

Government of India

Ministry of Finance, Department of Expenditure

Controller General of Accounts

Mahalekha Niyantarak Bhawan, Block-E

General Pool Office (GPO) Complex, INA, New Delhi

Telefax : 011-24665576

Dated: 09.03.2021

**OFFICE MEMORANDUM****Subject: Time Schedule for preparation of Union Government Finance Accounts 2020-21.**

The Union Government Finance Accounts are required to be prepared for their presentation to both the Houses of Parliament. For this purpose timelines for submission of SCT, JE etc. for preparation of Finance Accounts of the Union Government has been drawn up as below in Para '2'.

2. Time Schedule for submission of SCT, JE etc. for preparation of Union Government Finance Accounts for 2020-21 is as under :

S.No.	Description of task	Due Date
(i)	Submission of <b>figures relating to Interest Receipts</b> / Grants-in-aid/Loans and Advances appearing respectively under the Major Heads '0049- Interest Receipts (01 & 02) and 3601/7601 in Central Books <b>to be furnished to the State Accountants General</b> for the purpose of reconciliation with corresponding figures under Major Heads 2049/1601/6004 appearing in the books of various Accountants General.	07 <sup>th</sup> May, 2021
(ii)	The Annual Progress report of <b>balances adopted/dropped on proforma basis</b> from 1.4.2020 to 31.3.2021.	11 <sup>th</sup> May, 2021
(iii)	Preparation and Submission of <b>Statement of Central Transactions (SCT) through e-lekha for 2020-21</b> to CGA (Finance Accounts Section). Hard copy of SCT and supporting statements duly signed may be sent to this office after submission of SCT on e-lekha. Acceptance of SCT by Finance Accounts Section may be ensured and in case the SCT has been redirected, the same may be re-submitted after doing the needful. <b>Hard copy of SCT may invariably be sent to O/o DGA (P&amp;T) simultaneously.</b>	14 <sup>th</sup> May, 2021
(iv)	Submission of proposals to CGA (Finance Accounts Section) for adjustments on Proforma basis outside the books of R.B.I. between Railways, Posts, Telecommunication, Defence, and Civil (Instructions contained in Para 8.14.1 of Civil Accounts Manual)	14 <sup>th</sup> May, 2021
(v)	Furnishing of Statement(s) of Annual expenditure in respect of 'Composite' grants to the concerned Principal Accounts Offices accompanied by Certificates to the following effects:- (i) The expenditure (Group-Sub-head wise) tallies with (Major/Minor head wise) SCT figures and has been reconciled and accepted by the Head of Department/Ministry. (ii) All expenditure had been sanctioned by the competent authority (except...)	18 <sup>th</sup> May, 2021

(vi)	<b>Last date for submission of Journal Entries through e-lekha.</b> (The module for submission of Journal Entry will be available only after acceptance of SCT by Finance Accounts Section. Duly signed Hard copy of Journal Entry uploaded on e-lekha by CCA/CA/Head of Organization may be sent to Finance Accounts Section to get the approval of CGA. <b>A copy of the duly signed Journal Entry may invariably be sent to O/o DGA (P&amp;T) simultaneously.</b> Journal Entry on e-Lekha will be approved by Finance Accounts Section only after hard copy is received and Journal Entry accepted by CGA.	<b>17<sup>th</sup> June, 2021</b>
(vii)	<b>Submission of Report on 'Review of balances of DDSR Heads of Accounts'.</b>	<b>10<sup>th</sup> August, 2021</b>

3. **A Checklist for submission of SCT is enclosed. This may be attached to the letter forwarding the SCT duly signed by Pr. A.O. and countersigned by the Head of the Accounting Organisation (CCA/CA, etc.)**
4. Each Head of Accounting Organization may prepare their own internal timelines on the basis of outer date indicated above and monitor the progress regularly.
5. This issues with the approval of the competent authority.
6. Hindi version will follow.
7. Receipt of this OM may please be acknowledged.

  
(Dr. Richa Pandey)

**Asstt. Controller General of Accounts**

To

1. All Secretaries of Ministries/Departments
2. The Controller General of Defence Accounts, (Defence Civil), Ulan Batar Road, Palam, Delhi Cantt - 110010.
3. The Controller General of Defence Accounts, Defence Services, Ulan Batar Road, Palam, Delhi Cantt - 110010.
4. Financial Commissioner, Railway Board, Ministry of Railways, Rail Bhavan, New Delhi.
5. All Pr.CCAs/ CCAs/ CAs (holding independent charge).
6. The Accountant General (Audit) Delhi, I.P. Estate, New Delhi.
7. Chief Controller of Accounts, Department of Space, Antariksh Bhavan, New B.E.L. Road, BANGALORE- 560094.

8. Director of Accounts, Daman & Diu, DAMAN.
9. Director of Accounts & Budget, O/o The Chief Pay & Accounts Officer, Andaman and Nicobar Islands Administration, PORT BLAIR.
10. The Accountant General (A&E), U.T. Chandigarh, Sector-17, Chandigarh- 160017.
11. Director of Accounts, UT Dadra & Nagar Haveli(Admn.),Silvassa.
12. Director of Accounts and Treasuries, Directorate of Accounts and Treasuries, Puducherry.
13. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti-682555.
14. Principal Director of Audit (Central), 18, Rabindra Sarani, Poddar Court, Kolkata- 700001.
15. The Pr. Accounts Officer-cum-Pay & Accounts Officer, President Secretariat, Rashtrapati Bhavan, New Delhi.
16. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
17. The Pay & Accounts Officer, Lok Sabha Secretariat, Room No. 302, Parliament House Annexe, New Delhi.
18. The Pay & Accounts Officer, Rajya Sabha Secretariat, Room No. 201, Parliament House Annexe, New Delhi.
19. Principal Accounts Officer, National Capital Territory of Delhi, 'A' Block, Vikas Bhavan, New Delhi.
20. The Director (PA-II), Department of Posts, Dak Bhavan, Sardar Patel Chowk, Parliament Street, New Delhi.
21. The Manager, R.B.I., Central Accounts Section, Nagpur.
22. The Director General,  
Department of Telecommunications,  
Sanchar Bhavan, New Delhi.

**D.G. (Telecom) is requested to  
furnish the following information  
along with the SCT:-**

- 1. Receipts from BSNL towards  
Licence Fee MH 1275**
- 2. Entry Fee payable by VSNL MH 1275**
- 3. Pension contribution recoverable  
from BSNL MH 0071**

23. Chief Controller of Accounts,  
Department of Atomic Energy,  
C.S.M. Marg, MUMBAI-400039. **Details of revenue receipts under M.H.  
0801 and 0852 under the following sources  
May be furnished:-**  
**1.) Fuel Fabrication Facilities**  
**2.) Rajasthan Atomic Power Station**  
**3.) Fuel Inventory**  
**4.) Heavy Water Pool Management.**
24. Chief Controller of Accounts,  
Ministry of Finance,  
Department of Economic Affairs,  
Room No. 240-B, North Block, New Delhi. **Details of Receipts incidental to market  
borrowings may be furnished.**
25. The Director General of Audit (Post & Telecommunications), Shamnath Marg, Near Old Secretariat,  
Delhi.
26. Office of the Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New Delhi -  
110002. All the Accountants General may be requested to follow the above Time Schedule strictly.
27. The Principal Director of Audit-I, Central Revenues, New Delhi.
28. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.
29. The Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
30. Pr. Director of Audit, Scientific Department, AGCWM Building, New Delhi.
31. Director of Accounts, Goa, PANAJI, GOA.
32. Accounts Officer, Government Link Cell, I Floor, N.S. Building, Opp. VCA grounds, Civil Lines,  
Nagpur- 440 001.
33. Sr. A.O., **Web Cell. (ITD Section for uploading on CGAs website)**

**CHECK LIST FOR SUBMISSION OF STATEMENT OF CENTRAL TRANSACTIONS**

1. E-lekha generated reports of the SCT (one summary, three abstract and three detailed reports) are enclosed.
2. Reasons for minus transactions appearing in the SCT are furnished.
3. Grant wise break up of all expenditure transactions is furnished.
4. Major Head wise break up of Pay & Allowances for the year **2020-21** is furnished.
5. The corresponding loan Major/Sub-major/Minor Head wise details of interest receipts are furnished.
6. State/UT wise details of each transaction under Major Heads 7601 and 7602 are furnished.
7. State/UT wise details showing corresponding loan Major/Sub-major/Minor heads in respect of each transaction under Major Head 0049 are furnished.
8. Company-wise breakup of dividend received and the year to which dividend pertain are furnished.
9. All receipt and expenditure transactions (under revenue heads) were compared with Previous year and the reasons for marked variations have been furnished.
10. All the prescribed certificates have been furnished.
11. Details of Disinvestments of Govt.'s equity holdings are furnished.
12. Information on Subsidies is enclosed.

**(Sr. Accounts Officer)  
Pr. Accounts Office**

**Countersigned**

**Pr.CCAs/CCAs/CAs (holding independent charges)**