



रक्षा लेखा नियंत्रक (सेना)  
CONTROLLER OF DEFENCE ACCOUNTS (ARMY)

बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी - 250001

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वेबसाइट के माध्यम से "Circular"

दिनांक : 04/03/2022

Date: 04/03/2022

विषय:- Excess expenditure under- Defence Grants.

रक्षा लेखा महानियंत्रक, दिल्ली छावनी का उपर्युक्त विषयक दिनांक 28/02/2022 का पत्र संख्या A/B/I/0107/AA-Corr/2021-22 आपके सूचनार्थ, मार्गदर्शन एवं उचित कार्रवाई हेतु प्रेषित किया जाता है।

CGDA Delhi Cantt letter No. A/B/I/0107/AA-Corr/2021-22 dated 28/02/2022 is hereby forwarded for your information, guidance and necessary action.

संलग्नक: यथोपरि।

Encls: As above

लेखा अधिकारी  
Accounts Officer

फाईल संख्या: लेखा /I/ए.आर.ओ.बी/2020-21

File No. A/1/AROB/2021-22

वितरण/Distribution

1. समस्त अधीनस्थ कार्यालयों।
2. मुख्य कार्यालय के समस्त अनुभाग (स्थानीय)
3. आई. टी. एंड एस-III अनुभाग (स्थानीय)----- वेबसाइट पर अपलोड करने हेतु।

लेखा अधिकारी  
Accounts Officer



कार्यालय रक्षा लेखा महानियंत्रक  
उलान बटार रोड, पालम, दिल्ली छावनी 110010 –  
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e-mail: hqaccounts.cgda@gov.in



No. A/B/1/0107/AA-Corr/2021-22

Dated: 28.02.2022

To

**All PCsDA/CsDA/Establishment-Budget (Local)**

**Sub: Excess expenditure under – Defence Grants.**

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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.

2. In view of the above, it is 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 organizations under MoD (Civil) Grant such as MoD (Secretariat), JAKLI, BRO, Coast Guard Organization, Defence Estate Organization, Armed Forces Tribunal, Defence Accounts Department and CSD, may please be reviewed and **reasons for excess expenditure thereof** may please be ascertained and intimated to this HQrs office.

3. 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. *The expenditure may be booked under the relevant code heads only as specified in the sanctions/allotment letters issued by the respective organizations and in no case should expenditure be allowed to exceed the budgetary allotment under the relevant code head.*

4. It may also be ensured that the monthly expenditure returns are rendered to these organizations on the due dates so that they are in a position to monitor the progress of expenditure vis-a-vis the budgetary allocations and bring to the notice of your office any discrepancies noticed for corrective action as there is no scope for such rectifications once the accounts of the financial year stand closed.

5. Any excess expenditure due to misclassification coming into the notice after the closure of Financial Year should be investigated thoroughly and it may be ensured that adequate administrative/preventive measures to avoid recurrence of such excess due to misclassification are taken on priority basis under intimation to this HQrs office.

6. The overall status of expenditure booking vis a vis budgetary allocations under each code head operated may be brought to the notice of the GO/Addl CDA/CDA/PCDA on daily basis to ensure proper monitoring. It is further enjoined upon to all concerned that while passing bills availability of budgetary allocation in NCS should invariably be checked which can prevent any over booking.

7. Following statements are enclosed herewith for information and reference and for ensuring proper monitoring of expenditure at your end:

- (i) Annexure - A – Steps to be followed for monitoring of expenditure.
- (ii) Annexure B - statement of expenditure vis-a-vis allocation for last three financial years in respect of Defence Grants upto Minor Head level where excess expenditure was observed.
- (iii) Annexure C - Element wise breakup of code heads in respect of Defence Grants.
- (iv) Annexure D - Organisation/Major Head wise breakup of code heads in respect of MoD (Civil) Grants.

Jt. CGDA (Accounts)



**Annexure - A****Steps to be followed by Controllers Office to avoid excess expenditure**

- i. Provision Contained in Chapter 3 (Rule 57 to 70) of GFR-2017 and Chapter 13 of Defence Accounts Code is the guiding principle for control of expenditure against budget. In addition to instruction issued by Ministry of Finance/MoD (Fin)/this HQrs office from time to time needs to be complied with.
- ii. Bills should be passed only after checking that the allotments of funds are available against each Code Heads/Sub Heads/ Minor Heads level. Live data of expenditure vis-à-vis budget available upto Minor Head level in NCS. Before releasing payment or booking expenditure, availability fund upto Minor Head level has to be confirmed in NCS.
- iii. 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 HQrs office. In no case excess expenditure should be allowed to be incurred/booked against locally controlled heads.
- iv. A proper budget controlling/monitoring section/cell separately for Revenue and Capital Heads should be established in Accounts Section of all PCsDA/CsDA office.
- v. This budget controlling/monitoring section/cell will render daily expenditure vis-à-vis budget figures upto Minor Head level to all AO – GEs/Stores Section/ M Section/Area Accounts Office/All bill passing Sections for their expenditure monitoring purpose during last quarter of a financial year.
- vi. During last month of financial year the expenditure report as mentioned in Para (vi) above will be rendered twice a day.

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