

**MOST IMPORTANT**

Speed Post / Through CGDA website  
**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

No. A/B/I/13630/Mont-Corr/2017-18

Dated: 15.12.2017

To

All PCsDA/CsDA  
AO (DAD), 'G' Block,  
AN - VII/XII - Local

Sub: Booking of expenditure in respect of Grant No. 19 - MoD (Misc)

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Appropriation Accounts in respect Grant No. 19 - MoD (Misc) is being prepared by this HQrs office duly indicating the reason for excess expenditure and savings against the allotment at the end of every Financial Year. It has been observed, in the past, that there have been a continuous trend of excess expenditure and savings in different sub heads. The cases of excess booking has continually been pointed out by Office of the DGADS.

2. It is therefore, enjoined upon all concerned that utmost care should be taken to avoid booking of excess expenditure against allotment in respect of code heads specifically pertaining to Grant No. 19 - MoD (Misc) covering expenditure in respect of organizations such as Boarder Road Organisation, Coast Guard Organisation, Defence Estates Organisation, Armed Forces Tribunal, Defence Accounts Department, DOD, DDP, DESW, DR&D and Canteen Stores Department. The expenditure may be booked under the relevant code heads only as specified in the sanctions and as per the allotment letters issued by the respective organizations and in no case should expenditure be allowed to exceed the budgetary allotment under the relevant code heads. In this regard, procedure enumerated in Paras 228-231 of Defence Accounts Code - 2014 Ed. may be strictly adhered to. The position would be monitored by High Level Committee at MoD (Fin) separately

3. The cases of abnormally high or unusually low booking including cases where expenditure has been booked without allotment, cases of Nil booking against allotment, and cases of excess expenditure than allotment may be brought to the notice of the executive authorities concerned immediately under intimation to this HQrs office. The position may be monitored and cases of abnormal booking may be apprised to this HQrs office on monthly basis w.e.f. November 2017 onwards, giving position of allotment vis-a-vis expenditure incurred with reasons for excess/savings and the action taken thereon. The report may be rendered by 10th of the following month.

  
Jt. CGDA (A&B)