



“हर काम देश के नाम”
कार्यालय रक्षा लेखामहानियंत्रक
उलान बटार मार्ग ,पालम ,दिल्ली छावनी110010 -
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
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No. AN/VII/7220/RE 2024-25/BE 2025-26

Dated: 11.07.2024

To

All PCsDA/PIFAs/CsDA/IFAs

(Through CGDA Website)

Subject: Preparation and submission of Revised Estimates for 2024-25 and Budget Estimates for 2025-26 under Major Heads 2052 (Revenue) & 4070 (Capital) (DAD) & 7610 – Loans and Advances (DAD).

The Revised Estimates for the FY 2024-25 and Budget Estimates for the FY 2025-26 for Defence Accounts Department are due for submission to the Ministry. In this context, the following guidelines are issued for the preparation of Estimates:

2. While preparing RE/BE, the detailed instructions contained in **Appendix 3 of GFR 2017** and circulars on Budget related matters issued by this HQ office from time to time may be kept in view.
3. It may be ensured that the trend of expenditure as revealed through **RDR compilation of 07/2024** may be taken as the basis for preparation of RE 2024-25 and, by giving due effect to the retirement of personnel, fresh recruitment through Staff Selection Commission and promotion in various grades etc. Where additional funds are required, the detailed justification in support of the same may also be furnished. Similarly for preparing projections for BE 2025-26 under various Heads, the trend of expenditure of the previous years may be taken as a guiding factor. Reasons for variation in the estimates under each head where the variation exceeds 5% may be submitted giving full details & justification.
4. It has been emphasized from time to time that the budgetary estimates should be formulated on realistic basis. It is therefore, reiterated that utmost caution and accuracy to be adopted while estimating requirements of funds for RE 2024-25 and BE 2025-26, in order to ensure that the budgetary projections are made after an accurate and realistic assessment of the requirements and visualization of the actual/anticipated expenditure so that piecemeal additional demands during the year can be avoided as well as chances of lapse of funds at the fag end of the financial year could not be occurred.
5. PCsDA/CsDA are requested to indicate the requirement of funds under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' in respect of all IFA offices (below SAG level through their admin IFA) under their organisation after obtaining the projection for RE/BE from their respective IFAs. The same may be shown in the Annexure VI-A and VI-B in respect of Travel Expenses (Domestic) and Annexure VII-D & VII-E distinctly for office expense.
 - (i) PCDA (O) Pune is requested to indicate the requirement of funds under Head 'Office Expenses' in respect of NADFM, Pune, after obtaining the projection for RE/BE from them. The same may be shown in the Annexure VII-D & VII-E distinctly.
6. Requirement of funds under Head 'Digital Equipment' under Major Head 2052 and 'Information, Computer, Telecommunication (ICT) equipment under Major Head 4070 may be projected to IT & S Section of this HQ office.

7. Before submission of RE/BE projections, it may be ensured that all the Statements/Annexures are duly tagged and enclosed in the following serial. Additional Annexure, if required, may be devised at your end on the lines of other Annexure. **In case, there is Nil projection under any above mentioned Heads, Nil Annexure for that Head is required to be submitted/attached. The detailed description of object heads is attached as appendix to this circular.**

- (a) Main Summary
- (b) Annexure - IX A – Salary (00/094/23,00/094/24,00/094/42)
- (c) Annexure -I - Allowances' (00/094/25,00/094/26, 00/094/29)
- (d) Annexure - II - Wages (00/094/27)
- (e) Annexure -III - LTC (00/094/35)
- (f) Annexure - IV - Rewards' (00/094/51)
- (g) Annexure - V - Medical Treatment' (00/094/92)
- (h) Annexure - VI-A & VI-B - 'Travel Expenses (Domestic)' (00/094/28)
- (i) Annexure - VII -A to VII-E - 'Office Expenses' (00/094/30)
- (j) Annexure - VIII - Training' (00/094/36)
- (k) Annexure - IX - Rent, Rates & Taxes for Land & Building' (00/094/31)
- (l) Annexure - X - Professional Services' (00/094/38), 00/094/52,00/094/55)
- (m) Annexure - XI & Appendix -XII- 'Loans and Advances'
- (n) Annexure - XII - Printing & Publication ' (00/093/46)
- (o) Annexure - XIII - Rent for Others ' (00/094/37)
- (p) Annexure - XIV - Fuel & Lubricants ' (00/093/45)
- (q) Annexure - XV - Advertising & Publicity ' (00/093/44)
- (r) Annexure - XVI - Repair & Maintenance ' (00/094/40)
- (s) Annexure - XVII - Grant in Aid' (00/094/32,33,34)
- (t) Annexure - XVIII - Other Revenue Expenditure ' (00/094/41)
- (u) Annexure - XIX - Motor Vehicles ' (00/045/06)
- (v) Annexure - XX - Machinery and Equipment ' (00/045/07)
- (w) Annexure - XXI - Furniture & Fixture ' (00/045/09)
- (x) Annexure - XXII - Other Fixed Assets ' (00/045/10)

8. The proposal for Revised Estimates for 2024-25 and Budget Estimates for 2025-26 for Defence Accounts Department under MH 2052, 4070 and 7610 may please be submitted so as to reach this HQ by **9th August, 2024 positively.**

9. The payment to be made to the DAD personnel in compliance of the CAT/Courts Judgments may be projected with full details. Similarly, the details of the cases which are pending in CAT/Courts and the amount likely to be paid in each case during the year 2024-25 and 2025-26 may also be intimated to enable us to project the consolidated demand to Ministry through RE/BE projections

11. It may please be ensured that the approval of the PCDA/CDA is invariably taken before the estimates are submitted to this HQ office. **Timely submission of the Estimates may be ensured to avoid the delay in rendition of consolidated reports to the Ministry.**


(Sushil Riyar)
Sr. ACGDA (AN)

AN-IV (Local)/
AN-V (Local)/ CENTRAD,
IT & S Section (Local) } The proposal for RE 2024-25 and BE 2025-26 for Defence Accounts Department under MH 2052,4070 & 7610 may please be submitted so as to reach this HQ by 9th August,2024 positively.

Copy to:- IT & S Section (Local) - For uploading the circular on the web-site.

- Sushil Riyar
(Sushil Riyar)
Sr. ACGDA (AN)

SALARY:

Projection of funds under the Head "Salary"(00/094/23,24 and 42) for RE 2024-25 & BE 2025-26 may invariably be made in the **Appendix IX-A**. It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant and stipend to interns, salary payable to the staff of Departmental canteens and leave encashment on LTC. The effective strength of the establishment may be taken into account. While projecting the requirement of funds under this Head, the justification in support of the projection, inter-alia indicating the number of **personnel working in Departmental Wet Canteen** may be submitted. The instructions and guidelines issued from time to time on the subject may also be kept in view.

ALLOWANCES : Funds required under Head 'Allowances' (00/094/25,29) should be supported by an additional items-wise statement indicating the last 3 years actual expenditure and expenditure incurred up to 07/2024. Item wise requirement of funds for each item i.e. DA,HRA, TA, OTA, Residential School Hostel Subsidy, CEA, etc. may be shown in a separate **Annexure-I**.

WAGES: Only for CDA (PD) Meerut - The requirement under this Head may be projected in **Annexure-II**.

LTC: It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule. The requirement under this Head may be projected in **Annexure-III**, keeping in view of the latest orders on the subject.

REWARDS: It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc. The requirement under this Head may be projected in **Annexure-IV**, keeping in view of the latest orders on the subject.

MEDICAL TREATMENT : Projection of funds under Head 'Medical Treatment' for RE 2024-25 & BE 2025-26 in respect of serving employees of DAD may distinctively be projected on the basis of the trend of expenditure during previous years and anticipated expenditure during the current FY in Annexure-V. It has been experienced that at the fag end of the financial year, there is rush to clear the pending medical bills and additional demand is made to this HQ office in February and March. PCsDA/CsDA are, therefore, requested to make projection in such a manner so that request for additional allocation at the fag end of financial year may be avoided.

TRAVEL EXPENSES (DOMESTIC) : It should be ensured that the projections under this Head may be made in **Annexure VI-A & VI-B** giving the details of Expenditure and Estimates under each sub-unit of TE (i.e. TA on Transfers within India, TA Temporary duty officers, TA Temporary duty staff, Local Audit and Transfers affected by CGDA, & TA/DA on training).

OFFICE EXPENSES : The details of expenditure under this Head may be projected in Annexure 'VII-A to VII-E'. **All out efforts should be made to meet the expenditure within BE 2024-25 allocation by adhering to the economy orders issued by the Ministry of Finance from time to time.** Further the item-wise requirement of funds under this Head for RE 2024-25 & BE 2025-26 and actual expenditure during last three years may be shown in separate statements with full justification thereof. The allocation/projection of funds may also be attached separately in respect of Main Office and Sub Offices/ DPDOs under the jurisdiction of their Proforma Control. Projections showing Allotment/Expenditure profile by PCsDA/CsDA during 2021-22, 2022-23 & 2023-24 in respect of their Main Office & other sub-offices may be submitted in Annexure VII-B & VII-C,. Similarly, the Projections showing Allotment/Expenditure in respect of all IFAs / Area Accounts Offices/PAOs/DPDOs may be submitted on Annexure 'VII-D' & 'VII-E' to enable us to process the projections with a view to making direct allocation to IFAs /Area Accounts Offices/PAOs/DPDOs. The total projection under Head 'Office Expenses' may be summarized in a separate summary (Annexure-VII-A) and carried over to the Main Summary. Please ensure that committed liability, if any, has been included in RE 2024-25 and BE 2025-26 projections.

TRAINING EXPENSES: It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses. The accurate and realistic projections may be made in **Annexure-VIII**.

RENT, RATES & TAXES FOR LAND AND BUILDING : The commitments made for the year 2024-25 and 2025-26 for the payment of rent towards hired building and payment of service charges to local bodies in respect of DAD accommodations etc. may please be worked out on realistic basis and the same is projected to this HQ office. **The amount of Rent/Service charges for past period due for payment during the year 2022-23 and 2023-24, if any, may also be included in RE 2024-25 and BE 2025-26 projections, giving full details i.e. period and rates in Annexure-IX.**

PROFESSIONAL SERVICES : RE 2024-25 and BE 2025-26 projections under the head professional services may be made giving full details of outside agencies to whom the payment is to be made in **Annexure-X**. Further, it will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination and the same may be projected under the relevant heads 00/094/38, 00/094/55(SAS) under object head -Professional Services.

LOANS AND ADVANCES

(a) HOUSE BUILDING ADVANCE

The demand for HBA in respect of committed cases and fresh cases may be projected under a separate forwarding letter inter-alia indicating the number of applications pending on date and number of applications anticipated citing amounts under each category.

(b) PC ADVANCE

The requirement under this Head, may be made as per the actual requirement of your organisation during 2024-25 and 2025-26 respectively. The Projections under Head '**Loans and Advances**'(**HBA & PC Advance**) may be submitted in **Annexure-XI & Appendix-XII** to enable us to consolidate the same.

PRINTING AND PUBLICATION: Projection of funds under Head 'printing and publication' for RE 2024-25 & BE 2025-26 include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e- magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity. The accurate and realistic projections may be made in Annexure-XII

RENT FOR OTHER: It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. Please ensure that committed liability, if any, has been included in RE 2024-25 and BE 2025-26 projections, giving full details in Annexure-XIII.

ADVERTISING AND PUBLICITY : It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition. The accurate and realistic projections in respect of this object head may be made in **Annexure-XV**.

REPAIR AND MANITENANCE : It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital

equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use). Please ensure that committed liability, if any, has been included in RE 2024-25 and BE 2025-26 projections, giving full details in Annexure-XVI.

GRANT-IN-AID GENERAL: It will include Subsidy for purchase of books for officers and establishment, Bus subsidy. The projections in respect of this object head may be made in Annexure-XVII.

OTHER REVENUE EXPENDITURE: It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbusement of newspapers purchased or supplied to officer's residence and purchase or re-imbusement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes of organizations not elsewhere classified. The projections in respect of this object head may be made in **Annexure-XVIII**.

MOTOR VEHICLES : It will include procurement of motor vehicles on roads like buses, cars, trucks, motorcycles, irrespective of their usages. The projections in respect of this object head may be made in Annexure-XIX.

MACHINERY & EQUIPMENT : It will include procurement of machinery and equipment (Other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches, and clocks, musical instruments and sports goods etc. cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head. The projections in respect of this object head may be made in Annexure-XX.

FURNITURE & FIXTURE : It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use. The projections in respect of this object head may be made in Annexure-XXI.

OTHER FIXED ASSETS : It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle. The projections in respect of this object head may be made in Annexure-XXII.

RECEIPT BUDGET : The estimates may be made for RE 2024-25 and BE 2025-26 in the prescribed format based on the actual receipts during last financial year and receipts upto 07/2024 during the current financial year and may be submitted in **Annexure-XII** under a separate forwarding letter.

Main Summary										
MajorHead 2052 & 4070										
RE 2024-25 & BE 2025-26										
Sl No.	Name of organisation:		Code Head	Actual 2023-24	Allotment BE 2024-25	Expr upto July 2024	Anticipated Expr August 2024 to remaining period of the financial year)	Total (Col. (6) +(7)	(Rs. in thousands)	
	Sub Head								Projection RE 24-25	Projection BE 25-26
1	2	3	4	5	6	7	8	9	10	
1	Salary(Officers)	00/094/23								
2	Salary(Staff)	00/094/24								
3	Salary(Departmental Canteen Employees)	00/094/42								
3	Wages	00/094/27								
4	Rewards	00/094/51								
5	Medical Treatment	00/094/92								
6	Allowances	00/094/25 00/094/29								
7	LTC	00/094/35								
8	Training Expenses	00/094/36								
9	Travel Expenses (Domestic)	00/094/28								
10	Foreign Travel Expenses	00/094/91								
11	Office Expenses	00/094/30								
12	Rent, Rates & Taxes for Land & Building	00/094/31								
13	Printing and Publication	00/093/46								
14	Rent for others	00/094/37								
15	Fuels & Lubricants	00/093/45								
16	Advertsingn& Publicity	00/093/44								
17	Profession & Special Services	00/094/38 00/094/52 00/094/55								
18	Repair and Maintenance	00/094/40								
19	Grant-in-Aid (General)	00/094/32 00/094/33 00/094/34								
20	Other Revenue Expenditure	00/094/41								
21	Motor Vehicle	00/045/06								
22	Machinery& Equipment	00/045/07								
23	Furniture & Fixtures	00/045/09								
24	Other Fixed Assets	00/045/10								
	Grand Total									

APPENDIX - IX A

ESTIMATED STRENGTH OF ESTABLISHMENT AND PROVISION THEREFOR

DEFENCE ACCOUNTS DEPARTMENT

Strength as on 1st March		Code Head (00/094/23,00/094/24,00/094/42)						(Rs. in thousands)			
Scale of Pay in full with increment	2024		Total Nos. of Posts	Nos. of Emp. In position	2025	2026	Name of Posts	Actual 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
	Status of Post (Gaz/Non-Gaz)/Regular/Temp	Group of Posts			Estimated Sanctioned Strength	Estimated Sanctioned Strength					
	Gaz/ Non-Gaz	Regular/Temp/Ad-hoc									
(a) Officers							(a) Salary Officers				
							(00/094/23)				
Level -17						CGDA					
Level-16						Additional CGDA					
Level-15						Principal Controller					
Level-14						Sr. Administrative Grade					
Level-13						Selection Grade Jr.Adm.Gd.					
Level-12						Jr. Administrative Grade					
Level-11						Sr. Time Scale					
Level-10						Jr. Time Scale					
Level-09						Sr. Accounts Officer					
PB-2 GP 5400						Accounts Officer					
PB-2 GP 5400						Hindi Officer					
Level-08						Senior Private Secretary					
Level-08						Assistant Accounts Officer					
Level-06						Private Secretary					
						TOTAL Salary (Officers)					
(b) Salary Staff							(b) Salary Staff				
							(00/094/24)				
Level-08						Supervisor (Accounts)					
Level-07						Sr. Hindi Translator					
Level-06						Senior Auditor					
Level-06						DEO 'D' / DEO 'C' / Steno-I / Steno-II / Jr HT / Librarian / SC Dri (Spl Grade)					
Level-05						Auditor / DEO 'B' / SC Driver (Grade-I)					
Level-04						DEO 'A' /Steno-III / SC Driver (Grade-II)					
Level-02						Clerks /Hindi Typst / SC Drivers (Ord Gd) / Sr Ges Opr.					
Level-01						Record Clerks					
Level-01						Other Gp.'C' Staff					
Total						TOTAL Salary (Staff)					
							(c) Pay & Allowances of Departmental Cantten employees				
							(00/094/42)				
							Total Salary(S)				
PROFORMA APPENDIX IX A RE 2024-25 BE 2025-26											

Item-wise RE 2024-25 & BE 2025-26 Projections under head 'Allowances' (0/094/25, 00/094/29)												
Name of organisation: _____												
												(Rs. in thousands)
Sl. No.	Head	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	BE 2024-25 Allott	Expenditure upto 07/2024	Anticipate d Expr (08/24 to 03/25)	Total Col (8)+(9)	Projecti on RE 24-25	Projecti on BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Dearness Allowances											
2	HRA											
3	Transport Allowance											
4	Foreign Allowance											
5	Deputation Allowance											
6	Over Time Allowance											
7	Children Education Allowance											
8	Residential School Hostel Subsidy											
9	Tution Fee											
10	Other Misc. Allowances											
	TOTAL											

Annexure-IV

RE 2024-25 & BE 2025-26 Projections												
Rewards' (0/094/51)												
Name of organisation:												
												(Rs. in thousands)
Sl. No.	Name of Organisation/Sub offices	Actual Expr 2020-21	Actual Expr 2021-22	Actual Expr 2022-23	Average Expr (3 Years)	BE 2023-24 Allott	Expenditure upto 08/2023	Anticipated Expr (09/23 to 03/24)	Total Col (8)+(9)	Projection RE 23-24	Projection BE 24-25	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

RE 2024-25 & BE 2025-26 Projections													
under head 'Travel Expenses (Domestic)' (0/094/28)													
Name of organisation:													
											(Rs. in thousands)		Remarks
Sl. No.	Name of Organisation/Sub Offices	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	BE 2024-25 Allott	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26		
1	2	3	4	5	6	7	8	9	10	11	12	13	

Summary for 'Office Expenses' (00/094/30)

RE 2024-25 BE 2025-26 under head 'Office Expenses' in r/o Main Office & sub-offices including CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs/NADFM/RTCs

(Rs. in thousands)

Sl. No.	BE 24-25 Allotment			Expr upto 07/2024			Anticipated Expr (08/24 to 03/25)			Total Anticipated Expr 24-25			Projections RE 2024-25			Projections BE 2025-26		
	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
															Carried over to Main Summary			

Annexure-'VII-B'

**RE 2024-25 & BE 2025-26 Projections in r/o Main Office & other sub-offices
under head 'Office Expenses' (00/094/30)**

Name of organisation:

(Rs. in thousands)

Sl. No.	Name of Organisation Main Office & other sub-offices	Actual Expr 2020-21	Actual Expr 2021-22	Actual Expr 2022-23	Average Expr (3 Years)	Allotment BE 2023-24	Expenditure upto 08/2023	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

carried over to summary for 'Office Expenses'

RE 2024-25 & BE 2025-26 Projections in r/o PAOs/DPDOs/AAOs/IFAs/NADFM/RTCs												
under head 'Office Expenses' (00/094/30)												
Name of organisation												
										(Rs. in thousands)		
Sl. No.	Name of Sub-Offices (CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs)	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	Allotment 2023-24	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2												
3												
4												
5												
6												
7												
carried over to summary for 'Office Expenses'												

Item-wise RE 2024-25 & BE 2025-26 Projections in r/o PAOs/DPDOs/AOs/IFAs/NADFM/RTCs under head 'Office Expenses' (00/094/30)												
Name of organisation:												
												(Rs. in thousands)
Sl. No.	Head	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	Allotment 2023-24	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Postage (76/094/30)											
2	Telephone (77/094/30)											
3	Stationery (79/094/30)											
4	Furniture ((80/094/30)(Not exceeding threshold limit of Rs. 1 lakh)											
5	Liveries (81/094/30)											
6	HCW Esstt. (82/094/30)											
7	Office Eqpt. (83/094/30)(Not exceeding threshold limit of Rs. 1 lakh)											
8	Typewriters (84/094/30)											
9	Books/Periodicals (85/094/30)											
10	Other Misc. Expenses (89/094/30)											
	TOTAL											

carried over to summary for 'Office Expenses'

RE 2024-25 & BE 2025-26 Projections under head 'Training' (00/094/36)												
Name of organisation:												(Rs. in thousands)
Sl. No.	Name of Organisation	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	BE 2024-25 Allott	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projecti on RE 24-25	Projecti on BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Annexure-'IX'												
RE 2024-25 & BE 2025-26 Projections												
under head 'Rent, Rates & Taxes for Land & Building' (00/094/31)												
Name of organisation:												
(Rs. in thousands)												
Sl. No.	Name of Organisation	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	BE 2024-25 Allott	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
Details of Buildings for which 'Rent, Rates & Taxes for Land & Building' required												

Annexure-'X'												
RE 2024-25 & BE 2025-26 Projections												
under head ' Professional Services ' (00/094/38 ,00/094/55)												
Name of organisation:												
(Rs. in thousands)												
Sl. No.	Name of Organisation	Actual Expr 2021-22	Actual Expr 2022-23	Actual Expr 2023-24	Average Expr (3 Years)	BE 2024-25 Allott	Expenditure upto 07/2024	Anticipated Expr (08/24 to 03/25)	Total Col (8)+(9)	Projection RE 24-25	Projection BE 25-26	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Details of outside agencies to whom expenses under head 'PSS' required.											

**Appendix-XII
PROFORMA**

Loans to Government Servants etc.

Ministry / Department- Ministry of Defence (Civil)- Defence Accounts Department

Major Head - 7610

A. DISBURSEMENTS

Actuals				Major Heads Sub Heads, etc	(Rs. in thousands)			Brief reasons for variations
2021-22	2022-23	2023-24	2024-25 (upto July 2024)		BE 2024-25	RE 2024-25	BE 2025-26	
				1) Advance for the purchase of PC				
				TOTAL				
								Applications pending/anticipated
<i>Number of eligible / entitled applicants as per rules (approx.)</i>								
Advance for purchase of Personal Computer								

B - REPAYMENTS OF THE PRINCIPAL

Actuals				Major Heads Sub Heads, etc	(Rs. in thousands)			Remarks
2021-22	2022-23	2023-24	2024-25 (upto July 2024)		BE 2024-25	RE 2024-25	BE 2025-26	
				1) Advance for the purchase of PC				
				TOTAL				

