



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
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A/Cs Circular No of 67/1/2011

No. A/III/7896/RE-BE-2010-11

Dt. 24-01-2011

To,

All PCsDA/CsDA
{including AN-VI (local)}

Sub: - Revised Estimates 2010-11 and Budget Estimated 2011-12

As per Para 171 and 174 of Defence Account Code Cash Requirement Estimates of Defence Services for Revenue Debts and Remittance Heads are centrally prepared by the Ministry of Defence (Fin) for which projections are made by the Controllers' Offices. Prior to the financial year 2010-11, the data in this regard was being called for by the Ministry of Defence (Fin) directly from the Controller Offices and the Cash Requirements were being consolidated by them. From the current financial year, consolidated estimates will be forwarded to the Ministry of Defence (Fin) by the HQrs Office.

2. While scrutinizing the report of the Controller Offices for the Revised Estimates 2010-11 and Budget Estimated 2011-12 some of the shortcomings noticed are as under:

(i) Though the Ministry of Defence (Fin) has prescribed formats for intimating RE-BE, the budget projections have not been made in the prescribed format.

(ii) The projections were made by most of the PCsDA/CsDA offices in respect of RD&R heads mentioned verbatim in the Ministry of Defence (Fin) ID No 11 (16)/Bud/-I/2010 dt 28-09-2010 without taken into account the spirit of the letter and the provisions contained in Para 171 of Defence Account Code. Cash Requirements are required to be projected in all such cases where cash flow takes place. Some of the heads incorporated in the Pamphlet of RD&R heads have not been taken into account for which projections are to be made. Therefore, the code heads in which Cash Requirements are required to be projected needs to be updated from the revised edition of the Pamphlet of RD&R for future compliance. The updated list of the code heads which were operated by the Controllers' Offices during the financial year 2009-10 is contained in the enclosed Annexure 'A'. The Annexure 'A' may please be updated from time to time.

(iii) It has been noticed that estimates in respect of certain heads like GPF, Loan to Government Servants, Deposits have not been projected by some of the PCsDA/CsDA. Similarly, projections were made in respect of some of the heads like TBOs and Exchange Accounts in which cash flow is not undertaken.

(iv) In some code heads, the figures indicated in the prescribed format under the columns of 'Actuals 2009-10' varied with the progressive figures reflected in the book compilation for the March Manual Account 2010.

(v) Reasons for abnormal variations were not indicated by most of the PCsDA/CsDA.

(vi) Cash Requirements were given by some of the PCsDA/CsDA in Rupees instead of thousands.

(vii) Cash Requirements were not timely submitted despite repeated reminders.

3. In view of the above, the procedure needs to be streamlined and a suitable monitoring mechanism needs to be put in place by the Controllers' Office for rendition of correct and timely report to HQrs Office for consolidation and onwards submission to Ministry of Defence (Fin). It has, therefore been decided that from the financial year 2011-12, the Budget Estimates (BE) for the relevant year Revised Estimated (RE) for the same year and the Budget Estimates (BE) for the next financial will be forwarded to HQrs Office so as to reach by 30th Sep positively, every year. While forwarding estimates, it will be ensured that:-

(i) RE-BE are prepared in thousands of figures strictly in the enclosed Annexure A', 'B' and 'C'.

(ii) The compiled figures wherever reflected in the above Annexure agree with the compiled actuals.

(iii) Reasons for the variations are invariably mentioned under the relevant column of the Annexure.

(iv) A Soft copy of the above Annexure is also placed on WAN or sent to HQrs office in CD in MS Excel.

(iv) Prescribed time schedule is strictly adhered to.

4. A soft copy of this circular is placed on the WAN in the folder entitled 'RE-BE'.

This report may please be noted in the Register of Reports and Returns.


JtCGDA (A&B)
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Nonrecurrence of Heads	Major Head	Sub-Major Head	Minor Head	Code	Actuals of the previous year from the year for which BE-RE are to be projected		Actuals from 01 Oct to 31 March of the previous year (from the year for which BE- RE are to be projected)		Actuals upto the month of Sep (for the year for which BE-RE are to be projected)		BE (Year to be mentioned) (current financial year)		RE (Year to be mentioned) (current financial year)		BE (Year to be mentioned) (Next financial year)	Remarks
					Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)		
2	3	4	5	6	8	9	10	11	12	13	14					
Taxes on Income and Expenditure	0020	00	101	002200	0	0	0	0	0	0	0	0	0	0	0	
		00	103	002203	0	0	0	0	0	0	0	0	0	0	0	
				002204	0	0	0	0	0	0	0	0	0	0	0	
		Total	103	002204	0	0	0	0	0	0	0	0	0	0	0	
		00	504	002205	0	0	0	0	0	0	0	0	0	0	0	
		00	505	002206	0	0	0	0	0	0	0	0	0	0	0	
		00	800	002201	0	0	0	0	0	0	0	0	0	0	0	
	0021	00	101	003202	0	0	0	0	0	0	0	0	0	0	0	
				003203	0	0	0	0	0	0	0	0	0	0	0	
		Total	101	003203	0	0	0	0	0	0	0	0	0	0	0	
		00	102	003200	0	0	0	0	0	0	0	0	0	0	0	
		00	103	003204	0	0	0	0	0	0	0	0	0	0	0	
				003205	0	0	0	0	0	0	0	0	0	0	0	
		Total	103	003205	0	0	0	0	0	0	0	0	0	0	0	
		00	504	003209	0	0	0	0	0	0	0	0	0	0	0	
		00	505	003210	0	0	0	0	0	0	0	0	0	0	0	
		00	800	003207	0	0	0	0	0	0	0	0	0	0	0	
				003208	0	0	0	0	0	0	0	0	0	0	0	
		Total	800	003208	0	0	0	0	0	0	0	0	0	0	0	
	0044	00	115	004112	0	0	0	0	0	0	0	0	0	0	0	
Sub-Total					0	0	0	0	0	0	0	0	0	0	0	
Interest Receipts	0049	03	191	004203	0	0	0	0	0	0	0	0	0	0	0	
		03	195	004204	0	0	0	0	0	0	0	0	0	0	0	
		03	800	004207	0	0	0	0	0	0	0	0	0	0	0	
		03		004208	0	0	0	0	0	0	0	0	0	0	0	
		03		004209	0	0	0	0	0	0	0	0	0	0	0	
		03		004210	0	0	0	0	0	0	0	0	0	0	0	
		03		004216	0	0	0	0	0	0	0	0	0	0	0	
		03		004219	0	0	0	0	0	0	0	0	0	0	0	
		03		004220	0	0	0	0	0	0	0	0	0	0	0	
		Total	800		0	0	0	0	0	0	0	0	0	0	0	
Sub-Total					0	0	0	0	0	0	0	0	0	0	0	
Interest Payments	2049	03	104	004201	0	0	0	0	0	0	0	0	0	0	0	
		03		004202	0	0	0	0	0	0	0	0	0	0	0	
		03		004203	0	0	0	0	0	0	0	0	0	0	0	
		03		004204	0	0	0	0	0	0	0	0	0	0	0	
		03		004205	0	0	0	0	0	0	0	0	0	0	0	
		03		004206	0	0	0	0	0	0	0	0	0	0	0	
		03		004207	0	0	0	0	0	0	0	0	0	0	0	
		03		004209	0	0	0	0	0	0	0	0	0	0	0	
		Total	104	004213	0	0	0	0	0	0	0	0	0	0	0	
		03	109	004215	0	0	0	0	0	0	0	0	0	0	0	
		03		004216	0	0	0	0	0	0	0	0	0	0	0	
		Total	109	004216	0	0	0	0	0	0	0	0	0	0	0	
		03	110	004211	0	0	0	0	0	0	0	0	0	0	0	
		03	117	004218	0	0	0	0	0	0	0	0	0	0	0	
		03		004227	0	0	0	0	0	0	0	0	0	0	0	
		03		004228	0	0	0	0	0	0	0	0	0	0	0	
		03		004229	0	0	0	0	0	0	0	0	0	0	0	
		03		004230	0	0	0	0	0	0	0	0	0	0	0	

Nonfinancial source of funds	Major Head	Sub-Major Head	Minor Head	Code Head	Actuals of the previous year (than the year for which BE-RE are to be projected)		Actuals from 01 Oct to 31 March of the previous year (than the year for which BE-RE are to be projected)		Actuals upto the month of Sep (for the year for which BE-RE are to be projected)		BE (Year to be mentioned) (current financial year)		RE (Year to be mentioned) (current financial year)		RE (Year to be mentioned) (Next financial year)	Remarks
					Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)	Receipts (CR)	Charges (DR)		
3																
					03	0	0	0	0	0	0	0	0	0	0	0
					Total	117	0	0	0	0	0	0	0	0	0	0
					60	701	00421	0	0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0	0	0	0
Sub-Total																
Deposit Link Insurance Payments	2235				60	104	00811	0	0	0	0	0	0	0	0	0
					60	105	00830	0	0	0	0	0	0	0	0	0
					60	200	00930	0	0	0	0	0	0	0	0	0
						0	0	0	0	0	0	0	0	0	0	0
Sub-Total																
Loans to Government Services	7610				00	201	01207	0	0	0	0	0	0	0	0	0
							01217	0	0	0	0	0	0	0	0	0
					Total	201	0	0	0	0	0	0	0	0	0	0
					00	202	01212	0	0	0	0	0	0	0	0	0
							01213	0	0	0	0	0	0	0	0	0
							01222	0	0	0	0	0	0	0	0	0
							01223	0	0	0	0	0	0	0	0	0
					Total	202	0	0	0	0	0	0	0	0	0	0
					00	203	01209	0	0	0	0	0	0	0	0	0
							01219	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0	0	0	0					
			0	0	0	0	0	0								

[illegible]

[illegible]

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Annexure B
IN THOUSANDS

(1) SUMMARY STATEMENT OF CASH REQUIREMENT ESTIMATES

In thousands

Sl	Description of the Major Head	Major Head	Actuals for the previous year		BE (year to be mentioned)		RE (year to be mentioned)		BE for the next financial year (year to be mentioned)	
			Receipt (Cr)	Payment (Dr)	Receipt (Cr)	Payment (Dr)	Receipt (Cr)	Payment (Dr)	Receipt (Cr)	Payment (Dr)
1	Taxes on Income & Expenditure	0020, 0021 and 0044								
2	Interest Receipts	49								
3	Interest Payments	2049								
4	Deposit Linked Insurance Scheme	2235								
5	Loan to Govt. Servants	7610								
6	General Provident Fund	8009								
7	Other Deposit	8342								
8	Defence Deposit	8444								
9	Suspense Accounts	8659								
10	Defence Service Dept. Balance	8671								
11	Transfer between MES	8782								
12	Exchange Account between CsDA	8797								
13	Adjusting Accounts with Railways	8787								
14	Adjusting Accounts with Post	8788								
15	Reserve Bank of India	8675								
16	Insurance and Pension Fund	8011								
17	Defence Advances	8551								
18	Security Deposits made by the Government	8674								
19	Civil Deposits (Unclaimed Deposits)	8443								
20	Permanent Cash Imprest	8672								
	Total		0	0	0	0	0	0	0	0

Sl No	Nomenclature of Heads	Major Head	Sub-Major Head	Minor Head	Actuals of the previous year than the year for which BE-RE are to be projected	BE (year to be mentioned)	RE (year to be mentioned)	Reasons for variation	BE for the next financial year	Reasons for variation in BE w.r.t RE
1	2	3	4	5	6	7	8	9	10	11
	Interest Payments	2049	03	104	0	0	0		0	
			03	110	0	0	0		0	
			03	117	0	0	0		0	
	Total				0	0	0		0	