



Office of the Controller General of Defence Accounts  
(Accounts & Budget Division)  
Ulan Batar Road, Palam, Delhi Cantt.

Important Circular No. 55 of 04/2010

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

dated: 09/04/2010

To

All PCsDA/CsDA

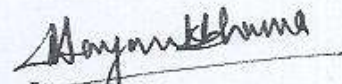
**Subject: Prompt Booking of Expenditure.**

Directorate General of Financial Planning, IHQ of MoD (Army)/GS Branch has pointed out that low percentage of booking of expenditure up to December' 2009 has affected allocation of funds to Army at RE 2009-10 stage as well as BE 2010-11 stage leading to lower allocation to budget holders. Piecemeal raising of observations as well as inordinate delay in booking of expenditure after submission of bills are stated to be the contributory factors for the low pace of expenditure. It has been stated that large amount of expenditure for which bills were submitted was not booked by Controllers by Dec' 09.

This HQrs office, in various earlier communications/guidelines, has been stressing the need to ensure financial discipline and timely booking of expenditure. In this regard our Circular bearing no. A/B/II/1244/Mont/Vol-XVII dated 03/11/2009 and A/B/II/11244/Mont/ Vol-XVIII dated 09/02/2010 may be referred wherein the need to devise a monitoring mechanism to ensure even pace of expenditure in line with budget allocations has been stressed.

It is therefore requested that all necessary steps may be taken in liaison with the concerned authorities to get the accounts/vouchers expedited so as to book the expenditure in time. It may please be ensured that bills are passed within the stipulated time and observations are not raised in piecemeal. Necessary instructions in this regard may please be issued to all the sections in Main Office and sub-offices under your jurisdiction for strict compliance.

Please acknowledge receipt.

  
J. CGDA (A/Cs & Budget)