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OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

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Azadi Ka
Amrit Mahotsav

No.A/III/13016/MES Corr

Dated : 25/06/2025

To

The Officer I/c
PAO (ORs) EME,
PAO (ORs) AOC,
AAO Army, Vizag,
ALL AO GEs –Secunderabad/Hyderabad/Suryalanka/Vizag
All Section in Main Office.

Sub : Booking of expenditure in respect of Grant No.19 – MoD (Civil).

Ref : HQrs letter No. A/B/I/13630/Mon-Corr/2025-26 dated 18/06/2025.

A copy of the HQrs letter cited under reference on the bookings of expenditure in respect of Grant No. 19 – MoD (Civil) is enclosed for necessary action and for strict compliance.

GO(A/cs) has seen.

Copy to :

The SAO i/c,
IT Section, LOCAL.

Sd/-
Sr.Accounts Officer (Accounts)

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

Sr.Accounts Officer (Accounts)



कार्यालय रक्षा लेखा महानियंत्रक

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

उलान बटार मार्ग, पालम, दिल्ली छावनी - 110010

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No. A/B/I/13630/Mont-Corr/2025-26

Date: 18.06.2025

To

1. All PCsDA/CsDA
2. AN - VII/XII - Local

Sub: Booking of expenditure in respect of Grant No. 19 - MoD (Civil)

Appropriation Accounts in respect Grant No. 19 - MoD (Civil) is being prepared by this HQrs office duly indicating the reason for excess expenditure and savings against the allotment at the end of every Financial Year. It has been observed, in the past, that there have been continuous trends of excess expenditure and savings in different sub heads. The cases of excess bookings have been pointed out by Office of the DGADS and commented upon adversely by them.

2. It is therefore, enjoined upon all concerned that utmost care should be taken to avoid booking of excess expenditure against allotment in respect of code heads specifically pertaining to Grant No. 19 - MoD (Civil) covering expenditure in respect of organizations such as Border Road Organisation, Coast Guard Organisation, Defence Estates Organisation, Armed Forces Tribunal, Defence Accounts Department, DOD, DDP, DESW, DR&D, DMA and Canteen Stores Department. The expenditure may be booked under the relevant code heads only as specified in the sanctions and as per the allotment letters issued by the respective organizations and in no case should expenditure be allowed to exceed the budgetary allotment under the relevant code heads. In this regard, procedure enumerated in Paras 228-231 of Defence Accounts Code (2014 Ed). may be strictly adhered to.

3. The cases of abnormally high or unusually low booking including cases where expenditure has been booked without allotment, cases of Nil booking against allotment, and cases of excess expenditure over allotments may be brought to the notice of the executive authorities concerned immediately under intimation to this HQrs office and remedial action ensured in such cases.

4. Necessary provisions/steps to be followed by the PCsDA/CsDA, inter-alia for proper budgetary management and to avoid excess expenditure over allocations are re-iterated in Annexure 'A' enclosed.

Please acknowledge receipt.

This issues with the approval of Sr. Jt. CGDA (A&B).

ACGDA (A&B)

Excess Expenditure related provision

Rule 61 – GFR 2017 - Excess Expenditure:

1. 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.
2. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation/ Supplementary Demands for Grants. (Refer Appendix 10).

Rule 64 (1) - GFR 2017 Additional Allotment for excess expenditure:

A subordinate authority incurring the expenditure shall be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority shall obtain additional allotment before incurring the excess expenditure. For this purpose, the authorities incurring expenditure shall maintain a 'Liability Register' in Form GFR 3.

64 (2) - GFR 2017:

A Disbursing Officer may not, on his own authority, authorize any payment in excess of the funds placed at his disposal. If the Disbursing Officer is called upon to honour a claim, which is certain to produce an excess over the allotment or appropriation at his disposal, he shall take the orders of the administrative authority to which he is subordinate before authorizing payment of the claim in question. The administrative authority shall then arrange to provide funds either by re-appropriation or by obtaining a Supplementary Grant or Appropriation or an advance from the Contingency Fund. Instructions contained in Note below Appendix 10 may also be kept in view.

Rule 69 – GFR 2017 - Excess Expenditure:

For easy reference an extract relating to procedures followed in the Accounts Office for check against provision of funds as a part of pre-check of bills has been placed at Appendix 10.

APPENDIX – 10 – GFR 2017

[See Rule 61 and Rule 69 of GFR 2017]

“CHECK AGAINST PROVISION OF FUNDS”

- a. The pre-check to be applied to all payments by the departmentalized Accounts Officers includes a check against provision of funds also.
- b. It is an important part of the functions of the Accounts Office to see that no payment is made in excess of the budget allotment.
- c. In order to exercise an effective check in this behalf, a separate register (DDO wise Bill Passing-cum-Expenditure Control Register –Form CAM –9) should be maintained in the Accounts Officer for each Drawing Officer and by sub-heads and units of appropriation so as to ensure at the time of passing each bill that the amount of the bill under check is covered by Budget allotment.
- d. If the amount of any bill leads to excess over the Budget allotment or is not covered by an advance from the Contingency Fund, the Accounts Officer should decline payment under advice to the authority controlling the grant so that the latter could arrange for additional funds.
- e. An Appropriation Audit Register (Form CAM – 62) shall be maintained.

NOTE:

- (i) In cases where payment of a bill/claim would lead to excess over the provision under any unit of appropriation the payment may be made by the Pay and Accounts Office only on receipt of an assurance in writing from the Ministry/Head of Department controlling the grant that the expenditure involved is not on a New Service, or New Instrument of Service; that necessary funds to accommodate the expenditure will be provided for in time by issue of re- appropriation order, etc., that a note to the effect has been kept for further action, and that the grant as a whole (i.e., separately under Revenue and Capital Sections) is not likely to be exceeded.
- (ii) This applies in respect of any new item of expenditure, provision for which does not exist in the Budget (as distinct from expenditure on “New Service” or “New Instrument Service” not provided in the Budget) as well as in cases where the existing provisions is not sufficient to cover the payments.
- (iii) In case of an urgent requirement of expenditure attracting the provisions of New Service/New Instruments of Service and thereby supplementary demands through the approval of Parliament, the same should be referred to Ministry of Finance.

- (iv) The excess expenditure in such cases can be allowed by the concerned Financial Advisers only on the specific approval of Secretary (Expenditure) that the necessary funds will be made available through the next batch of supplementary demands for grant.
- (v) If such a contingency in regard to inevitable payment of a bill should arise towards the close of financial year and the grant as a whole is likely to get exceeded thereby, order of the FA on behalf of the Chief Accounting Authority would have to be sought.
- (vi) In case the additional funds required are to be made available merely by reallocation (and not by re- appropriation) of savings, if any, under the same sub-head of appropriation, the related claim will be passed for payment only after additional funds therefor are allocated in writing by the Controlling Officer.

FORM CAM – 9**(Applicable for Pay and Accounts Office which do not process bills in PFMS).**

(Para 2.4.3 of CAM)

D.D.O. - WISE BILL PASSING CUM EXPENDITURE CONTROL REGISTER

Sl. No.	Token No. or Bill Diary No.	Nature of Bill	Amount claimed	Amount passed for payment	Initials of P.A.O.	Expenditure Control Register								Total	Initials of AAO.
						Object Head									
						Budget allotment as it stands from time to time can be shown below each head									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				TOTAL											

TOTAL NOTES:-

- (i) Separate register will be maintained for each DDO.
- (ii) First few pages may be use for pasting the specimen signature of the DDO, allotment of funds to the DDO
- (iii) Allotment of funds may be noted at the top in red ink in Col. 7 to 15
- (iv) Progressive expenditure on passing each bill may also be noted in cols. 7 to 15 in red ink as a by-entry
- (v) Monthly total of expenditure may also be struck (apart from page-wise total) for reconciliation with accounts compiled
- (vi) Vouchers received from cheque drawing DDOs need not be posted in detail in the register; only the sub-head-wise totals may be entered in this register every week, from the compilation sheet
- (vii) Debits received through inward account and adjusted, should also be noted in the relevant columns to watch progress of expenditure. Note: Budget availability under each object head would be shown at the time of conduct of pre-check by PAO in PFMS. The details would be available under PFMS CAM Report No.BUD-04-Expenditure Control Register.

Steps to be followed by PCsDA/CsDA to avoid excess expenditure

- (i) Provision contained in chapter 3 (Rule 57-70) of GFR 2017 is the guiding principle for control of expenditure against budget. In addition to that, instructions issued by Ministry of Finance/MoD (Fin)/this HQrs office from time to time need to be complied with.
- (ii) Bills should be passed for payment only after checking that the allotments of funds are available against each Code Head/Sub Head/Minor Head.
- (iii) Before releasing payment it must be ensured from NCS that the expenditure is within the budgetary allocation at Minor Head level in case of two defence grants of MoD (Grant No. 20 & 21) and at Sub Head level in case two civil grants of MoD (Grant No. 19 & 22).
- (iv) In case it appears that expenditure is likely to be exceeded the allotted fund, and then the matter has to be taken with appropriate executive authorities under intimation to this HQrs office. In no case excess expenditure should be allowed to be incurred.
- (v) In terms of Appendix 10 referred to in Rule 61 & 69 of GFR 2017, a separate register (DDO wise Bill Passing-cum-Expenditure Control Register –Form CAM –9) should be maintained in the Bill passing section (of PCsDA/CsDA and it's sub offices) for each Drawing Officer and by sub-heads and units of appropriation so as to ensure at the time of passing each bill that the amount of the bill under check is covered by Budget allotment. This register will be maintained in office automation system.
- (vi) It should be ensured that all payments authorized by 'D' section are compiled simultaneously in NCS. In no case, it should be left un-compiled.
- (vii) It is the responsibility of the bill passing section to ensure that all payments made during the day are compiled/booked in the NCS.
- (viii) Accounts Section of all PCsDA/CsDA office will render code head/Minor head wise daily expenditure vis-a-vis budget allocation figures to all AO-GEs/Stores Section/M Section/Area Accounts Office/All bill passing Section for their expenditure monitoring purpose.
- (ix) During last month of financial year, the expenditure report as mentioned in Para (viii) above will be rendered twice a day.

Note: These are applicable only for payment of bills wherein the procurement is outside of GEM. Specific instructions on payment of GeM bills have been issued from time to time.