

No.DAT/B&A/FA/2023-24/01

GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS & TREASURIES

Puducherry, dt 23/04/2024

Sub: DAT-B&A-Preparation of Civil Accounts - Time Schedule for closing of Annual
Accounts of the Union Territory of Puducherry for 2023-24 – Reg

The Finance Accounts of Union Territory Government of Puducherry are required to be finalized and submitted for certification to the Comptroller and Auditor General of India, for presentation in the Legislature. In this connection, the dates for closing/ submission of March (Preliminary) Accounts for 2023-24 are scheduled as detailed below:

- (i) Closing of Accounts for March 2024(Preliminary)by this Directorate - 26.04.2024
- (ii) Submission of Accounts for March 2024(Preliminary) to the - 29.04.2024
Finance Department, Puducherry

2. To enable this Directorate to complete the Annual Finance/Appropriation Accounts within the time, as scheduled above, the following time schedule is prescribed for March 2024(Supplementary) Accounts:-

- (i) Completion of reconciliation and adjustment, if any, upto the end
of March 2024(in all four regions) by the sections of this Directorate - 20.05.2024
and also by all other departments of this Administration
- (ii) Submission of Supplementary Accounts by the Deputy Directors
of Accounts & Treasuries, Karaikal/Mahe/Yanam and Pay Section - 13.05.2024
IV (Works Audit)
- (iii) Closing of Accounts for March 2024(Supplementary) - 24.05.2024
by this Directorate
- (iv) Submission of Accounts for March 2024(Supplementary) to the - 29.05.2024
Finance Department, Puducherry

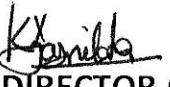
3. This may be done meticulously in order to ensure that no adjustment required to be made in the accounts for the year are left out and that all adjustments required to be included are duly incorporated therein before closing of the March (Supplementary) Accounts 2024.

4. It is imperative to mention here that the number of Transfer Entries delivered to the B&A Section of this Directorate should be kept at the minimum by proposing a consolidated adjustment with reference to the reconciliation statements, alteration memoranda, etc., instead of proposing transfer entries in piecemeal.

5. This Directorate has an extremely tight time schedule this year for completing and submitting the Finance/Appropriation Accounts to the Accountant General, Tamil Nadu & Puducherry, Chennai. Therefore, it should be ensured that all misclassifications and wrong postings are rectified in time. The Superintendents of all Sections should take **personal care and immediate steps for reconciliation** and see that all proposals for transfer entry are effected in the March (Preliminary) Accounts itself, to ensure that **no misclassification occur in the Supplementary Accounts,**

6. With a view to minimize the outstanding under the suspense heads, the sections concerned should conduct a review of the individual items under "Suspense" and carry-out necessary adjustments in March(Supplementary) Accounts and no item should be left outstanding under "DAA"-Departmental Adjusting Account and other Suspense heads at the close of March (Supplementary) Accounts. The Branch Officers of the concerned Sections are also requested to bestow their personal attention in this matter and see that necessary special drive to clear the outstanding under "DAA" and other Suspense heads, so that the March 2024(Supplementary) Accounts are closed on due date without any outstanding under "DAA" and other Suspense heads.

7. The due dates prescribed in this Circular should strictly be adhered to at all levels as otherwise the completion of the Finance/Appropriation Accounts for 2023-24, to be submitted to the Accountant General (Audit-II), Tamil Nadu & Puducherry, Chennai and to the Union Territory Government will be delayed, which will attract severe adverse comments from the Comptroller and Auditor General. This Directorate will also be called upon to justify the delay, if any, in this regard and for the unjustified delays, this Directorate will be compelled to fix responsibility on those who are concerned. In order to avoid such adverse situation, it is expected that all the Sections of this Directorate and the outlying regions as a whole should put in their best efforts to adhere strictly to the time frame prescribed in this Circular.


DIRECTOR/c

To

1. All the Heads of Departments– with instructions to carry out the reconciliation of both Receipts and Expenditure in time, so that the time bound programme chalked out above may not be disturbed at any cost.
2. All the Deputy Directors of Accounts & Treasuries, Puducherry
3. The Deputy Director of Accounts & Treasuries, Karaikal/Mahe/Yanam
4. All the Treasury/Sub-Treasury Officers of all Four Regions.
5. All the Superintendents of this Directorate.
6. The Superintendent – (Accounts Section) - with instructions to take appropriate action and keep constant vigil to see that accounts are received in time and compiled accounts for March 2024(Preliminary and Supplementary) are made available to the B&A Section as per the schedule of time without any delay.
7. The Superintendent – (B&A Section) (TE Unit) - with instructions to see that no T.E. is left out without adjustments.

Copy to:

The Budget Officer, Finance Department, Chief Secretariat, Puducherry,

Copy Submitted to:

The Commissioner – Cum- Principal Secretary to Govt.(Finance),
Chief Secretariat, Puducherry

.... for kind information