

No.F.12/3/2010-AC/PF/3812-3906  
GOVT OF NCT OF DELHI  
FINANCE DEPARTMENT  
(POLICY DIVISION)  
4<sup>TH</sup> LEVEL, A WING, DELHI SECRETARIAT, NEW DELHI

Dated : 13/10/2021

**ORDER**

**Sub: Guidelines regarding submission of Annual Accounts to Audit, Audit of Accounts and laying of Annual Report and Audited Accounts before Assembly**

Attention of all Autonomous Bodies / Grantee Institutions is drawn to Office Memorandum No. 14(3)/2015-EII(A) dated 8/3/2017 issued by Ministry of Finance, Govt. of India regarding applicability of General Financial Rules to Autonomous Bodies/ Grantee Institutions, read as under :

*"The provisions of GFR, 2017 are deemed to be applicable to the Autonomous Bodies except to the extent of the by-laws of an Autonomous Body provides separate Financial Rules which have been approved by the Government."*

2. Ministry of Finance, Govt. of India vide its OM No 8(11)/(E-II-A)/09 dated 17/11/2009, has laid emphasis on timely submission of annual accounts as observed by C&AG. As instructed in the said OM, every Autonomous Body should complete its accounts **within a period of three months** after the close of the accounting year and make them available for auditing of accounts and finalizing the same in **next six months**. The audited accounts of Autonomous Bodies are required to be laid before Assembly **within nine months** after close of accounting year.

3. It has generally been observed that the Autonomous Bodies / Grantee Institutions are not meticulously following the GFR provisions relevant to preparation of Annual Accounts, submission of Annual Accounts to Audit and laying of Annual Report and Audited Accounts before Assembly. In this regard, some of the important provisions relating to preparation of Annual accounts, Audit of accounts, time schedule for submissions of annual accounts, etc. are stipulated as under :

GFR 2017	Provisions
<b><u>Rule 235:</u></b> <b>Accounts of Grantee Institutions</b>	Institutions or Organisations receiving grants should, irrespective of the amount involved, be required to maintain subsidiary accounts of the Government grant and furnish to the Accounts Officer a set of audited statement of accounts. These audited statements of accounts should be required to be furnished after utilization of Grants-in-aid or whenever called for.

<b>Rule 236(1)</b> <b>Audit of Accounts</b>	The accounts of all Grantee Institutions or Organisations shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act 1971 and internal audit by the Principal Accounts Office of the Ministry or Department, whenever the Institution or Organisation is called upon to do so and a provision to this effect should invariably be incorporated in all orders sanctioning Grants-in-aid.
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GFR 2017	Provisions	Time Line
<b>Rule 237</b> <b>Time Schedule for submission of annual accounts</b>	Approved and authenticated annual accounts to be made available by Autonomous Body to the concerned Audit Office and commencement of audit of annual accounts.	<b>30<sup>th</sup> June</b>
	Issue of the final SAR in English version with audit certificate to Autonomous Body/Government concerned	<b>31<sup>st</sup> October</b>
	Submission of the Annual Report and Audited Accounts to the Nodal for it to be laid on the Table of the Parliament (Assembly in case of GNCT of Delhi)	<b>31<sup>st</sup> December</b>

4. All Autonomous Bodies/Grantee Institutions are to ensure the compliance of above provisions of GFR 2017 and take required actions for :

- i. Submission of Annual Accounts to Audit : **30<sup>th</sup> June**
- ii. Issue of Final SAR: **31<sup>st</sup> October**
- iii. Laying of Annual Report & Audited Accounts in Assembly: **31<sup>st</sup> December**

5. This issues with the approval of Hon'ble Dy. Chief Minister /Finance Minister.

  
 (Prince Dhawan)  
 Special secretary (Finance)

Copy to :-

1. All Addl. Chief Secretaries/ Pr. Secretaries/ Secretaries/ Head of Departments of Govt. of NCT of Delhi with the request to ensure that these instructions are strictly followed by the Autonomous Bodies/Grantee Institutions functioning under their control.
2. Heads of all Autonomous Bodies/ Grantee Institutions of Govt. of NCT of Delhi.
3. Special Secretary, Finance Department, GNCT of Delhi
4. Controller of Accounts, Pr. Accounts Office, GNCT of Delhi.
5. All IFAs of Govt. of NCT of Delhi.
6. Deputy Controller of Accounts, Dte. of Audit, GNCT of Delhi.
7. Joint Secretary/Joint Director/Deputy Secretaries, Finance Department, GNCT of Delhi.
8. Website

