



भारत सरकार / Government of India
रक्षा मंत्रालय / Ministry of Defence
कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड, सिकंदराबाद-09
Office of the Controller of Defence Accounts
No.1 Staff Road, Secunderabad - 500 009
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MOST IMMEDIATE – BUDGET MATTER
(Through CDA Sec-bad Website)

No. AN/III/2001/BUD/ RE22-23/BE23-24

Dated:26.08.2022.

To:

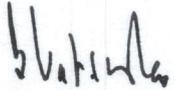
1. The Controller, IT & SDC, Secunderabad
2. The Jt.CDA I/c, PAO (ORs) EME, Secunderabad
3. The ACDA I/c., Area Accounts Office (Army), CE(Navy) Compound Station Road, Visakhapatnam 530 004
4. The Dy. IFA, IFA 43/44, ED, Secunderabad
5. The ACDA I/c, PAO (ORs) AOC, Secunderabad

Sub: Preparation and submission of Revised Estimates for 2022-23 and Budget Estimates for 2023-24 under Major Heads 2052-Salaries (DAD)

Ref: Hqrs. Letter No. AN/VII/7220/RE 2022-23/BE 2023-24 dated 23.08.2022.

1. The submission of Revised Estimates for **2022-23** and Budget Estimates for **2023-24** has been called for, by Hqrs. Office vide letter quoted under reference above. The Estimates may kindly be submitted in the prescribed proforma enclosed, duly completed in all respects.
2. While preparing RE/BE detailed instructions contained in Appendix 3 of GFR 2017 and circulars on Budget related matters issued by this Hqrs Office from time to time may be kept in view. Hqrs. Office letter cited under reference may please be downloaded from CGDA website for guidance and strict compliance.
3. It may be ensured that the trend of expenditure as revealed through RDR compilation of 08/2021 may be taken as the basis for preparation of RE **2022-23**. All out efforts should be made to meet the expenditure within BE **2022-23** allocation by adhering to the economy orders issued by the Ministry of Finance from time to time. Wherever additional funds are required, the detailed justification in support of the same may be furnished. Further the item-wise requirement of funds under this Head for RE **2022-23** & BE **2023-24** and actual expenditure during last three years may be shown with full justification thereof.
4. It is requested to furnish RE / BE by **05.09.2022** positively without fail to this section for preparation of consolidated report and eventual submission of the report to Hqrs. Office by due date. Annexure regarding Office Expenses may please be forwarded to AN-III section while other projections may please be forwarded to AN-Pay section of this office.

This may please be accorded 'TOP PRIORITY'.


(S. VATSALA, IDAS)
Asst. Controller (AN)

Encl: As above



“हर काम देश के नाम”
कार्यालय रक्षा लेखामहानियंत्रक
उलान बटार मार्ग, पालम, दिल्ली छावनी 110010 -
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR MARG, PALAM, DELHI CANTT.-110010



Phone: 011-25665707 Fax: 011-25674806

email: hgan7.dad@nic.in

No. AN/VII/7220/RE 2022-23/BE 2023-24

Dated: 23.08.2022

To

All PCsDA/PIFAs/CsDA/IFAs
The PCA (Fys) Kolkata

(Through CGDA Website)

Subject: Preparation and submission of Revised Estimates for 2022-23 and Budget Estimates for 2023-24 under Major Heads 2052 - Salaries (DAD) & 7610 - Loans and Advances (DAD).

The Revised Estimates for the FY 2022-23 and Budget Estimates for the FY 2023-24 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 08/2022** may be taken as the basis for preparation of RE 2022-23, 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 2023-24 under various Heads, the trend of expenditure of the previous years may be taken as a guiding factor.
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 2022-23 and BE 2023-24, 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.

SALARY

5. Projection of funds under Salary Heads for RE 2022-23 & BE 2023-24 may invariably be made in the **Appendix IX-A**. The effective strength of the establishment may be taken into account. The funds required for Ad-hoc Bonus may distinctively be shown in Appendix-IX-A to enable us to project the same in RE 2022-23 to the Ministry.

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6. Funds required under Head 'Other Allowances' (00/094/26) should be supported by an additional items-wise statement indicating the last 3 years actual expenditure and expenditure incurred up to 08/2022. Item wise requirement of funds for each item i.e. HRA, CEA, Honorarium, LTC etc. may be shown in a separate **Annexure-I**.

WAGES

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

OVERTIME ALLOWANCE

8. The requirement under this Head may be projected in **Annexure-III**, keeping in view of the latest orders on the subject.

TRAVEL EXPENSES (DOMESTIC)

9. It should be ensured that the projections under this Head may be made in **Annexure IV-A & IV-B** giving the details of Expenditure and Estimates under each sub-unit of TE (i.e. TA on Transfer, TA Temporary duty officers, TA Temporary duty staff, Local Audit and Transfers affected by CGDA, & TA/DA on training). *While making the projection for RE 2022-23, the funds constraints under this Head brought out earlier vide BE allocation letter may be kept in view.*

OFFICE EXPENSES

10. The details of expenditure to be incurred during financial year 2022-23 and 2023-24 under this Head may be projected in Annexure 'V'. **All out efforts should be made to meet the expenditure within BE 2022-23 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 2022-23 & BE 2023-24 and actual expenditure during last three years may be shown in separate statements with full justification thereof. The office-wise allocation/projection of funds may also be attached separately. **Projections showing Allotment/Expenditure profile by PCsDA/CsDA during 2019-20, 2020-21 & 2021-22 in respect of their Main Office & other sub-offices excluding IFAs (SAG Level)/Area Accounts Offices/PAOs/DPDOs may be submitted in Annexure 'V-A' & 'V-C'. Similarly, the Projections showing Allotment/Expenditure in respect of IFAs (SAG level) / Area Accounts Offices/PAOs/DPDOs may be submitted on Annexure 'V-B' & 'V-D' to enable us to process the projections with a view to making direct allocation to IFAs (SAG level)/Area Accounts Offices/PAOs/DPDOs. The total projection under Head 'Office Expenses' may be summarized in a separate summary (Annexure-V) and carried over to the Main Summary.**

PROJECTION IN RESPECT OF IFA (SAG LEVEL)

11. PCsDA/CsDA are requested to indicate the requirement of funds under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' in respect of IFA offices (SAG level) under their organisation after obtaining the projection for RE/BE from their respective IFAs. The same may be shown in the Annexure IV-A and IV-B distinctly. It may be ensured that the requirement of IFAs under your organisation

under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' has been taken into account before making projection to this HQ office so that requirement of IFAs (SAG level) is considered at the time of RE/BE allocation stage only. The HQrs Circular No. AN/VII/ 7220/ BE 2022-23 dated 13.04.2022 should also be kept in view, while making projections under the head 'Travel Expenses (Domestic)'.

PROJECTION IN RESPECT OF NADFM, PUNE

12. 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 V-B distinctly.

INFORMATION TECHNOLOGY

13. Requirement of funds under Head 'Information Technology' may be projected to IT & S Section of this HQ office.

OTHER ADMINISTRATIVE EXPENSES

14. 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. The accurate and realistic projections may be made in **Annexure-VI**. In addition, the requirement of funds for training may be projected under the head, separately.

RENT, RATES & TAXES

15. The commitments made for the year 2022-23 and 2023-24 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 2020-21 and 2021-22 may also be included in RE 2022-23 and BE 2023-24 projections, giving full details i.e. period and rates in **Annexure-VII**.

PROFESSIONAL SERVICES

16. RE/BE projections under this Head may be made giving full details of outside agencies to whom the payment is to be made in **Annexure-VIII**. Further, it is stated that as per RDR Pamphlet 2010 the appropriate code head regarding charges for legal services, consultancy fees, remuneration to the examiners, invigilators etc for conducting examination comes under 00/094/38 code head under object head 28-Professional Services. Therefore, the same may be projected under Professional services (00/094/38).

MEDICAL TREATMENT

17. Projection of funds under Head 'Medical Treatment' for RE 2022-23 & BE 2023-24 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-IX**. 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.

CHARGED EXPENDITURE

18. 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 2022-23 and 2023-24 may also be intimated to enable us to project the consolidated demand to Ministry through RE/BE projections.

LOANS AND ADVANCES

19. (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 2022-23 and 2023-24 respectively. The Projections under Head '**Loans and Advances**' may be submitted in **Annexure-XI** to enable us to consolidate the same.

RECEIPT BUDGET

20. The estimates may be made for RE 2022-23 and BE 2023-24 in the prescribed format based on the actual receipts during last financial year and receipts upto 08/2022 during the current financial year and may be submitted in **Annexure-XII** under a separate forwarding letter.

21. 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, No Annexure for that Head is required to be submitted/attached.**

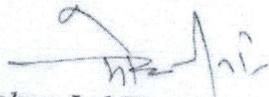
- a) Main Summary
- b) Appendix - IX A
- c) Annexure - I
- d) Annexure - II
- e) Annexure - III
- f) Annexure - IV A
- g) Annexure - IV B
- h) Annexure - V
- i) Annexure - V -A & V- C
- j) Annexure - V-B & V-D
- k) Annexure - VI
- l) Annexure - VII

- m) Annexure - VIII
- n) Annexure - IX
- o) Annexure - XI (specifically for Loans & Advances)
- p) Annexure - XII (Receipt Budget)

22. The proposal for Revised Estimates for 2022-23 and Budget Estimates for 2023-24 for Defence Accounts Department under MH 2052 & 7610 may please be submitted so as to reach this HQ by 6th September, 2022 positively.

23. Further, details of utilisation of current year's Budget till 08/2022 as per Govt. instructions may be enclosed.

24. It may please be ensured that the approval of the PCDA/PCA(Fys)/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.

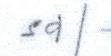

(Mohan Lal Meena)
Sr. ACGDA(AN)

Copy to:-

AN-Pay Section (Local)/
AN-General Admin Section (Local)/
CENTRAD, IT & S Section (Local)

- The proposal for RE 2022-23 and BE 2023-24 for Defence Accounts Department under MH 2052 & 7610 may please be submitted so as to reach this HQ by 6th September, 2022 positively.

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


(Mohan Lal Meena)
Sr. ACGDA(AN)

Main Summary									
RE 2022-23 & BE 2023-24									
Name of organisation:									
Sl No	Sub Head	Code Head	Actual 2021-22	BE 2022-23 Allot.	Expr upto August 2022	Anticipated Expr September 2022 to remaining period of the financial year)	(Rs. in thousands)		
							Total (Col (6) + (7))	Projection RE 22-23	Projection BE 23-24
1	2	3	4	5	6	7	8	9	10
1	Salary(Officers)	0/094/23							
2	Salary(Staff)	0/094/24							
3	Dearness Allowance/Dearness Pay	0/094/25							
4	Other Allowance	0/094/26							
	Total (Salary)								
5	Wages	0/094/27							
6	Travel Expenses (Domestic)	0/094/28							
7	Foreign Travel Expenses	0/094/31							
8	Office Expenses	0/094/30							
9	Rent, Rates & Taxes	0/094/31							
10	Over Time Allowances	0/094/37							
11	Other Admn. Expenses	0/094/42							
12	Other Admn. Expenses	0/094/35							
13	Profession & Special Services	0/094/38							
14	Medical Treatment	0/094/32							
15	Grant -in- Aid (Hostel Subsidy)	0/094/29							
	Grand Total								

Annexure-V-A

RE 2022-23 & BE 2023-24 Projections in r/o Main Office & other sub-offices excluding PAOs/DPDOs/t. /AAOs/IFAs
 under head 'Office Expenses' (0/094/30)

Name of organisation:

Sl No.	Name of Organisation	Actual Expr 2019-20	Actual Expr 2020-21	Actual Expr 2021-22	Average Expr (3 Years)	Allotment 2022-23	Expenditure upto 08/2022	Anticipated Expr (09/22 to 03/23)	Total Col (8)+(9)	(Rs. in thousands)		Remarks
										Projection RE 22-23	Projection BE 23-24	
1	2	3	4	5	6	7	8	9	10	11	12	13
carried over to summary for 'Office Expenses'												

RE 2022-23 & BE 2023-24 Projections in r/o (PAOs/DPDOs/AAOs/IFAs) under head 'Office Expenses' (U/094/30)												
Name of organisation												
Sl. No.	Name of Sub-Offices (CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs)	Actual Expr 2019-20	Actual Expr 2020-21	Actual Expr 2021-22	Average Expr (3 Years)	Allotment 2022-23	Expenditure upto 08/2022	Anticipated Expr (09/22 to 03/23)	Total Col (8)+(9)	(Rs. in thousands)		
	2	3	4	5	6	7	8	9	10	Projection RE 22-23	Projection BE 23-24	Remarks
1										11	12	13
2												
3												
4												
5												
6												
7												
carried over to summary for 'Office Expenses'												

Annexure-'V-D'

Item-wise RE 2022-23 & BE 2023-24 Projections in r/o ()/PAOs/DPDOs/AAOs/IFAs												
under head 'Office Expenses' (0/094/30)												
Name of organisation:												
Sl No.	Head	Actual Expr 2019-20	Actual Expr 2020-21	Actual Expr 2021-22	Average Expr (3 Years)	Allotment 2022-23	Expenditure upto 08/2022	Anticipated Expr (09/22 to 03/23)	Total Col (8)+(9)	Projection RE 22-23	Projection BE 23-24	(Rs. in thousands) 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	Petro/Diesel (78/094/30)											
4	Stationery (79/094/30)											
5	Furniture ((80/094/30)											
6	Liveries (81/094/30)											
7	HCW Esstt.(82/094/30)											
8	Office Eqpt. (83/094/30)											
9	Typewriters (84/094/30)											
10	Books/Periodicals (85/094/30)											
11	Vehicles (86/094/30)											
12	Casual Labourers (87/094/30)											
13	Printing/Binding (88/094/30)											
14	Other Misc. Expenses (89/094/30)											
	TOTAL											
carried over to summary for 'Office Expenses'												

Appendix-XII
PROFORMA

Loans to Government Servants etc.

Ministry / Department- Ministry of Defence (Civil)- Defence Accounts Department
Major Head - 7610

A. DISBURSEMENTS

2019-2020	Actuals			Major Heads Sub Heads, etc	(Rs. in thousands)			Brief reasons for variations
	2020-21	2021-22	2022-23 (upto Sep 2022)		BE 2022-23	RE 2022-23	BE 2023-24	
				1) Advance for the purchase of PC				
				TOTAL				

Number of eligible / entitled applicants as per rules (approx.)
Advance for purchase of Personal Computer

Applications pending/anticipated

B - REPAYMENTS OF THE PRINCIPAL

2019-2020	Actuals			Major Heads Sub Heads, etc	(Rs. in thousands)		
	2020-21	2021-22	2022-23 (upto Sep 2022)		BE 2022-23	RE 2022-23	BE 2023-24
				1) Advance for the purchase of PC			
				TOTAL			