

**Office of the Principal Controller of Defence Accounts
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Accounts Circular

Dated: 31 / 01 / 2018

To

All Sub-Offices under PCDA Bangalore
All Sections in the Main Office, PCDA Bangalore

Sub: Booking of Expenditure in r/o Grant No. 19 - MoD (Misc)

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Appropriation Accounts in respect Grant No. 19 - MoD (Misc) is being prepared by 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 subheads. The cases of excess booking has continually been pointed out by office of the DGADS.

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 organisations 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 codeheads only as specified in the sanctions and as per the allotment letter issued by the respective organisations and in no case should expenditure be allowed to exceed the budgetary allotment under the relevant codeheads. In this regard, procedure enumerated in Paras 228-231 of Defence Accounts Code - 2014 Edition may be strictly adhered to. The position would be monitored by high level committee at MoD (Fin) separately.

The cases of abnormally high or unusually low booking cases including cases where expenditure has been booked without allotment, cases of NIL bookings

against allotment, and cases of excess expenditure than allotment may be brought to the notice of executive authorities concerned immediately under intimation to this Main Office. The position may be monitored and cases of abnormal bookings may be apprised to this Main Office on monthly basis w.e.f Nov 2017 onwards, giving position of allotment vis-à-vis expenditure incurred with reasons for excess/savings and the action taken thereon. The report may be rendered by 5th of the following month.

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