

GOVT. OF N.C.T. OF DELHI
PRINCIPAL ACCOUNTS OFFICE
A-B BLOCK, VIKAS BHAWAN, NEW DELHI

No.F.1(2)/Pr.A.O./SCT/Comp./2023-24/

Dated:

To

The Pay & Accounts Officer,
PAO No.1 to 25 (except 4 & 16)
PAO No._____
Govt. of NCT of Delhi,
Delhi/New Delhi.

Sub: Timeline for March (Prelim.) supplementary-I and II dates for the year 2023-24.

Sir,

This office is in receipt of Govt. of India, Ministry of Finance, Office of the CGA's O.M. No. P-23001/1/2021-DAMA-CGA/E-15742/612 dated 21/02/2024 intimating the Time Schedule for Annual Accounts for the year 2023-24 (copy enclosed). Further, vide para 6 of O.M. no. O/2/2024-Finance A/c-CGA/E-office C. No. 12195/773 dated 15.02.2024, of Govt. of India, Controller General of Accounts has also drawn time schedule for submission of Journal Entries through e-Lekha(copy enclosed).

Accordingly, in order to submit the March Preliminary, Supplementary Accounts, Journal Entries and Supplementary-II Account timely to the office of the CGA, following time Schedule has been drawn for closing of Annual Accounts for the year 2023-24 in respect of Govt. of NCT of Delhi:

Account	Last date of submission of Accounts by PAOs to Pr. A.O., GNCTD	Remarks
March (Prel.)	5 th April, 2024	
March (Sy-I)	29 th April, 2024	Sy-I account will contain all transactions and annual adjustments like interest payments on GPF etc. in order to eliminate the possibility of JEs later on. The Transfer Entries and residual transactions of March-2024 will also be incorporated in Sy-I accounts itself.
J.E.s	31 st May, 2024	

Since, there will be no scope for submission of Transfer Entries in physical form, unlike earlier years for incorporation in Sy-II Accounts, all PAOs are requested to prepare/submit Annual Accounts carefully and cover all T.Es., either noticed during reconciliation with DDOs or noticed through Review of Expenditure/Receipts by this Office, at their own level and incorporate the same in March, Sy-I account. The annual adjustments of interest receipts will also be required to be incorporated in March (Sy-I) account itself.

Contd.....2/-

Regarding submission of March, Sy-II Account to the CGA, it is informed that the same will be uploaded through e-Lekha only after acceptance of J.Es. by the CGA. The process of J.Es. will start after March Sy-I Account and acceptance of SCT by the Office of CGA.

A check list for compilation of March Prelim./Sy-I accounts is also enclosed in the Annexure-I, II and III for compliance.

You are, therefore, directed to adhere to the above Time Schedule so that the Accounts for the year 2023-24 may be submitted to the Office of CGA as well as Finance Department, Govt. of NCT of Delhi as per stipulated dates.

Note:- No Transfer Entry of Central Transaction will be accepted after submission of March Sy-I Account.

Yours faithfully,

(SANJEEV SHARMA)
DY. CONTROLLER OF ACCOUNTS (A/CS)

Encl: As above.

No.F.1(2)/Pr.A.O./SCT/Comp./2023-24/159

Dated: 04/03/24

Copy for information to the:

1. PPS to the Principal Secretary (Finance), Finance Department, GNCT of Delhi, 4th Level, Delhi Secretariat, New Delhi-02.
2. PS to the Secretary (Finance), Finance Department, GNCT of Delhi, 4th Level, Delhi Secretariat, New Delhi-02.
3. Joint Secretary (Budget), Finance Department, Govt. of NCT of Delhi, 4th Level, Delhi Secretariat, I.P. Estate, new Delhi-110002.
4. Sr. System Analyst, Principal Accounts Office, GNCT of Delhi.
5. A.O. (Compilation), Principal Accounts Office, Govt. of NCT of Delhi.
6. A.A.O. (Appropriation), Principal Accounts Office, Govt. of NCT of Delhi.

(SANJEEV SHARMA)
DY. CONTROLLER OF ACCOUNTS (A/CS)

ANNEXURE-I

RECEIPTS HEADS

- (i) Booking under Major Head 0021-00-103-Surcharge may be reviewed.
- (ii) For booking of NPS subscription (credit) and subsequent transfer to NSDL (minus credit), the same head of account 0071-01-500-01-00-00 is to be operated and balance under this head should be NIL.
- (iii) Transactions made under minor head '500' – 'Receipt Awaiting Transfer' (RAT) are cleared.
- (iv) All receipts reported by banks through receipt scrolls upto 31st March as well as March (Residual) are incorporated in the accounts of the same financial year itself.
- (v) Minor Head 506-Health and Education Cess is used to classify the Health and Education Cess on Income Tax. Health and Education Cess' is levied @4% of Income Tax (including surcharge) in lieu of Primary Education Cess and Secondary & Higher Education Cess from 2018-19 onwards.
- (vi) All receipts realized/became due through book adjustments or otherwise before 31st March 2023, but yet to be accounted for should be incorporated.
- (vii) Interest on Loans to Government Servant may be booked under Minor Head 0049.04.118 instead of 0049.03.118.

EXPENDITURE HEADS

- (i) Expenditure without budgetary provision should be reviewed.
- (ii) All transactions are booked as Revenue Expenditure(Charged) only under Major Head '2049-Interest payments'
- (iii) No progressive positive booking should be made under minor heads "901 to 913".
- (iv) Booking of Government Contribution for Defined Contribution Pension Scheme should be under 2071.01.117.01.00.04. Booking at the level of Minor Head should not be done.

ANNEXURE-II

PUBLIC ACCOUNTS HEADS

- (i) No credit entries are made under the accounting head 8011-00-101 – Postal insurance and Life Annuity Fund. No fresh credit entries should be made under the account head 8014-01-101 – Net PLI corpus w.e.f. 31st October, 2009.

- (ii) Booking of receipts under 8011 should be at Minor Head level instead of sub-head level and booking of expenditure under 8011 should be at sub-head level instead of minor head level. Therefore, the contribution towards CGEGIS/UTGEGIS may be booked in the respective head of the Insurance scheme only i.e. 8011.00.103.00.00.00 for CGEGIS and 8011.00.104.00.00.00 for UTGEGIS. The payments towards Saving Fund and Insurance Fund under CGEGIS/UTGEGIS may be made as under:-

CGEGIS		UTGEGIS	
Saving Fund	Insurance Fund	Saving Fund	Insurance Fund
8011.00.103.01.00.00	8011.00.103.02.00.00	8011.00.104.01.00.00	8011.00.104.02.00.00

- (iii) It may be ensured that the payments under the Insurance Fund of CGEGIS/UTGEGIS are in the multiple of Rs. 30,000/-. Necessary T.E.s may be made in the March, 2024 account itself.
- (iv) Fresh credit booking should not be carried out under Head of account 8342-00-117 – Defined Contribution Pension Scheme for Government Employees.
- (v) All the annual payments like interest on GPF, CGEGIS, Insurance amount etc. should be accounted for in March Sy. I Accounts itself.
- (vi) Under Major Head 8670-Cheques and Bills, if the clearance during the year is more than the outstanding balance at the end of previous year or the clearance is being booked against the already existing adverse balance, the same should be reviewed and misclassification should be rectified.
- (vii) Large balances under Major Head 8658-Suspense Account need to be reviewed and may be cleared.
- (viii) Receipt on account of GST deduction at source may be booked under Minor Head 8658-00-139 instead of 8658-00-101-08.
- (ix) Booking reflected under Major Head 8009-GPF for Group 'D' staff may be reviewed as all Group 'D' officials have not been switched over to Group 'C'.
- (x) A new Group Insurance Scheme namely CGEIGS has been introduced from 1980 under Major Head 8011-00-103, therefore booking under head 0235-60-105-CGEIS (old insurance scheme) may be made only in respect of employees who had joined service prior to 1980 and not opted for new Group Insurance Scheme-CGEGIS.

GENERAL CHECKS

- (i) All residual transactions reported by RBI should also be included in March (Sy. I) accounts itself.
- (ii) Any misclassification noticed during reconciliation process should be rectified before submission of Sy-I Accounts.
- (iii) No balance should remain under the Major Head 8000-Contingency Fund at the end of the financial year.
- (iv) Any misclassification accounted for in a wrong Grant No. should be rectified through normal transfer entries only. Journal Entries (JEs) are not allowed for this purpose in the software system.
- (v) All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
- (vi) Any misclassification accounted should be rectified through normal transfer entries only. Journal Entries will not be allowed for this purpose.
- (vii) No accounting heads, which are deleted through Correction Slips to LMMH find place in the accounts, since the account code directory may have these heads still active for various reasons. (Correction Slips to LMMH are available on CGA's website for ready reference.)
- (viii) Vide Govt. of India, Ministry of Finance, Deptt. of Expenditure, O/o the CGA O.M. No. TA-2-03002(1)/2/2019-TA-II (e-417)/442 dated 15.12.2022 on the subject "operationalization of revised/new object heads under Rule 8 of DFPR, 1978" the object heads having the codes 03, 17, 20, 25, 30, 42, 46, 50 and 53 have become defunct w.e.f. 01.04.2023. All PAOs make sure that no booking under these nine Object Heads is made w.e.f. 01.04.2023, onwards. (Already circulated vide this office communication F.2(160)/Pr.AO./Comp/2021-22/1226 dated 24.05.2023).
- (ix) Since, processing of pension cases through BHAVISHYA portal on PFMS has been started in three PAOs of GNCT of Delhi (PAO-06, 10 & 15) FROM October 2023, these PAOs have been given instructions, as part of accounting procedure, to pass requisite Transfer Entries in PFMS (to nullify the impact of original booking of pension cases on PFMS during the month) and COMPACT (to account for the original entries pertaining to pension cases processed on PFMS during the month) before submission of monthly account on De-Lekha. These three PAOs are to ensure that the said accounting procedure has been followed in absolute terms and there is **no duplication or omission of entries** in monthly account.

No. O/2/2024-Finance A/c-CGA/E-office C. No.12195/773

Government of India

Ministry of Finance, Department of Expenditure

Controller General of Accounts

Mahalekha Niyantak Bhawan, Block-E

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

Telecon.: 011-24665576/79

Dated: 15.02.2024

OFFICE MEMORANDUM

Subject: Time Schedule for preparation of the Union Government Finance Accounts 2023-24.

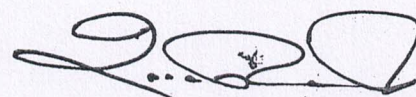
The Union Government Finance Accounts is required to be prepared for their presentation to both Houses of the Parliament. For this purpose, timelines for submission of SCT, JE etc. for preparation of Finance Accounts of the Union Government has been drawn up as below in Para '2'.

2. Time Schedule for submission of SCT, JE etc. for preparation of Union Government Finance Accounts for 2023-24 is as under:

S. No.	Description of task	Due Date
(i)	Submission of figures relating to Interest Receipts / Grants-in-aid/Loans and Advances appearing respectively under the Major Heads '0049- Interest Receipts (01 & 02) and 3601/7601 in Central Books to be furnished to the State Accountants General for the purpose of reconciliation with corresponding figures under Major Heads 2049/1601/6004 appearing in the books of various Accountants General.	06 th May, 2024
(ii)	The Annual Progress report of balances adopted/dropped on proforma basis from 1.4.2023 to 31.3.2024.	12 th May, 2024
(iii)	Preparation and Submission of Statement of Central Transactions (SCT) through e-lekha for 2023-24 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. Hard copy of SCT may invariably be sent to O/o DGA (F&C), simultaneously.	15 th May, 2024
(iv)	Submission of proposals to CGA (Finance Accounts Section) for adjustments on Proforma basis outside the books of RBI between Railways, Posts, Telecommunication, Defence, and Civil (Instructions contained in Para 8.14.1 and 8.14.2 of Civil Accounts Manual)	15 th May, 2024
(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	20 th May, 2024
(vi)	Submission of Journal Entries through e-lekha. 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. A copy	20 th June, 2024

	of the duly signed Journal Entry may invariably be sent to O/o DGA (F&C) simultaneously. Journal Entry on e-Lekha will be approved by Finance Accounts Section only after hard copy is received and Journal Entry accepted by CGA.	
(vii)	Submission of Report on 'Review of balances of DDSR Heads of Accounts'.	09 th August, 2024

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.



(Shailendra Kumar)
Jt. 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 Bhawan, 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 & Budget, O/o The Chief Pay & Accounts Officer, Andaman and Nicobar Islands Administration, PORT BLAIR.
9. The Accountant General (A&E), U.T. Chandigarh, Sector-17, Chandigarh- 160017.
10. Director of Accounts, UT Dadra & Nagar Haveli (Admn.) and Daman & Diu, Silvassa.
11. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti- 682555.
12. The Director (Accounts & Treasuries), Administration of UT of Ladakh, Finance Department, Ladakh.

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13. Principal Director of Audit (Central), 18, Rabindra Sarani, Poddar Court, Kolkata- 700001.
14. Controller of Aid, Accounts & Audit, 5th Floor, B-Wing, Janpath Bhawan, Janpath, New Delhi – 110001.
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.
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. The Director General of Audit (Finance & Communication), Shamnath Marg, Near Old Secretariat, Delhi.
25. 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.
26. The Principal Director of Audit-I, Central Revenues, New Delhi.
27. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.
28. The Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
29. Pr. Director of Audit, Scientific Department, AGCWM Building, New Delhi.
30. Accounts Officer, Government Link Cell, I Floor, N.S. Building, Opp. VCA grounds, Civil Lines, Nagpur- 440 001.
31. Sr. A.O., Web Cell. (ITD Section for uploading on CGAs website)

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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 **2023-24** 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)

Email Id - dama-cga@nic.in
Dated:- 21st February 2024

Subject:-Timeline for submission of March(Prelim.), Supplementary-I and II dates for the Financial Year 2023-24.

Activity	Earliest closing date of accounts by PAO	Last date of submission of accounts by Pr.AO to CGA
March (Prel.)	31 st March, 2024	16 th April, 2024
March (Sy-I)	1 st May, 2024	6 th May, 2024
March (Sy-II)	1 st September, 2024	6 th September, 2024

This issues with the approval of the Competent Authority.

1. All Principal Chief Controllers of Accounts/Chief Controllers of Accounts/Controllers of Accounts(with independent charge)
2. The Accountant General (Audit), Delhi I.P.Estate, New Delhi
3. The Director (PA-II) Department of Posts, Dak Bhavan, Sardar Patel Chowk, Parliament Street, New Delhi
4. The Director General, Department of Telecommunication, Sanchar Bhavan, New Delhi.
5. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, New Delhi.
6. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, New Delhi.
7. Controller of Accounts, National Capital Territory of Delhi, A Block Vikas Bhawan, I.P.Estate, New Delhi.
8. Director of Accounts, IIT, Daman & Diu, Daman and Dadra and Nagar Haveli