
	<p>भारत सरकार / Govt of India, रक्षा मंत्रालय / Min of Defence</p>	
	<p>रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -</p>	
	<p>Controller of Defence Accounts</p>	
	<p>No.1, Staff Road, Secunderabad - 09</p>	
	<p>(ई-मेल/email: secd-acsn-cda@nic.in)</p>	
	<p>(वेब सयट /website : cdasecbad.ap.nic.in)</p>	
	<p>दूरभाष/Tel: 040-27843385/Ext-213</p>	<p>फैक्स/Fax: 040-27810499</p>

सं./No. A/II/13016/MER

दिनांक/dt. 5th January, 2023.

सेवा में / To,

प्रभारी अधिकारी / Officers in Charge.

01. वे.ले.का) अ.श्रे (ई.एम.ई/PAO(ORs) EME, Secbad
02. वे.ले.का) अ.श्रे (ए.ओ.सि/PAO(ORs) AOC, Secbad
03. क्षेत्रीय लेखा कार्यालय)थलसेना(/AAO (Army), Visakhapatnam
04. सभि उप-कार्यालय / All Sub Offices,
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एदुमिलारम / Secunderabad /Visakhapatnam/
Suryalanka and Eddumailaram
05. सभि अनुभाग / All Sections
मुख्य कार्यालय / Main Office
स्थानीय / Local

विषय /Sub : Excess expenditure under Grants - reg.

संदर्भ / Ref : HQrs Lr No. A/B/I/0107/AA-Corr/2021-22, Dated 02.01.2023.

A copy of HQrs letter referred above on the subject is enclosed for information and strict compliance.

संलग्न / Encl: ऊपरोक्त अनुसार /as above


 (CH.V.RAMANA MURTHY)
 Accounts Officer (A/Cs)

प्रतिलिपि/Copy to:-

✓ AO i/c, IT Section, LOCAL - with a request to upload this letter in CDA's website.


 (CH.V.RAMANA MURTHY)
 Accounts Officer (A/Cs)



कार्यालय रक्षा लेखा महानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी
ULAN BATAR MARG, PALAM, DELHI CANTT-110010
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No. A/B/I/0107/AA-Corr/2021-22

Dated: 02.01.2023

To

All PCsDA/CsDA/AN – VII/XII (Local)

Sub: Excess expenditure under – Defence Grants.

Excess booking of expenditure against allotment under various heads under Grant No-18-MoD(Civil), Grant No. 19 - Defence Services Revenue and Grant No. 20 - Capital outlay - Defence Services in Financial Year 2021-22 are being adversely been commented upon by DGADS.

2. In spite of issuance of various instructions to avoid excess expenditure, the same is happening year after year. Latest instructions to this effect were issued to all PCsDA/CsDA vide this office letter of even No. dt. 28/02/2022 (copy enclosed).

3. In terms of Rule 61 (1) of GFR 'The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority.' Hence, all PCsDA/CsDA are requested to ensure utmost care before incurring any excess expenditure.

4. In order to avoid excess expenditure against allotment a set of guidelines is enclosed as Annexure – A. Alongwith these guidelines, which are not exhaustive, provisions contained in GFR, Defence Accounts Code and instructions issued by Ministry of Finance/MoD (Fin) from time to time may also be followed.

M. J. Anand
Jt. CGDA (A & B)

Guidelines on Budget Monitoring

The fundamental rule on which the whole system of budgetary control may be said to rest is that no item of public expenditure may be incurred unless provisions exist to meet it in the sanctioned budget estimates of the year concerned. This rule applies to the nature of expenditure as well as the amount; in other words, the provision in the budget must have been made for the purpose of meeting a particular kind of expenditure.

1. It is the primary responsibility of the authorities to whom allotments are made, to watch the progress of expenditure and to see that the expenditure does not exceed the allotment.
2. To facilitate this, the Controller of Defence Accounts render monthly statements (MER) to the allottees showing the Serial Nos. of claims admitted in audit and the amounts debited against the allotment. In case of Military Engineer Services, the instructions laid down in the MES Regulations are followed.
3. The Controller of Defence Accounts also keeps a watch on the progress of expenditure against sanctioned allotments and bring to the notice of the allottees and the immediate higher authorities, cases in which the trend of expenditure in their opinion, is abnormally heavy or unusually low.
4. This procedure enables the controlling authorities to initiate remedial measures either by regulating the trend of expenditure or by approaching higher authorities for additional allotment with full justification, if the progress of expenditure is on the higher side. They may also surrender such portion of the allotment as are not likely to be necessary for the rest of the year.
5. Provisions contained in Chapter 3 (Rule 57 to 70) of GFR-2017 and Chapter 13 of Defence Accounts Code are the guiding principle of control of expenditure against budget. In addition, instructions issued by Ministry of Finance/MoD (Fin)/CGDA from time to time need to be complied with.
6. **Bills should be passed and payment released only after checking that the allotments of funds are available against each Code Heads/Sub Heads/Minor Head level.**
7. No budget allocation letter for withdrawal of funds after incurring expenditure should be acted upon in any office automation system. Such minus Budget allocation letters may not be acted upon without referring to HQrs Office and concerned Budget holder.
8. Withdrawal of Budget is to be reported by PCDA/CDA office to HQrs office through e mail immediately on receipt.
9. Budget controlling/monitoring cell established in Accounts Section of all PCsDA/CsDA functions as a nodal office for watching progress of expenditure with respect to Budgetary allocations in respect of all the Units under audit jurisdiction of the PCsDA/CsDA concerned.
10. This budget controlling/monitoring cell will arrange to render daily expenditure vis-à-vis budget figures upto Code Head/Sub Head/Minor Head level to all bill passing Sections/Offices including AO (GEs) office.
11. During last month of financial year the expenditure report as mentioned above will be monitored and rendered twice a day.
12. Emphasis has to be laid on regular monitoring especially in respect of Minor Heads 105, 110, 111 and 800. Payments should be stopped immediately once the budget has been utilised upto 99%.
13. AO GEs are to be directed to book expenditure on P&C Portal on daily basis. AO GEs to ensure that budget allocation letter for minus allotment, where expenditure has already been incurred, may not be acted upon.
14. The position of budget vis a vis expenditure incurred should be put up centrally by Accounts Section to CDA/PCDA for information and necessary directions on monthly basis upto December. During January and February, the position should be put up on fortnightly basis and on weekly basis in the month of March.