

**IMPORTANT CIRCULAR**

**Speed Post**



**Office of the Controller General of Defence Accounts  
(Accounts & Budget Division)  
West Block-5, R K Puram, New Delhi**

No. A/B/II/11244/Mont/XVII

Dated: 03 Nov, 2009

To

All PCsDA/CsDA (excluding CDA BR, CDA CSD, CDA Funds & PCDA(P) Allahabad

**Subject: Monitoring of Defence Expenditure- 2009-10.**

Analysis of Defence expenditure booked upto September 2009 has been carried out in this HQrs. It revealed that while the trend of expenditure in respect of certain heads is on higher side as compared to BE 2009-10, there are certain cases (both under Revenue and Capital heads) where the pace of booking is found to be very low. This trend of booking of expenditure needs to be reviewed/checked so that there are no cases of high/low bookings at the end of the financial year. For this purpose, a monitoring mechanism would need to be devised to ensure that the progress of expenditure is in line with budget allocations.

As per the guidelines issued by Ministry of Finance, 67% of the budget allocation should be booked by the end of December. Since first half of the financial year 2009-10 is already over, necessary steps would need to be taken to ensure that even pace of expenditure is maintained during the remaining part of the financial year. In this regard a proper watch on progress of expenditure relating to payments made by the executive authorities through S&S Imprest Accounts and Cash Assignment Accounts, would be necessary. There is also need to keep a watch on timely booking of expenditure on receipt of bills/accounts from the units and formations.

It is requested that necessary instructions may please be issued to the sub-offices/sections concerned under your jurisdiction to ensure that payments are released subject to availability of funds and there are no cases of overbooking of budget. Necessary timely action may also please be initiated to pursue the matter with the spending authorities concerned to submit the bills/accounts in time so that the expenditure already incurred, is accounted for in the same year's accounts and there is no rush of expenditure towards the end of the financial year.

Please acknowledge the receipt.

**Jt.CGDA (Accounts & Budget)**