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

सं./No. A/III/13016/MER Corr./VOI.I

दिनांक/dt 29th March, 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 Eddumilaram
05. सभि अनुभाग / All Sections
मुख्य कार्यालय / Main Office
स्थानीय / Local

विषय /Sub : Booking of Funds under Minor Head 105 Transportation..

संदर्भ / Ref : HQrs Ir.No. A/B/II/11244/Misc, dated 17.3.2023.

उपर्युक्त विषय पर मुख्यालय पत्र की एक प्रति जानकारी, मार्गदर्शन और सख्त अनुपालन के लिए इसके साथ अप्रेषित की जाती है

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

संलग्न / Encl: ऊपरोक्त अनुसार /as above

(सी.एच. वी. रमण मूर्ति / Ch. V. Ramana Murthy)
लेखा अधिकारी / Accounts Officer (Accounts)

प्रतिलिपि / Copy to:-

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

(सी.एच. वी. रमण मूर्ति / Ch. V. Ramana Murthy)
लेखा अधिकारी / Accounts Officer (Accounts)



कार्यालय रक्षा लेखा महानियंत्रक
उलान बटार रोड, पालम, दिल्ली छावनी - 110010
Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt - 110010
Phone - (011) : 25665737, 25665787
e-mail: hqaccounts.cgda@gov.in



भारत 2023 INDIA
वसुधैव कुटुम्बकम्
ONE EARTH · ONE FAMILY · ONE FUTURE

No.-A/B/II/11244/Misc

Dated: 17/03/2023

To

✓ The PCsDA/CsDA

Sub: Booking of Funds under Minor Head 105 Transportation.

IHQ of MoD (Army)/General Staff Branch DTE Gen of Fin Plg/FP-2 letter No. 88896/MH 105/GS/FP-2 dated 16/02/2023 has intimated that expenditure under Minor Head 105-Transportation has been consistently under booked in the month of March of a FY and carry over liabilities are being booked in the month of April of the next FY.

It is requested to process the bills for the above Head on priority subject to availability of funds if otherwise admissible in audit.

Jt.CGDA (A&B) has seen.

17/03/2023
SAO (A&B)

Copy to:

IHQ of MoD (Army)/General Staff
Branch DTE Gen of Fin Plg/FP-2

:- For information w.r.t you letter No. .
88896/MH 105/GS/FP-2 dated 16/02/2023

SAO (A&B)

Plz circulate.
BD/28/3
APD/13

Recd at 5:15 PM

18. Tele No : 23011892/ 33934

88896/MH 105/GS/FP-2

16 Feb 2023

INTEGRATED HQ OF MoD (ARMY) / GENERAL STAFF BRANCH
DTE GEN OF FIN PLG / FP -2

BOOKING OF FUNDS UNDER MINOR HEAD 105 TRANSPORTATION

कृपया फाईल करें | PLEASE FILE

1. Pl case refer the following:-

स से अधिकारी/A.A.O.

(a) This Dte Note No 88896/MH 105/GS/FP-2 dt 17 May 2022.

(b) DG OL&SM (Budget) Note No 76354/ Allot/ FP/ 22-23/ DG OL&SM (Budget) dt 02 Feb 2023 (copy enclosed).

2. The CGDA compilations of last three FYs under **Major Head 2076, Minor Head 105 Sub Head 'A'- Travelling & Outstation Allowances** are as under:-

<u>FYs</u>	<u>Average Booking Per Month Prior to March in FY</u>	<u>Booking in the Month of March</u>	<u>Funds Lapsed in FY under Minor Head 105, Sub Head 'A'</u>	<u>Booking in April of Next FY</u>
2019-20	231	95	155	212
2020-21	167	75	184	326
2021-22	235	70	186	410

3. As evident from above, funds under the ibid Sub Head have been consistently under booked in the month of March of a FY and the Carry Over Liabilities are resultantly booked in the month of April of the next FY. Such lapse and under booking of funds in the final month of a FY as well as the booking of these carry forward liabilities in the first month of the next FY, adversely affect the Monthly/ Quarterly Expenditure Plans of the Budget Holder i.e. DG OL&SM. Moreover, regular pattern of under booking in a particular Head in the last month of FY, which is against the usual trend of sustained pace of booking in the preceding months, is likely to be objected to by audit authorities.

4. Apropos, it is requested that all PCDAs/ CDAs may please be instructed to book the expenditure on Travelling and Outstation Allowances in March in order to avoid any under booking of funds in current FY under the above Sub Head.

5. For your information and further necessary action please.

Receipt No. 180379/2023
Date 03/3/23

(Gaurav Shukla)
Col
Col, FP-2

Jt CGDA (Accounts & Budget)

Copy to

DG OL&SM (Budget)

- For information please.