

कार्यालय, रक्षा लेखा महानियंत्रक
OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010
ULAN BATAR MARG, PALAM, DELHI CANTT.-110010

No. AN/VII/7220/RE 17-18/BE 18-19

Dated 21.09.2017

To

All PCsDA/CsDA/PCA(Fys)

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.


In continuation to this HQrs. circular of even no. dated 16.08.2017 a copy of Ministry of Defence (Finance) (Budget-II) ID No. 1(8-ATN)/Fin(Bud-II)/2017 dated 31.08.2017 on the above subject is forwarded herewith for information and strict compliance.

Encl:- As above.


(Kavita Garg)
Sr.Dy.CGDA(AN)

Copy to:-

1. HQrs. office (IT&S Cell) - for uploading on website.


(Kavita Garg)
Sr.Dy.CGDA(AN)

MINISTRY OF DEFENCE (FINANCE)
(Budget-II)

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.

Handwritten notes:
- N. P. (2017)
19/09/17

It has been noticed that despite pointing out repeatedly by this Division & Audit, excess has occurred under Major Heads -2052 (under DDP (voted) DR&D (voted) & DAD (Charged)), MH-2037-CGO & MH-2076-ECHS in Revenue Section and MH- 5054-BRO in capital section and huge savings occurred under MH- 2014, overall in 2052 (voted)-(under DoD, BRO, DAD & DEO), 2055-JAKLI, & 2075-CSD in Revenue Section and overall 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.

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

3- It is, therefore, stressed that utmost caution and accuracy be ensured while estimating requirement of funds for RE 2017-18 BE 2018-19 after taking in to 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 expenditures, 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

(i.e.2016-17), etc. Moreover, the 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 2017-18 should be kept in view while projecting the estimates regard RE 2016-17 & BE 2017-18.

4- 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.

M Pande
(Maulishree Pande)
Director (Finance/Bud)
Tel. Ph. - 2301 2554

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|---|-----------------------------------|
| 1- JS (E)/DS (Genl.) | - in r/o DOD, DDP, DR&D, DESW |
| 2- Principal Registrar | - in r/o AFT |
| 3- DFA (E/Genl.) | - in r/o Finance Division |
| 4- Director, IDSA / PO (Def.) | - in r/o IDSA |
| ✓ 5- Jt. CGDA (AN), / OSD (DAD/Coord) | - in r/o DAD |
| 6- Addl. DG (Admn), New Delhi / Addl. FA (K) | - in r/o DEO |
| 7-G.M. CSD, "ADELPHI," 119, Maharshi Karve Road, Mumbai, 400020/
BOCCS, "L" Block, N/Delhi / Addl. FA (RS) | - in r/o CSD |
| 8- Director (Plans), Coast Guard HQ/ DFA (CG) | - in r/o Coast Guard Organization |
| 9. Director (FP)/DDGFP-A | - in r/o JAK LI |
| 10- Dir (Works), MoD, Dir. (Fin/BR) | - in r/o BRO |
| 11- Director FP-2 | -in r/o ECHS |

MOD (Fin) ID No- 1(8-ATN)/Fin (Bud-II)/2017/ dated: 31 August, 2017