



कार्यालय, रक्षा लेखा महानियंत्रक
उलन बटार रोड, पालम, दिल्ली छावनी - 110010
Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt- 110010



AN/VII/7220/BE/CMS/2020-21

Dated: 21.09.2020


To

The All PcsDA/PCA (Fys)/CsDA

(Through CGDA Website)


Subject: Instructions/Cautions for preparation of Revised/Budget estimates on realistic basis to avoid savings or excess w.r.t total allocations/grant under each sub/detailed head.

A copy of MoD (Fin) ID No-1 (8-ATN)/Fin (Bud-II)/2020/dated 11th September, 2020 on the subject is forwarded herewith for strict compliance please.


(Amit Gupta)
Sr. Dy. CGDA (AN)

Copy to:-

1. IT & S Wing: - For uploading on CGDA Web site.
2. AN-Pay Section (Local).


(Amit Gupta)
Sr. Dy. CGDA (AN)

Most Important
Budgetary Matter

MINISTRY OF DEFENCE (FINANCE)
(Budget Division)

Subject: -Instructions / Cautions for preparation of Revised/Budget estimates on realistic basis to avoid savings or excess w. r. t. total allocations/grant under each sub/detailed head.

Kindly refer to the subject cited above

2. It has been noticed that despite pointing out repeatedly by this Division & Audit, excess has occurred under, MH-2037-CGO, MH- 2052-BRO, MH-2055-JAKLI, MH- 3054 (BRO), in Revenue Section and MH- 4059-DAD & MH- 5054- BRO in capital section and huge savings occurred under MH- 2014, MH-2052 (voted)-(under DoD, DDP, DR&D, DESW, DAD & DEO), MH-2059(DAD), MH-2075-CSD, MH-2216(DAD) & MH-3601(BRO) in Revenue Section and MH- 4047- CGO, MH- 4059 (DEO) and MH-4216 in Capital Section, which indicates systemic weakness in Budgetary control. Besides, same type of explanations/reasons are given for the savings/excess occurred year after year without even addressing the basic issues involved for such recurrences which shows that no sincere efforts have been made to ensure an optimum utilization of the allocated funds.


3 Persistent Savings/excess being reported under various heads repeatedly would therefore require responsibility being fixed for such recurrences after obtaining justifications/clarifications from all the budget controlling authorities. Concrete remedial action must be taken immediately to arrest the savings/excess to an optimum level.

4 It is, reiterated that utmost caution and accuracy be ensured while estimating requirement of funds for RE 2020-21 and BE 2021-22 after taking into account all the instructions issued by Ministry of Finance from time to time and adherence to the expenditure control during the current/ensuing financial year as well. In order to ensure that the budgetary projections are made after an accurate and realistic assessment of the requirements and visualization of the actual / anticipated expenditure, detailed reasons by giving the numerical impact in respect of each components of the respective detailed/sub-head should invariably be recorded where the estimations are increased or decreased **by 10% or more** w. r. t. the actual expenditure during the last financial year

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(i.e.2019-20), etc. Moreover, OM No. 7(1)/E. Coord/2014 dated 29.10.2014 regarding "Expenditure Management- Economy Measures and Rationalization of Expenditure" issued from Ministry of Finance, Department of Expenditure in Budget circular 2020-21 should be kept in view while projecting the estimates regard RE 2020-21 & BE 2021-22.

5- These instructions may please be circulated to all concerned for avoiding savings or excess over the approved grant. Remedial measures / corrective action taken in this regard may kindly be intimated to this Division for apprising the position to DGA (DS).



(Ambarish Barman)
Director

Tel. Ph. - 2301 2554

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| 1. Addl. DGDE /AFA (Fin/Works) | - in r/o DEO |
| 2. Sr. Jt. CGDA (AN), / DFA (DAD/Coord) | - in r/o DAD |
| 3. JS (E)/DS (Genl.) | - in r/o DOD, DDP, DR&D, DESW |
| 4. JS (Coord & Estt) | -in r/o DMA |
| 5. Principal Registrar, AFT | - in r/o AFT |
| 6. Dir (Works/BR), MoD, Dir. (Fin/BR) | - in r/o BRO |
| 7. G.M. CSD,"ADELPHI," Mumbai/ Dir. (Fin/Q) | - in r/o CSD |
| 8. Director (Plans), Coast Guard/ Dir.(Fin/CG) | - in r/o Coast Guard Organization |
| 9. Director (FP)/DDGFP-A | - in r/o JAK LI |
| 10. Director, IDSA / PO (Def.) | - in r/o IDSA |

MOD (Fin) ID No- 1(8-ATN)/Fin (Bud-II)/2020/

dated: 11th September, 2020