.3.1 Each Principal Accounts Office shall prepare Head wise Appropriation Accounts for each grant/appropriation of the Ministry/Department in the prescribed form, strictly in accordance with the given nomenclature/lettering up to sub-head level. That is, it should be prepared in 11 digit codes-comprising of 4 digits for Major Head, 2 digits for Sub-Major Head, 3 digits for Minor Head and 2 digits for sub-head. If there is no Sub-Major Head, "00" is taken as the Sub-Major Head digits for uniformity of coding provisions. A sample has been given for guidance at Annexure-I.

It is based on the budget estimates as per Detailed Demands for Grants and the Supplementary estimates, if any, and prepared in thousands of rupees. The 'Statement of Recoveries' separately supports the account indicating the recoveries adjusted in accounts in reduction of expenditure, as shown in Annexure-II. The Principal Accounts Offices will be required to ensure the following:

1. Major Head totals in the Head wise Appropriation Accounts and the provisions of recoveries shown as reduction of expenditure are strictly in conformity with the Major Head totals shown in the Gross Budget Estimates and the recoveries in the Main Demands for Grants presented to Parliament by Ministry of Finance, respectively. If any discrepancy is observed in the two sets of documents viz. Main Demands for Grants and Detailed Demands for Grants, it should invariably be brought to the notice of Administrative Ministry/Department for issue of necessary corrigendum by Budget Division, Ministry of Finance. Corrections which lead to opening of heads of accounts will require prior approval of Budget Division. Other routine corrections may be made by the administrative Ministries/Departments with the approval of the Financial Adviser of the Ministry.

2. Supplementary Demands for Grants makes provision only up to Major Head level. The distribution up to sub-head level should therefore, be furnished as received from Administrative Ministries/Departments. This is to verify the authenticity of supplementary provisions depicted in the Grant Statement/Head wise Appropriation Accounts.

11.3.2 The Appropriation Accounts are prepared in two stages for expediting audit scrutiny:

Stage - I : Grant Statement of Head wise Appropriation Accounts indicating:

In Col.1

- a. Various sub-heads as per Detailed Demands for Grants; and
- b. The appropriation/provision in respect of each sub head, with Original denoted by letter 'O', Supplementary denoted by letter 'S' and the Surrender or Re-appropriations denoted by letter 'R' for charged/voted appropriations and grants. The Plan and Non-Plan appropriations/grants are shown together.

In Col.2

- a. The figures of total grant or appropriation indicating the net effect of Original, Supplementary & Re-appropriations. As surrendered amounts are accounted under 'R', the surrendered amounts as accepted by Min. of Finance are shown by opening the head "Surrenders/Withdrawals within Grant/Appropriation". This is to ensure that the actual grants including the Original & Supplementary as voted by the Parliament are shown under concerned segment or section.
- b. Explanations for the variation denoted by 'R' should also be included in Column1, as per norms given in Para 11.5.1 e.g. saving/excess was mainly due to....."

- c. In columns 1 & 2 of the Statement of Recoveries, the original budget estimates and the supplementary estimates, if any, will also be given.

Note: The actual recovery should be shown against the correct head from which the amount has actually been reduced while computing the 'Statements for Central Transactions' (S.C.T.) figures. The nomenclature in Annexure II should be in conformity with those shown in the S.C.T. It may be noted that even if a head does not appear in the Detailed Demands for Grants, it can still be adopted in Annexure II to depict the actual recovery without obtaining formal approval of the Ministry of Finance, Budget Division.

Stage-II - Head wise Appropriation Accounts indicating:

In Col.3

The figures of actual expenditure.

In Col.4

The variations of (+) Excess or (-) Savings between the figures of Columns 2 and 3. The reasons for variation in Col.4 will also be given in Column 4, for example, saving/excess was due to". In the Statement of Recoveries etc, the actual expenditure will be shown along side the total estimates, as well as indicating the variation (+) More or (-) Less.

11.3.3 After the beginning of the new financial year, each Principal Accounts Office will complete Stage I of the Head wise Appropriation Accounts. This shall be done with the help of that year's Main and Detailed Demands for Grants, Supplementary Demands for Grants, Re-appropriation Orders issued by the Ministry/Department controlling the grant/appropriation, and the Surrender Orders if any issued by them, as accepted by Ministry of Finance. The Budget Wing of the concerned Ministry/Department shall verify the (Stage-I) Grant Statement before it is issued under the signatures of Pr.CCA/CCA/CA etc. The Principal Accounts Office will furnish one copy of this Grant Statement to the Principal Audit Officer i.e. Office of the Director General of Audit, Central Revenues(DGACR), New Delhi, three copies to the accredited Audit Officer and two copies to CGA, as per the annual time table issued each year by the Controller General of Accounts.

In case of the following grants/appropriations, the accredited officers are as indicated below-

Grants/appropriations relating to	The accredited Audit Officer
(i) Ministry of Defence	Director General of Audit, Defence Services, New Delhi.
(ii) Ministries of Agriculture, Chemicals & Fertilizers, Civil Aviation Commerce Coal Food Food Processing Ind &	Pr.Director of Audit, Economic and Service Ministries, New Delhi.
(iii) Departments of Atomic Energy, Electronics, Space, Ocean Development and Ministries of Environment &	Pr.Director of Audit, Scientific Departments, New Delhi.
(iv) U.T. of Lakshadweep.	A.G.(Audit), Kerala.
(v) Andaman & Nicobar Islands	Pr.Director of Audit, Central, Calcutta.

(v) Andaman & Nicobar Islands	Pr. Director of Audit, Central, Calcutta.
(vi) Daman and Diu	Pr. Director of Audit, Central, Mumbai.
(vii) Other than above all cases	Director General of Audit, Central Revenues, New Delhi (DGACR).

This Grant Statement should be accompanied by the following documents:

(i) Statement indicating the Number, Date and Amount of various Re-appropriation/Surrender Orders taken into account while preparing the Grant Statement, duly certifying that-

(a) the statement is complete and contains all the Re-appropriation/Surrender Orders issued in respect of the particular grant/appropriation during the financial year, and that (b) all Surrender Orders have been accepted by the Ministry of Finance vide its Audit Order No(s)..... dated

(ii) Attested copies of all Re-appropriation and Surrender Orders issued during the financial year and taken into account for preparing the Grant Statement.

(iii) Statement of funds re-appropriated to and from different sub-heads through the Form in Appendix 'A'.

(iv) Statement of Recoveries adjusted in reduction of expenditure.

(v) Statement showing the distribution of Supplementary Demands for Grants up to sub-head level-both for Gross and Deduct recoveries, as furnished by the Administrative Ministries/Departments.

(vi) Certificate to the effect that there is no/are case(s) that attract the provisions of 'New Service or New Instrument of Service' in terms of Ministry of Finance, Department of Expenditure O.M. No. F (23)-B (AC)/2005 dated 25.5.2006, Appendix 'A' to Chapter 4 and Para 4.3.2.

(vii) Certificate to the effect that "Increase of budget provision by Rs. five crore and above under a sub-head has been made 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 re-appropriations have been made subsequently to cover the actual expenditure".

Note: A few Demands would encompass provision for more than one Department under a Ministry. In such cases the provision would be made department wise within the Revenue and Capital Section, and thereafter the grand total would be struck under each section. A separate sheet showing major head wise-combined provision of all the departments will be attached after both Revenue and Capital sections.

11.3.4 After complying with all the observations made on the Grant Statement (Stage I) by the accredited Audit Officer, Pr. Audit Officer, the Controller General of Accounts and the Pr. Accounts Office will initiate action for Stage II of the Head wise Appropriation Accounts. The Stage II Appropriation Accounts shall also be rendered to Audit/CGA, as per the timetable issued by the Controller General of Accounts every year.

Each account will be accompanied by the following certificates and statements also:

(a) "Certified to the best of my knowledge and belief that all expenditure included in the Head wise

Appropriation Accounts: Union Government (Civil): for the year has been sanctioned by the competent authority (except for the cases mentioned in the Appendix). This certificate shall be recorded at the end of the body of the Account itself.

(b) Statement showing Reconciliation of expenditure figures included in the Head wise Appropriation Accounts and the Statement of Central Transactions (Annexure III). It will be duly certified as under-

(i) Certified that Rs.....(ths.) shown above agree with the expenditure figures shown in the Statement of Central Transactions for the year furnished to Controller General of Accounts.

(ii) Certified that the expenditure figures included in the Head wise Appropriation Accounts stand reconciled and accepted by the concerned Heads of Departments / Controlling Authorities.

Note:- In the case of composite grants and expenditure incurred by agent Ministries/Departments on behalf of functional Ministries, sub-head wise details of expenditure will be furnished on monthly and annual basis by the various accounting agencies viz. PAOs, Accountants General etc. to the Pr. Chief/Chief/Controllers of Accounts responsible for preparing the Head wise Appropriation Accounts of these grants.

(c) Statement showing sub-head wise Reconciliation of figures in the Head wise Appropriation Accounts as well as Statement of Recoveries adjusted in accounts in reduction of expenditure. This will be done up to and Minor Head wise in the Statement of Central Transactions, as shown in Annexure IV.

(d) Statement showing the "Amounts met from Advances out of Contingency Fund of India" (Annexure VI), but remaining un-recouped at the end of the year. If there is no case of any such advance remaining un-recouped, a Nil statement shall be furnished.

(e) Account(s) of Earmarked Fund(s) containing the brief description of the Fund, its accounting operation, the year's receipts and payments along with opening and closing balances.

A certificate in the following form must also be given on a separate sheet to be enclosed with the Head wise Appropriation Accounts:

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

(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". (Deleting whichever is not applicable.)

(f) If the expenditure has exceeded the sanctioned provision or appropriation in any segment, viz. Revenue-Voted, Revenue-Charged, Capital-Voted, or 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 also shown.

(g) Certified that all the expenditure incurred during relevant to grant/appropriation No..... has been included in the Appropriation Account for the year....., and no amount/amounts pertaining to it has/have been left unadjusted under any suspense/remittance heads for want of paid vouchers etc.

(h) Reasons for variations between figures of total grant or appropriation in Column I (Original +

Supplementary) if any, and actual expenditure in Column 3 under various sub-heads will be obtained by the Pr. Accounts Office from the Budget Wing etc. of the Ministry/Department and incorporated in the Head wise Appropriation Accounts. Such reasons will be obtained in the cases qualifying for comments in view of the principles given in para 11.5.1. The copies of Appropriation Accounts will be sent for audit scrutiny to the accredited Audit Officer, Pr. Audit Officer (DGACR), and the Controller General of Accounts, duly signed by the Pr. Accounts Officer, as indicated below-

- a. Accredited Audit Officer, 2 copies;
- b. Pr. Audit Officer (DGACR), 2 copies; and
- c. Controller General of Accounts, 2 copies.

(i) Statement indicating major head wise /grant wise totals of the Consolidated Fund of India as appearing in SCT.

Note: Pr. Accounts Office would prepare Appropriation Accounts of the expenditure incurred by the Pay & Accounts Offices under its control as well as the expenditure figures reported by the Agent Departments on behalf of the Functional Department, based upon the sanctions issued by the latter. This is in terms of this Office Memorandum No.1(8)(7)/86/TA/1099 dt.30-10-1986.

11.3.5 If any important feature is seen in the Head wise Appropriation Accounts, the Principal Accounts Officer shall bring them to the notice of the Chief Accounting Authority, through the Financial Adviser.

11.4 STAGE-III HEADWISE APPROPRIATION ACCOUNTS: DULY AUDITED, AND APPROVED BY THE CHIEF ACCOUNTING AUTHORITY ON FILE.

11.4.1 After the Appropriation Account of each grant/appropriation pertaining to the Ministry/Department is audited and "No Comments" certificate is issued by the Audit Officer, the finalized Account would be put up on file to the Secretary, for his approval. This shall be put up through the Financial Adviser of the Ministry, bringing to notice any important variations, points or features arising out of the audit scrutiny.

Note: The Audited Head wise Appropriation Accounts has to be submitted within one week of receiving 'No Comments' certificates from Audit. If the 'No Comments' Certificate received is subject to some Audit Observations, the audit observations must be complied with and the accounts finalized at the earliest, without waiting for a clear 'No Comments' Certificate from Audit.

11.4.2 The copies of the finalized Account will be furnished for condensation at this stage as under :

- a. To the Accredited Audit Officer, 2 copies;
- b. To the Pr. Audit Officer (DGACR), 2 copies; and
- c. To the Controller General of Accounts, 2 copies.

11.4.3 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.

11.5 NORMS FOR RECORDING REASONS FOR VARIATIONS AND THEIR PRESENTATION

11.5.1 The sub-heads for which reasons for variations of savings and excesses are required to be included in the Head wise Appropriation Accounts, will be selected on the following laid down working principles:

(a) If the variation in a sub-head exceeds Rs.100.00 lakhs:

This includes all variations irrespective of the percentage under both savings and excesses, against the sanctioned provision of Original or Supplementary grants/appropriations or both taken together.

(b) If the variation in a sub-head does not exceed Rs.100.00 lakhs:

(i) *Where variation is an excess* - This includes all cases where the excess exceeds either 10% of the total sanctioned provision or Rs.50.00 lakhs, whichever is higher. The total sanctioned provision in this clause means Original provision if there is no supplementary provision, Supplementary provision if there is no Original provision, and the Original and Supplementary provision taken together, if both of them exist.

(ii) *Where the variation is a saving* - This includes all cases where the savings exceed 10% of the original provision or Rs.50.00 lakhs whichever is higher, if there is no supplementary provision in that sub-head. If there is a supplementary provision in a sub-head either with or without any original provision, all cases in which the savings exceed 10% of the supplementary provision or Rs.5.00 lakhs, whichever is higher, will be included.

(c) If the Grant/Appropriation as a whole has been exceeded - This includes all cases where excess has occurred in any of the four segments as a whole viz. Revenue-Voted, Capital-Voted, Revenue- Charged and Capital-Charged.

In such instances only the sub-heads that involve an excess of over Rs.1.00 lakh each, may be picked up. If none of the individual sub-heads involve an excess of over Rs.1.00 lakh, the sub-heads that mainly account for the overall excess may be included. The criteria laid down in (a) and (b)(i) will also be followed for the purpose.

Note (1): Notwithstanding the working principles mentioned in the preceding para, occasions may arise where it may be considered necessary at any stage of the processing of the Appropriation Accounts, to include any additional sub-heads for the purpose of explaining the variations. This may occur either during Audit, or after the completion of Audit of the Head wise Accounts, or even at the stage of condensation. In such cases, explanations for variations in those sub-heads shall also be included in the Head wise Appropriation Accounts, before they are got signed by the Secretary of the Ministry/Department as the Chief Accounting Authority.

Note (2): For the purpose of this para, variation implies the variations under column 1 (re-appropriation including surrender element only) and column 4 taken together.

11.5.2 The reasons for variations should be brief, lucid and analytical to be mentioned as per their importance. Vague observations like 'due to over estimates', 'based on actual expenditure', 'due to less (or more) expenditure', 'due to less (or more) demands' etc. should be avoided and Ministry/Department shall be requested to elucidate correct and specific reasons.

11.5.3 The Public Accounts Committee (10th Lok Sabha, 1990-91) in its 60th Report vide paras 1.22 and 1.24 had observed that savings of Rs.100.00 crores or above are indicative of defective budgeting as well as shortfall in performance in a Grant or Appropriation. It has therefore been decided by the Public Accounts Committee, that each year a detailed Explanatory Note in respect of savings of Rs.100 crores or above shall be furnished by the respective Ministry/Department, to the Committee.

Note: Explanatory Note for savings of Rs.100.00 crores or more for all excess expenditure may be submitted to audit for vetting, with a copy to the Controller General of Accounts by the concerned Ministries/Departments. It should be submitted along with the Head wise Appropriation Accounts (of this Stage), to enable the Controller General of Accounts to send it along with the condensed accounts. This will facilitate both checking of facts and figures of the Notes as well as prevent delays in submission of the detailed explanatory notes to PAC.

11.6 CORRIGENDUM TO THE HEADWISE APPROPRIATION ACCOUNTS

11.6.1 Corrections necessitated in the Head wise Appropriation Accounts after submission to Audit/CGA whether due to reconciliation of expenditure with departmental authorities or otherwise and carried out in the Statement of Central Transactions through Journal Entries, may be communicated to Audit/CGA in the Format given in Annexure V.

11.7 CONDENSATION OF HEADWISE APPROPRIATION ACCOUNTS IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE

11.7.1 (i).The audited Head wise Appropriation Accounts of various grants/appropriations will be condensed by the organization of the Controller General of Accounts in the form in which these are required to be printed and presented to Parliament. This is done in accordance with the recommendations of the Public Accounts Committee on the subject and the changes advised from time to time by the C&AG of India.

(ii). The norms and guidelines for preparation of Condensed Appropriation Accounts as approved by the Public Accounts Committee to be laid in Parliament are given in Appendix 'B'.

(iii). Two copies of the condensed accounts shall be signed by Controller General of Accounts and the balance three copies will be authenticated by the Jt. CGA/Dy.CGA/Asstt. CGA, and furnished to Principal Audit Officer (DGACR, New Delhi), for obtaining final Audit clearance from the Comptroller & Auditor General of India, before it is sent for printing.

(iv). In case the Controller General of Accounts is not in office on account of tour or leave, two copies of Condensed Accounts will be signed by the Addl. Controller General of Accounts. Ex-post-facto approval of the CGA will however be obtained in all such cases.

(v). Ten (diglot) signatory copies bound in Rexine with the Title embossed in Gold will be signed in manuscript by the Controller General of Accounts, countersigned on behalf of the Government by the Secretary to the Govt. of India, Min. of Finance, Department of Expenditure.

(vi). Seven of the signatory (diglot) copies, along with a certificate by the Assistant Director (Official Language) to the effect that Hindi version is the true translation of the English version appended to it, will be furnished to DGACR, New Delhi. DGACR will obtain the signatures of the Comptroller & Auditor General of India on the Audit Certificate, before the C&AG submits it to the President through the Finance Secretary to the Govt. of India.

(vii). The allotted Government of India Press is simultaneously asked to go ahead with the printing of the balance ordinary copies. A certificate will also be recorded in the forwarding letter addressed to DGACR, to the effect that the reconciliation of Grant wise/Major Head wise figures for the purpose of Union Govt. Appropriation Accounts (Civil) has been completed with the Major and Minor Head wise figures of the Union Govt. Finance Accounts.

(viii). As soon as the C&AG of India furnishes three signatory (diglot) copies of the Union Govt. Appropriation Accounts(Civil) to the President, 10 (diglot) copies will be supplied by the organization of Controller General of Accounts to the Budget Division of Ministry of Finance. This is done for advance action towards presentation of the Accounts under Article 151 of the Constitution to Parliament, on receipt of approval from the President.

(ix). When intimation is received regarding the date of presentation of the Accounts on the Table of both the Houses of Parliament, 550 diglot copies will be supplied to Lok Sabha Secretariat and 250

such copies to the Rajya Sabha Secretariat, on the specified date.

(x). When intimation is received by the Controller General of Accounts that the Accounts have been laid on the Tables of Parliament, diglot copies of the Union Govt. Appropriation Accounts(Civil) as per numbers indicated will be supplied to the following authorities.

Name of Authority/Organization	Number of Copies
(i) Press Information Bureau	50
(ii) Public Accounts Committee	40
(iii) C&AG of India	60
(iv) Director General of Audit, Central Revenues	88
(v) Pr. Director of Audit, Economic & Service Ministries	10
(vi) Pr. Director of Audit, Scientific Departments	5
(vii) Director General of Audit, Defence Services	5

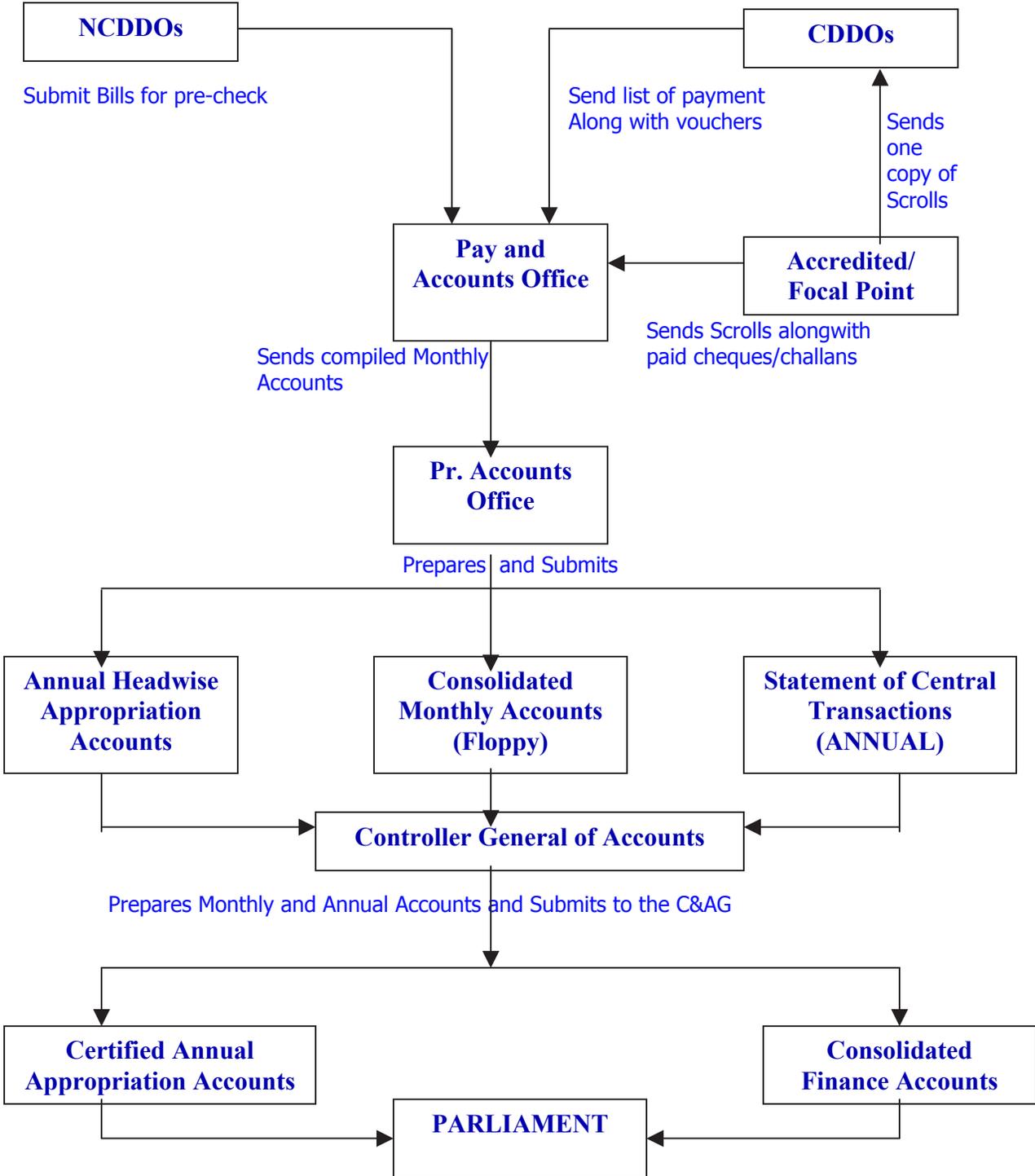
(xi). The organization of Controller General of Accounts will simultaneously send intimation to the Controller of Publications, Civil Lines, Delhi, to release the remaining copies of the Union Govt. Appropriation Accounts (Civil) to concerned Ministries/Departments/Offices according to the free mailing list already sent to him for the purpose.

11.8 STAGE - IV - HEADWISE APPROPRIATION ACCOUNTS

11.8.1 Principal Chief Controllers/Chief Controllers/Controllers of Accounts etc will carry out the corrections in the Audited Head wise Appropriation Accounts, on receipt of intimation from CGA about any additions or alterations etc made in the Audited Head wise Appropriation Accounts. Such corrections may be based on the Audit Comments and are included in the Condensed Appropriation Accounts, before their final printing and presentation. After carrying out such corrections, three copies of the Head wise Appropriation Accounts including the Statement of Recoveries adjusted in accounts in reduction of expenditure, will be got signed by the Chief Accounting Authority. The Pr. CCA/CCA/CA who functions as the Head of the Organization will sign the enclosures. The final version of the Detailed Appropriation Accounts will be furnished as per the following.

- (a) Pr. Audit Officer 5 copies (including one copy signed by Chief Accounting Authority and (DGACR) the rest attested by the Pr. CCA/CCA/CA)
- (b) Controller General of Accounts 1 copy (signed by Chief Accounting Authority)

FLOW OF ACCOUNTS



NCDDO : - Non-Cheque Drawing and Disbursing Officer
 CDDO: - Cheque Drawing and Disbursing Officer

ANNEXURE -1
(REFER TO PARA 11.3.1)

HEADWISE APPROPRIATION ACCOUNTS FOR _____

GRANT No. XX – DEPARTMENT OF SUPPLY

Head 1.	Total Grant Or Appropriation 2	Actual expenditure 3.	Excess + Saving – 4.
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(In thousands of rupees)

Revenue Section:

Major Head '2052'

Secretariat General Services:

00.090 – Secretariat

16 – Department of Supply

O.	7,00,00			
S.	74,00	7,72,00	7,69,19	- 2,81
R.	- 2,00			

Major Head '2057'

Supplies and Disposals:

00.101 – Purchase

O.	8,13,69			
S.	79,00			

<u>Charged</u>	<u>70,00</u>	<u>14,19</u>	<u>- 55,81</u>
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Col.4 – Saving was due to
(being more than 10% of sanctioned provision and Rs.50,00 lalkhs)

Voted

O.	12,41,58			
S.	1,51,00			
R.	- 8,52	13,84,06	13,76,23	- 7.83

Col. 1 & 4 – Saving was mainly due to
(being underutilisation of Supplementary Grant by more than 10% of Supplementary Grant and Rs.5.00 lakhs Col.1 & Col. 4 taken together)

00.102 – Inspection				
R.	- 3,44	8,89,25	8,77,02	- 12,23

Col.1 & 4 – Saving was due to
 (being underutilization of Supplementary Grant by more than 10% of Supplementary Grant and Rs.5,00 lalkhs Col.1 & Col.c4 taken together)

00.103 - Disposals

O	4,73			
R.	- 1,04	3,69	3,28	- 41

Total Major Head '2057'

Charged 70,00 14,19 - 55,81

Voted

O.	20,60,00			
S.	2,30,00			
R.	-13,00	22,77,00	22,56,53	- 20,47

Major Head '3425'

Other Scientific Research:

60 – Others

101 – National Test House

O.	6,29,00			
S.	81,00			
R.	-93,00	6,17,00	5,75,16	- 41,84

Col. 1 & 4 – Saving was due to
 (being more than 10% of sanctioned provision as well as Rs.100.00 lakhs)

Surrenders or withdrawals
 within appropriation

R -- -- -- --

Surrenders withdrawals within grant

R. 1,08,00 1,08,00 -- - 1,08,00

Total Revenue Section

Charged 70,00 14,19 - 55,81

Voted				
O.	33,89,00			
S.	3,85,00	37,74,00	36,00,88	- 1,73,12

Certified to the best of my knowledge and belief that all expenditure included in the Headwise Appropriation Accounts, Union Government (Civil) for the year has been sanctioned by the Competent Authority. (except for cases mentioned in Appendix)

ANNEXURE -II
(REFER TO PARA 11.3.1)

Grant No.6 – DEPARTMENT OF FERTILIZERS FOR 20_____

Details of recoveries adjusted in accounts in reduction of expenditure

Sub head	Total Estimates	Actuals	Actuals compared with total estimates More (+) Less (-)	
(In thousands of rupees)				

Revenue Section:

Major Head “2401”
Import of Fertilizers

O.	7,00,00,00			
S.	3,50,00,00	10,50,00,00	10,51,01,45	(+) 1,01,45

Major Head “2852”
Implementation of
Voluntary Retirement
Scheme in Public
Sector Undertakings

Grants to FCT for Implementation of Voluntary Retirement Scheme	25,00,00	--	(-) 25,00,00
--	----------	----	--------------

Total Revenue Section

O.	7,25,00,00			
S.	<u>3,50,00,00</u>	10,75,00,00	10,51,01,45	(+) 24,98,55

*Chief
Controller of Accounts

* Dy.

*Secretary
Ministry/Deptt. of

* Strike whichever not applicable

@ Total estimates means the original estimates (if there is no supplementary estimates) supplementary estimates, (if there is no original estimates) and Original and Supplementary estimates taken together if both exists.

**ANNEXURE -III
(REFER TO PARA 11.3.4)**

Statement showing Reconciliation of Appropriation Accounts figures with the Statement of Central Transaction – (Finance Accounts) figures for the year

	Total Revenue Charged	Total Capital Voted
1. Amount of actual expenditure shown in the Head wise Appropriation Accounts of Grant or Appropriation (vide Annexure I)		
2. Deduct – Amount of recoveries adjusted in accounts in reduction of expenditure (vide Annexure II)		
3. Deduct Amount adjusted in the Statements of Central Transactions of other Accounting Circles but Included in the Headwise Appropriation Accounts (as per details appended indicating name of the accounting organizations, the amount, sub-heads affected etc., and reasons for inclusion)		
4. Add-Amounts adjusted in the Statements of Central Transactions as agent Ministry/Deptt. For inclusion In the Headwise Appropriation Accounts of functional Ministries/Deptt. (as per detailed appended indicating the number and name of Grant of functional Ministries/ Deptt. in which the amounts will be included, sub-heads affected and authorization issued by the latter.)		
5. Net expenditure (1-(2+3)+4) (SCT figures) Certificates		

1. Certified that Rs.....ths, shown in Sl. No.5 above agrees with the expenditure figures shown in the Statement of Central Transactions of this Grant for the year furnished to Controller General of Accounts separately.

2. Certified that the figures of expenditure included in the Appropriation Accounts stand reconciled and accepted by the Head of Department/Ministry.

*Pr. Chief/Chief/Controller/Dy. Controller of Accounts

- Strike off whichever is not applicable

This takes effect from the year 1995-96

ANNEXURE -IV

Grant No.48 – Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy for 2005-06

STATEMENT OF RECONCILIATION

Statement showing reconciliation of figures Sub-head who included in the Headwise Appropriation Accounts and upto Minor headwise in the Statement of of Central Transaction

Heads	Figures as per		Remarks will appear in		
(1)	Headwise App; A/cs	S.C.T.	Difference	Headwise App. A/cs	SCT of
(1)	(2)	(3)	(4)	(5)	(6)
Revenue Section					
Major Head “2251”					
2251 – Secretariat Social Services					
22510009015 – Secretariat					
22510009015 – Department of Indian Systems of Medicine and Homeopathy 4,68,94					
Total Secretariat	4,68,94	4,68,41	53		53 M/o I&B
Add. 2251 (Gr. No.47 – Deptt. of Health	16,50,00				
Add 2251 (Gr. No.49 – Deptt. of F.W.	4,09,75				
<hr/>					
Total Major Head “2251”		25,28,17			
<hr/>					
Major Head “2210”					
2210 – Medical and Public Health					
221002 – Urban Health Services					
- Other Systems of Medicine					
221002001 – Direction and Administration					
22100200103 – Expenditure on International Exchange Programme/ Seminar workshop on ISM & H					
		1,03,61			
22100200105 – Expenditure on Information, Education and Communication (IEC)					
		3,31,48			
<hr/>					
(1)	(2)	(3)	(4)	(5)	(6)
<hr/>					

22100200106 – TKDL & ISM&H

intellectual property rights	1,50,00
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22100200107 – CGHS Expansion in Dispensaries	23,61
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22100200110 – Acquisition and Publication of Text books & Manuscript	24,71
--	-------

Total: Direction and Administration	8,33,41
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221002101 – Ayurveda

2210020102 – Grants to Central Council of Indian Medicine, New Delhi	87,08
--	-------

2210020103 Grants for Central Council's Combined Building Complex	1,74,00
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2210020107 – Strengthening of Pharmacopoeial Committee on ISM	1,49,34
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2210020108 – National Ayurvedic
Hospital in Delhi

2210020109 – CGHS Ayurveda
Hospital

ANNEXURE -V

(Refer to Para 11.6)

STATEMENT SHOWING PARTICULARS OF CORRECTIONS TO THE HEADWISE APPROPRIATION ACCOUNTS

Grant No. and name	Sub-heads of the Appropriation Account	Amount shown to be shown in col.3	Amount of corrections in col.3 More + Less -	Amount shown/to be shown in col.4	Amount of corrections in col.4 More + Less -	Revised explanation	Authority on the basis of which correction proposed
1	2	3	4	5	6	7	8
For Read							

Signature.....
 Pr. Chief Controller/ Chief Controller/
 Controller of Accounts/Financial
 Controller
 Ministry.....
 Department.....

Note:- The Corrigendum will be signed by the officer who has signed the Headwise Appropriation Accounts to corrected.

Note:- (i) The figures to be shown against For against affected head/sub-head would be the same as shown against the head-sub-head in the Appropriation Accounts signed by the Secretary.

(ii) The figures to be shown against Read against head/sub-head would be revised figures after incorporation of the proposed correction.

(iii) The amounts shown in cols.4 and 6 are to be the same.

(iv) Any change/addition or alteration in the notes and comments/explanations should be indicated in col.7 against the relevant sub-head of the Appropriation Accounts.

(v) if the correction affects the Total (Revenue or Capital or both) of the Appropriation Accounts of a particular grant, the same should be shown in the end as follows:-

For

Total Revenue	Charged Voted
---------------	------------------

Total Capital	Charged Voted
---------------	------------------

Read

Total Revenue	Charged Voted
---------------	------------------

Total Capital	Charged
---------------	---------

ANNEXURE -VI

(refer to Para 11.3.4)

Contingency Fund Statement

1. The Statement to be appended to the Headwise Appropriation Accounts should be prepared in the proforma indicated below:-

Sl. No.	Head of Account	Amount	Month of sanction/ withdrawal	Amount recouped	Month in which recouped	Balance if, any
						(In thousands of rupees)
1.	'2052' – Secretariat	50.00	October, 97	50.00	March,98	Nil

2. In case where there has been no withdrawal/recoupment from the Contingency Fund during the year, a NIL statement should be given.

Appendix A
(Refer to Para 11.3.3)

Statement of Funds Reappropriated to and from the different sub heads

No. and/or name of the Grant/Appropriation						
Sl. No.	No. and date of reappropriation order	Sub Head	Amount reappropriated from (-R) to (+R)			Remarks
2.	3.	4	5.	6	1.	
				Rs.	Rs.	

Total

- (i) Difference of amounts shown in column 4 and 5
(ii) Amount surrendered, if any as accepted by Finance Ministry vide letter
No. dated _____

Foot Notes:

1. The Statement should be prepared separately for
 - (a) Revenue – Charged
 - (b) Revenue – Voted
 - (c) Capital – Charged
 - (d) Capital – Voted

Sections/portions of the Accounts

2. The amount of difference between the amounts shown in Column 4 and 5 should tally with the amount surrendered.
3. The number of reappropriation orders mentioned in column 2 should be verified with the list of such orders obtained from the Budget Section of the Ministry/Department so as to ensure that all these orders issued during the year have actually been taken into account for preparing the Statement/Account.

Appendix 'B'
(Refer to Para 11.7)

Broadly the form and manner of the Condensed Appropriation Accounts is as follows:

1. Nomenclature and number of Grant/Appropriation is given strictly as per the Main Demands for Grants presented to Parliament by the Ministry of Finance.
2. Summary i.e. voted grant (O+S), expenditure, saving/excess (-+) of cash portion i.e. Revenue (voted & charged) Capital (voted & charged) is shown at the start simultaneously showing the surrender in each case. Next the notes and comments and therein first Revenue Section is dealt with by highlighting the following:
 - (i) The overall picture of the Grant/Appropriation and also its percentage with reference to the supplementary grant/appropriation and the total sanctioned provisions including supplementary, if any, under each section separately and cases where overall saving in a grant/appropriation exceeded the supplementary grant/appropriation.
 - (ii) Cases where the amount surrendered exceeded the overall savings in the Grant/Appropriation.
3. Thereafter the position with reference to the saving/excess is explained major Headwise. The guiding principle of explanation is that if in any head below Major Heads in the Heads in the Headwise (detailed) Appropriation Accounts there are heads under which more than 10 percent of supplementary grant or Rs.5.00 lakhs, whichever is higher, remained unutilized or there is a saving/excess of more than Rs.100.00 lakhs only then that Major Head is to be depicted in the Condensed Appropriation Account even though the total saving/excess taken together of all the heads thereunder is less the required limit of Rs.100.00 lakhs. Similarly where there is no such head in the Headwise (detailed) Appropriation Accounts where excess/savings is not exceeding Rs.100.00 lakhs then that Major Head will not be depicted even though the excess/saving in the Major Head is more than Rs.100.00 lakhs. The sequence will be as under:
 - (i) Specific heads of accounts under which the entire provision remained unutilized.
 - (ii) Specific heads of accounts under which the entire supplementary grant remained unutilized.
 - (iii) Specific heads of accounts under which more than 10 percent of supplementary grant or Rs.5.00 lakhs, whichever is higher, remained unutilized.
 - (iv) Specific heads of accounts under which the “variation” (savings or excesses) exceeded Rs.100.00 lakhs irrespective of the percentage which the variation bears to the sanctioned provision.
 - (v) Specific heads of accounts in which savings/excesses exceeded Rs.50.00 lakhs or 10 percent of the sanctioned provision, whichever is higher, but did not exceed Rs.100.00 lakhs are clubbed in a single para indicating the number of such heads, the aggregate variation and minimum and maximum percentage of the variations.

4. In cases where is expenditure under individual “Segments” of the grant i.e. Revenue (Charged) Revenue (Voted) Capital (Charged) and Capital (Voted) exceeded the sanctioned provisions/appropriation then the excess in the condensed Appropriation Accounts will be explained first followed by savings. If the excess occurred is less than Rs.100.00 lakhs then all heads of accounts, which mainly contributed to the overall excess under the individual “segment” are to be explained.
