



Office of the Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt

Important Circular No. 62

No. A/B/II/11244/EDP/Vol III

dated: 02/12/2010

To

PCDA (SC) Pune
PCDA (CC) Lucknow
PCDA (R&D) New Delhi
PCDA (NC) Jammu

PCDA Bangalore
PCA (Fys) Kolkata
CDA Chennai
CDA Patna

CDA Guwahati
CDA (Army) Meerut
CDA (PD) Meerut

Subject: Non-compilation of expenditure in the same month's accounts

A review of compilation for the month of August, September and October' 2010 has been carried out by this HQrs office to ascertain whether expenditure booked by the Controllers during a particular month is compiled in the same month's accounts.

It is revealed that a fair amount of expenditure booked during a month has been compiled in the subsequent months. In this regard, statements (Annexure- 'A', 'B' & 'C') showing Controller-wise figures (with percentages) of deferred compilations relating to the months of August, September and October' 2010 are enclosed for ready reference.

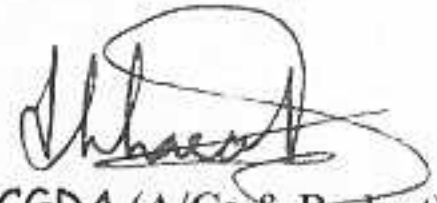
Similar lapses were noticed in the past also and Controllers were requested to ensure that expenditure booked during a month gets compiled in the same month's accounts. This HQrs office 'Most Important' letter bearing no. A/B/II/11244-EDP-II dated 8.2.2010 refers in this regard. In spite of the above slippage of bookings of the previous months to the next months' compilation still persists.

In view of the position that monitoring of expenditure is being carried out by Ministry of Defence (Fin) on day-to-day basis, timely and prompt compilation of expenditure is of paramount importance. Further, expenditure already incurred and kept outside the books of accounts is against the basic norms of accounting principles and has an adverse effect on budget formulation. This also results in gap between the expenditure figures available with the executive authorities and those appearing in the printed

compilation. The compilation of expenditure, therefore, needs to be monitored at an appropriate level.

It is therefore requested that the matter may please be looked into and reasons for delayed compilations interalia indicating the remedial measures taken to ensure timely compilation of expenditure, intimated to this office. It may also please be intimated whether the carry over bookings pertain only to the batch of Punching Medium of the last week the month or earlier.

A feed-back in this regard may be sent to this office urgently.



Jt. CGDA (A/Cs & Budget)

Statement showing Month wise/Controller wise details of bookings compiled during August 2010.

(Rs in crores)				
PCsDA/CsDA	Amount compiled during August 2010 pertaining to August 2010	Amount compiled during August 2010 pertaining to previous months	Total amount compiled during August 2010	%age of amount (compiled during August 2010)pertaining to previous months on the total amount compiled in August 2010
PCDA (CC) Lucknow	196.73	59.69	256.42	23
PCDA (SC) Pune	725.92	133.03	858.95	15
For CDA (CC) by CDA Patna	17.65	3.00	20.65	15
CDA Guwahati	344.76	4.88	349.64	1
CDA Patna	576.78	5.91	582.69	1
CDA (Army) Meerut	692.66	7.04	699.70	1
PCA (Fys) Kolkata	1059.20	9.18	1068.38	1
PCDA (R&D) New Delhi	221.02	1.81	222.83	1
PCDA Bangalore	2919.82	15.07	2934.89	1
CDA Chennai	225.46	0.70	226.16	0
PCDA (WC) Chandigarh	950.80	0.97	951.77	0
PCDA New Delhi	2504.11	1.70	2505.81	0
CDA Jabalpur	389.16	0.04	389.20	0
PCDA (BR) New Delhi	434.88	0.01	434.89	0
PCDA (Navy) Mumbai	1148.50	0.01	1148.51	0

Statement showing Month wise/Controller wise details of bookings compiled during September 2010.

(Rs in crores)

PCsDA/CsDA	Amount compiled during September 2010 pertaining to September 2010	Amount compiled during September 2010 pertaining to previous month	Total amount compiled during September 2010	%age of amount (compiled during September 2010)pertaining to previous months on the total amount compiled in September 2010
CDA (PD) Meerut	231.44	121.63	353.07	34
For CDA (CC) by CDA Patna	38.22	14.75	52.97	28
PCDA (CC) Lucknow	818.55	205.82	1024.37	20
CDA (Army) Meerut	1192.57	85.72	1278.29	7
PCDA (R&D) New Delhi	143.02	10.02	153.04	7
PCDA (SC) Pune	3147.36	172.98	3320.34	5
CDA Patna	964.35	34.53	998.88	3
CDA Guwahati	507.19	7.68	514.87	1
PCDA Bangalore	4274.54	62.16	4336.7	1
PCDA (BR) New Delhi	418.38	1.21	419.59	0
PCA (Fys) Kolkata	1033.53	2.05	1035.58	0
PCDA (Navy) Mumbai	1630.53	1.11	1631.64	0
CDA (R&D) Bangalore	355.03	0.01	355.04	0
PCDA New Delhi	2144.02	0.06	2144.08	0
CDA Secunderabad	1096.14	0.03	1096.17	0
CDA Chennai	725.12	0.01	725.13	0

Statement showing Month wise/Controller wise details of bookings compiled during October 2010.

PCsDA/CsDA	Amount compiled during October 2010 pertaining to October 2010	Amount compiled during October 2010 pertaining to previous month	Total amount compiled during October 2010	%age of amount (compiled during October 2010)pertaining to previous months on the total amount compiled in October 2010
For CDA (CC) by CDA Patna	40.07	13.06	53.13	25
PCDA (CC) Lucknow	773.75	144.29	918.04	16
CDA Patna	602.02	89.7	691.72	13
PCDA (SC) Pune	1032.52	126.36	1158.88	11
CDA Guwahati	240.46	12.71	253.17	5
CDA Chennai	286.95	10.92	297.87	4
PCA (Fys) Kolkata	1541.17	40.06	1581.23	3
PCDA (NC) Jammu	484.08	11.97	496.05	2
PCDA (R&D) New Delhi	325.42	5.36	330.78	2
PCDA (SWC) Jaipur	167.33	0.77	168.10	0
PCDA Bangalore	1643.36	3.47	1646.83	0
PCDA New Delhi	1190.71	0.5	1191.21	0
PCDA (Navy) Mumbai	1792.88	0.69	1793.57	0
CDA Secunderabad	1141.11	0.01	1141.12	0