



भारत सरकार / Govt of India
रक्षा मंत्रालय / Min of Defence
रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -
Controller of Defence Accounts
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सं./No. A/II/13016/MER

दिनांक/dt. 3rd Mar 2022.

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 - Defence Grants

संदर्भ / Ref : HQrs Lr No. A/B/I/0107/AA-Corr/2021-22 dt 28/02/2022

HQrs Office vide their letter under reference has intimated that excess booking of expenditure against allotment on account of various heads particularly under Grant-in-Aid and Capital Heads under Grant No-18 - MoD (Civil), Grant No 19 – Defence Services Revenue and Grant No 20 – Capital outlay – Defence Services during financial year 2020-21 had adversely been commented upon by DGADS.

02. It is, therefore, requested that the booking made by your office during 2020-21 against various heads under above Defence Grants covering expenditure in respect of Army, Navy and Air Force and organisations under MoD (Civil) Grant such as MoD (Secretariat), JAKLI, BRO, Coast Guard Organization, Defence Estate Organisation, Armed Forces Tribunal, Defence Accounts Department and CSD may please be reviewed and reasons for excess expenditure thereof may please be intimated to this office for appraisal of HQrs office.

03. It is further requested that utmost care should be taken to avoid such excess expenditure in future specifically in respect of code heads pertaining to Grant No 18- MoD (Civil), Grant No 19 – Defence Services Revenue and Grant No 20 – Capital outlay – Defence Services. It is reiterated that the expenditure may be booked under the relevant code heads only as specified in the sanctions / allotments letters issued by the respective organizations

and in no case should expenditure be allowed to exceed the budgetary allotment under relevant code head.

04. Any excess expenditure due to misclassification coming into the notice after the closure of Financial Year should be investigated thoroughly. It may please be ensured that adequate administrative / preventive measure to avoid recurrence of such excess due to misclassification are taken on priority basis.

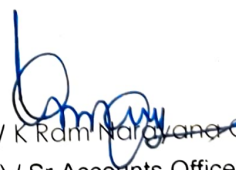
05. Some of the steps to be followed to avoid excess expenditure is furnished below for strict compliance.

- a. Provisions contained in Chapter 3 (Rule 57 to 70) of GFR 2017 and Chapter 13 of Defence Account Code is the guiding principle for control of expenditure against budget. In addition to instructions issued by Min of Fin / MoD / CGDA from time to time needs to be complied with.
- b. Bills should be passed only after checking that the allotment of funds are available against each Code Head / Sub Head / Minor Head level. Live data of expenditure vis-a-vis budget available upto Minor Head level in NCS. Before releasing payment or booking expenditure availability of fund upto Minor Head level has to be confirmed in NCS.
- c. In case it appears that expenditure is likely to exceed the allotted fund, then the matter has to be taken up with appropriate executive authorities under intimation to this office. **In no case excess expenditure should be allowed to be incurred / booked against locally controlled heads.**

06. It is once again enjoined upon all concerned that while passing bills availability of budgetary allocation in NCS should invariably be checked which can prevent any overbooking.

07. A copy of statement of expenditure vis-a-vis allocation for last three financial years in r/o Defence Grants upto Minor Head level where excess expenditure was observed is enclosed for ready reference.

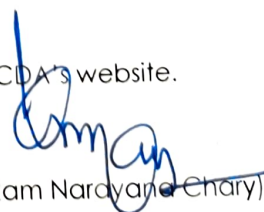
This issues with the approval of GO (Accts)


(क राम नारायान चारि / K Ram Narayana Chary)
वरिस्ट लेखा अधिकारि (लेखा) / Sr Accounts Officer (Accts)

प्रतिलिपि / Copy to:-

AO i/c,
IT Section,
LOCAL

with a request to upload this letter in CDA's website.


(क राम नारायान चारि / K Ram Narayana Chary)
वरिस्ट लेखा अधिकारि (लेखा) / Sr Accounts Officer (Accts)

Minor Head Report Mar-Final-JE(III)-2019

Revenue						
						Amount in CRORES
RC	Min Hd	Description	BE	RE/MA	Prog Amount	% expdr
Major Head 2076 - DEFENCE SERVICES-ARMY						
Sub Major Head 00 - Defence Services - Army						
C	101	ARMY (INCLUDING RESERVISTS)	80,945.06	82,252.05	86,991.47	105.76%
C	110	STORES	18,336.75	18,868.08	19,434.26	103.00%
C	112	RASHTRIYA RIFLES	6,610.51	6,860.50	6,882.24	100.32%
Major Head 2077 - DEFENCE SERVICES-NAVY						
Sub Major Head 00 - Defence Services - Navy						
C	106	REPAIRS AND REFITS	1,005.95	1,310.00	1,355.38	103.46%
C	110	STORES	4,947.35	5,970.00	6,267.15	104.98%
C	111	WORKS	1,493.59	1,412.07	1,431.63	101.38%
Major Head 2078 - DEFENCE SERVICES-AIR FORCE						
Sub Major Head 00 - Defence Services - Air Force						
C	105	TRANSPORTATION	875.74	1,028.12	1,050.62	102.19%
C	110	STORES	8,233.35	8,881.47	8,945.17	100.72%
Major Head 2079 - DEFENCE ORDNANCE FACTORIES						
Sub Major Head 00 - Defence Services - Ordnance Factories						
C	1	DIRECTION AND ADMINISTRATION	147.5	145	145.98	100.68%
C	53	MAINTENANCE - MACHINERY AND EQUIPMENT	58	36	36.29	100.80%
Major Head 2080 - DEFENCE SERVICES-RESEARCH AND DEVELOPMENT						
Sub Major Head 00 - Defence Services - Research & Development						
C	102	PAY & ALLOWANCES-CIVILIANS	2,864.87	3,059.83	3,063.99	100.14%
Capital						
Major Head 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES						
Sub Major Head 01 - ARMY						
C	101	AIRCRAFT AND AERO ENGINES	1,812.92	2,368.50	2,383.29	100.62%
C	103	OTHER EQUIPMENTS	17,197.68	16,993.38	17,923.35	105.47%
C	112	RASHTRIYA RIFLES	99.68	80	82.72	103.40%
Sub Major Head 02 - NAVY						
C	50	LAND	70.71	17	25.44	149.65%
C	101	AIRCRAFT AND AERO ENGINES	1,900.00	1,896.00	1,960.52	103.40%
C	103	OTHER EQUIPMENTS	4,863.00	3,548.00	3,626.21	102.20%
C	202	CONSTRUCTION WORKS	850	828.71	833.56	100.59%
C	204	NAVAL FLEET	10,300.00	11,309.00	11,455.59	101.30%
C	205	NAVAL DOCKYARDS	2,000.00	2,345.71	2,748.39	117.17%
C	104	JOINT STAFF	844.45	874.08	881.19	100.81%
Sub Major Head 03 - AIR FORCE						
C	101	AIRCRAFT AND AERO ENGINES	24,708.97	25,300.00	25,326.92	100.11%
C	103	OTHER EQUIPMENTS	8,174.33	8,436.40	8,459.45	100.27%
Sub Major Head 04 - ORDNANCE FACTORIES						
C	799	SUSPENSE	30	6.5	6.77	104.13%
Sub Major Head 05 - RESEARCH AND DEVELOPMENT ORGANISATION						
C	52	MACHINERY AND EQUIPMENT	8,674.45	8,133.35	8,314.55	102.23%

Minor Head Report Mar-Final-JE(AII)-2020

Revenue						
						Amount in CRORES
RC	Min Hd	Description	BE	RE/MA	Prog Amount	% expdr
Major Head 2076 - DEFENCE SERVICES-ARMY						
Sub Major Head 00 - Defence Services - Army						
C	104	CIVILIANS	6,754.48	6,313.58	6,329.23	100.25%
C	109	INSPECTION ORGANISATION	1,202.70	1,005.84	1,087.03	108.07%
Major Head 2077 - DEFENCE SERVICES-NAVY						
Sub Major Head 00 - Defence Services - Navy						
C	105	TRANSPORTATION	585.74	542.71	614.74	113.27%
C	106	REPAIRS AND REFITS	1,255.95	1,699.80	1,848.16	108.73%
C	110	STORES	5,812.35	5,885.18	6,139.88	104.33%
C	111	WORKS	1,600.07	1,460.98	1,479.15	101.24%
C	800	OTHER EXPENDITURE	817.09	771.88	822.04	106.50%
Major Head 2078 - DEFENCE SERVICES-AIR FORCE						
Sub Major Head 00 - Defence Services - Air Force						
C	101	AIR FORCE	14,962.04	15,342.04	15,461.19	100.78%
C	104	CIVILIANS	1,623.66	1,573.99	1,578.13	100.26%
C	110	STORES	9,473.37	9,758.83	9,841.00	100.84%
C	111	WORKS	2,590.89	2,510.56	2,510.59	100.00%
Major Head 2079 - DEFENCE ORDNANCE FACTORIES						
Sub Major Head 00 - Defence Services - Ordnance Factories						
C	105	TRANSPORTATION	155	140	146.32	104.51%
C	110	STORES	5,880.91	3,694.54	3,812.63	103.20%
Capital						
Major Head 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES						
Sub Major Head 01 - ARMY						
C	101	AIRCRAFT AND AERO ENGINES	2,115.43	4,478.43	4,478.29	100.00%
		EX-SERVICEMEN CONTRIBUTORY HEALTH				
C	107	SCHEME	13.97	4.62	4.73	102.34%
Sub Major Head 02 - NAVY						
C	50	LAND	50.53	1.53	4.4	287.35%
C	103	OTHER EQUIPMENTS	3,500.00	3,600.00	4,011.90	111.44%
C	202	CONSTRUCTION WORKS	1,000.00	1,000.00	1,083.66	108.37%
C	204	NAVAL FLEET	12,182.00	15,483.06	16,002.42	103.35%
C	205	NAVAL DOCKYARDS	3,050.00	4,012.00	4,336.62	108.09%
Sub Major Head 03 - AIR FORCE						
C	101	AIRCRAFT AND AERO ENGINES	24,807.19	23,326.52	23,449.47	100.53%
C	102	HEAVY AND MEDIUM VEHICLES	110	109.14	109.63	100.45%
C	103	OTHER EQUIPMENTS	11,448.15	18,395.93	18,434.67	100.21%
C	206	SPECIAL PROJECTS	1,030.00	604.86	606.9	100.34%
Sub Major Head 04 - ORDNANCE FACTORIES						
C	799	SUSPENSE	14	2	9.78	488.83%

Minor Head Report Mar-Final-JE(All)-2021

Revenue						
						<i>Amount in CRORES</i>
RC	Min Hd	Description	BE	RE/MA	Prog Amount	% expdr
Major Head 2076 - DEFENCE SERVICES-ARMY						
Sub Major Head 00 - Defence Services - Army						
C	109	INSPECTION ORGANISATION	1,254.63	1,005.84	1,017.97	101.21%
Major Head 2077 - DEFENCE SERVICES-NAVY						
Sub Major Head 00 - Defence Services - Navy						
C	105	TRANSPORTATION	498.13	375.3	399.5	106.45%
C	110	STORES	5,703.93	7,134.05	7,242.44	101.52%
C	111	WORKS	1,465.67	1,639.05	1,814.27	110.69%
C	800	OTHER EXPENDITURE	645.09	901	914.44	101.49%
Major Head 2078 - DEFENCE SERVICES-AIR FORCE						
Sub Major Head 00 - Defence Services - Air Force						
C	101	AIR FORCE	16,311.64	15,853.14	15,984.13	100.83%
C	110	STORES	9,110.43	12,683.25	12,805.25	100.96%
Major Head 2079 - DEFENCE ORDNANCE FACTORIES						
Sub Major Head 00 - Defence Services - Ordnance Factories						
C	111	WORKS	240	170	171.18	100.69%
Capital						
Major Head 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES						
Sub Major Head 01 - ARMY						
C	50	LAND	291	50	55.59	111.17%
C	102	HEAVY AND MEDIUM VEHICLES	1,589.36	1,165.96	1,358.69	116.53%
C	103	OTHER EQUIPMENTS	20,209.25	17,287.79	17,426.26	100.80%
Sub Major Head 02 - NAVY						
C	204	NAVAL FLEET	12,746.00	20,173.13	20,197.98	100.12%
C	205	NAVAL DOCKYARDS	4,182.00	3,340.00	3,433.22	102.79%
Sub Major Head 03 - AIR FORCE						
C	103	OTHER EQUIPMENTS	12,001.03	20,241.39	20,370.07	100.64%