

3-3/2022-B/Misc. Corr (Part)  
Government of India  
Ministry of Telecommunications  
Department of Telecommunications  
(Budget Section)

723, Sanchar Bhawan, New Delhi.

Dated: 17-05.2023

**Subject: Instructions for recording reasons for variations (excess and savings) in the Headwise Appropriation Accounts – Reg.**

Kindly refer to O/o Controller General of Accounts letter No.G-25018/CGA-AA/Time. Sch/2022-23/860-908 dated 27.03.2023 (copy enclosed) wherein offices has been asked to ensure "that the reasons for variations are brief, lucid, analytical and mentioned in the order of their importance in Headwise Appropriation Accounts to avoid adverse observations of the Audit. Reasons for variations should be as per the norms laid down under para 11.5.2 of Civil Accounts Manual. Some of the reasons, which are not tenable / acceptable are mentioned below:-

1. Based on actual requirement / expenditure
2. Less Expenditure
3. Due to more or less demand.
4. Low trends
5. Slow pace of expenditure
6. Savings anticipated
7. Availability of funds under the head
8. Savings are negligible
9. Due to technical surrender.
10. Less/More requirement under the head
11. Requirement of funds under another head.
12. Less utilization of funds authorized to other Ministry".

2. In view of the above, it is requested to take necessary action as directed while forwarding the proposals of re-appropriation and savings in future.

*Aprajita*

(Aprajita Sharrma)

Dy. Director General (B, & PEF)

**To:-**

1. Addl. CGCA, NICF Campus, Ghittorni, New Delhi 110 047.

2. Administrator, USOF, DoT Hqrs, New Delhi.
3. DG, NICF, New Delhi
4. DG (T), DoT Hqrs, New Delhi
5. DG, NTIPRIT, Ghaziabad.
6. Wireless Advisor, WPC Wing, 6<sup>th</sup> Floor, Sanchar Bhawan, New Delhi.
7. All Pr. CCAs/CCAs/DDGs (TERM).
8. Sr. DDG, TEC, New Delhi – 110 001.
9. Registrar Cum Principal Secretary, TDSAT, New Delhi.
10. Jt. Secy (A), DoT Hqrs, New Delhi – 110 001
11. Jt. Secy (T), DoT Hqrs, New Delhi – 110 001.
12. DDG (C&A), DoT Hqrs, New Delhi.
13. DDG (AS), DoT Hqrs, New Delhi.
14. DDG (PM), DoT Hqrs, New Delhi.
15. DDG (SU), DoT Hqrs, New Delhi.
16. DDG (IC), DoT Hqrs, New Delhi.
17. DDG (SA-II), DoT Hqrs, New Delhi.
18. DDG (Security/SA), DoT Hqrs, New Delhi.
19. DDG (NT), DoT Hqrs, New Delhi.
20. DDG (AI & DIU), DoT Hqrs, New Delhi.
21. DDG (CS), DoT Hqrs, New Delhi
22. DDG (Accounts-II), DoT Hqrs, New Delhi.
23. DDG (IR), DoT Hqrs, New Delhi
24. DDG (IP) , DoT Hqrs, New Delhi.
25. Director (WMO), Pushpa Bhawan, New Delhi.

Dated 27, March, 2023

Office Memorandum

**Subject: Instructions for recording reasons for variations (excess and savings) in the Headwise Appropriation Accounts- reg.**

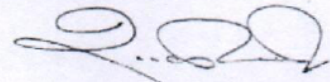
Reference is invited to this office Memorandum No. G-25018/CGA\_AA/Time Schedule/2022 - 2023/572-656 dt. 16.02.2023 for submission of accounts, audit and finalization of Union Govt. Appropriation Accounts (Civil) for 2022-2023. In order to adhere to the timelines, it is necessary that re-appropriation orders and surrender orders are consolidated timely. It may be ensured that Object head-wise reasons, properly correlated with the heads/amounts, are provided in the Re-appropriation /Surrender order itself.

Further, it may also be ensure that the reasons for variations are brief, lucid, analytical and mentioned in the order of their importance in Headwise Appropriation Accounts to avoid adverse observations of the Audit. Reasons for variations should be as per the norms laid down under para 11.5.2 of Civil Accounts Manual. Some of the reasons, which are not tenable/acceptable are mentioned hereunder:-

1. Based on actual requirements / expenditure
2. Less expenditure
3. Due to more or less demand
4. Low trends
5. Slow pace of expenditure
6. Savings anticipated
7. Availability of funds under the head
8. Savings are negligible
9. Due to technical surrender
10. Less/More requirement under the head
11. Requirement of funds under another head
12. Less utilization of funds authorized to other Ministry

The financial limits for providing reasons were enhanced vide this Office Memorandum dt.22.03.2019, which may be strictly adhered to for providing reasons in Col.1 / Col.4 / Col (1+4) taken together.

This issues with the approval of the Additional Controller General of Accounts (A&FR).



(Shailendra Kumar)  
Jt. Controller General of Accounts

All Pr.CCA/CCA/CA (Independent charge),  
Min. of telecommunications

Dy.No. 394 Dir.(A/c-1&DFU)  
FTS No. ....  
Date. 13/03/23

For S/CA/CA/CA (Independent charge),  
17/03/23  
@ 2:21 PM

3 to 1004 (01/1/2023)  
12/1/23

ACAO (A&FR)

3P  
17/03/23  
RJK

~~ACAO~~