

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt-10
(Accounts & Budget Division)

No. A/B/I/0107/AA-Corr/2013-14/Vol-II

Dated: 26.11.2014

To

All PCsDA/CsDA,
AN - VII & AN - XII (HQrs office)

Subject: Booking of Expenditure in excess of allotment – Grant No. 20 – MoD (Civil)

Instances of excess booking of expenditure against allotment during the year 2013-14 under following Heads have come to notice of this HQrs office during finalisation of various reports rendered to CGA, Ministry of Finance, specifically Appropriation Accounts in respect of Grant No. 20 - MoD (Civil):

- 2014.00.800.14 – Armed Forces Tribunal,**
- 2037.00.102.06 – Coast Guard Organisation,**
- 2052.00.090.12 – Department of Defence Production (DP),**
- 2052.00.092.02 – Defence Accounts Department and**
- 2055.00.104.02 – J&K Light Infantry**

Detailed reasons in justification of excess expenditure incurred are required to be reflected in the said reports for the information of Parliament/PAC. This aspect of excess booking under these heads has been pointed out by CGA, Ministry of Finance and is likely to be adversely commented upon by PAC, while examining Appropriation Accounts of 2013-14 in respect of Grant No. 20 – MoD (Civil). In the previous years also, the PAC has taken a serious view on incurring of expenditure in excess of the allotment.

2. It is therefore enjoined upon all concerned, that utmost care should be taken to avoid booking of excess expenditure against allotment in future in respect of code heads specifically pertaining to Grant No. 20 - MoD (Civil) covering expenditure in respect of organisations such as Coast Guard Organisation, Defence Estate Organisation, Armed Forces Tribunal, Defence Accounts Department and CSD. The expenditure may be booked under the relevant code heads only as specified in the sanctions and as per the allotment letters issued by the respective organisations and in no case should expenditure be allowed to exceed the budgetary allotment under the relevant code heads. In this regard procedure enumerated in Paras 228-231 of Defence Accounts Code – 2014 Edn may be strictly followed.

3. It may also be ensured that monthly expenditure returns are rendered to these organisations on the due dates, so that they are in a position to monitor the progress of expenditure vis-a-vis the budgetary allocations and bring to the notice of your office any discrepancies noticed at their end for further timely corrective action as there is no scope for such rectifications once the accounts of the financial year are closed.
4. The position of progress of expenditure in respect of various code heads under Grant No. 20 MoD (Civil) upto November 2014 may please be reviewed and the cases of abnormally high/unusually low expenditure including cases where expenditure has been booked without allotment and cases of nil booking against allotment/cases of excess expenditure than allotment may brought to the notice of the executive authorities concerned under intimation to this HQrs office by 25th December 2014.
5. The contents of this circular may please be got noted by all concerned.
6. Please acknowledge receipt.

Manshumi Rudio

Jt. CGDA (A&B)

Copy to:

EDP Centre,
O/o The CGDA
Delhi Cantt-110010

It is requested to upload the above circular on CGDA web-site.

Mishra

Sr. Accounts Officer (Budget)