



रक्षा लेखा नियंत्रक कार्यालय, उदयन विहार, नारंगी, गुवाहाटी -781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, GUWAHATI
UDAYAN VIHAR, NARANGI, GUWAHATI-781 171

Tel. 0361-2640394/2641142



No. E/1/118/MER/Vol-XVI (Army)

Dated: 10/02/2021

To

All the CEs/CWEs/CCE(A)/CCE(NEP)

Subject: **Excess Expenditure over Allotment in a particular financial year.**

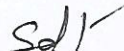
It has been observed during recent past that basic principles of financial control over expenditure as laid down in Financial Regulation and Account Code have not been adhered to by some of the GEs/AGEs and have incurred excess expenditure in different head of account against the allotments made to them. Please find enclosed Appendix-A herewith showing the name of GEs/AGEs against which instances of excess expenditure over allotment of fund against financial year 2019-20 were noticed.

Rule 112 of Financial Regulation Part-I and Para 188 of DAC clearly denotes the responsibility of authorities to whom allotments are made to watch the progress of expenditure and to see that expenditure does not exceed the allotments. Further, it has also been stipulated in para-13 of MES Regulation that no Officer will, in course of financial year, exceed aggregate budget allotment make to him on any work or under any sub-heads of maintenance.

Violation of above laid down Rules and Basic principles of financial control of expenditure has been adversely commented upon by the higher authority and the HQrs Office and directed to take utmost care to avoid excess expenditure over allotment so that budgetary control would be a meaningful instrument.

Therefore, it is requested that all the GEs/AGEs may be advised to review the expenditure made against different heads of account upto the month of March-2020 and revise allotment if any already received may be sent to this office or regularise the excess expenditure under the order of appropriate CFA

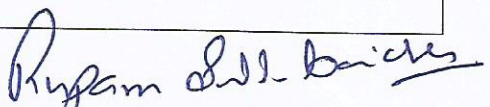
This may please be accorded top priority.
Please acknowledge receipt.


(N.K. Biswas)
Dy. Controller

Encl:a/a

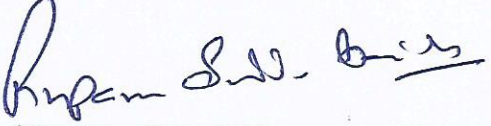
Copy to :-

All the GEs/AGE(I)s/ AGEs (A)/AF	For information and n/a with reference to above. In no case excess expenditure can be made beyond allotment.
All the AO GEs/ AGEs(I)/(Army/AF) CCE(A)/CCE(NEP)	For information w.r.t. above please. MER for the month of March'2020 may please be reviewed and all the cases wherein booking of expenditure is abnormally high or without allotment of fund or unusually low may be please be brought to the notice of CEs/CWEs/GEs/AGEs for necessary action at their end under intimation to this office. Further, it has also been observed that MER are not being forwarded to this office on due time resulting delay in monitoring of expenditure at this end. Few of the AO GEs are forwarding only the summery sheet of MER which not correct. MER with full job details need to be submitted to this office. During the cause of verification of MER, a copy of MER may be retained and submitted to this office for our further n/a.
Officer in Charge IT & S-Local	With a request to upload the memo in our official web site.


(Rupam Suklabaidya)
Accounts Officer (E/I)

Appendix-A

Excess over Allotment						
SL No.	Name of GE	Month	Code Head	Allotment Rs. in lakh	Expdr Rs. in lakh	Excess expdr Rs. in lakh
1	GE Lekhapani	Mar,2020	01/451/02	42.874	48.374	5.5
			01/463/01(C/O)	216.886	260.839	43.953
			01/463/01(N)	3.213	8	4.787
2	GE (AF) Borjhar	Mar,2020	52/761/08	77.71	84.515	6.805
3	GE(N) Tezpur	Mar,2020	01/462/00	50.88	54.387	3.507
			01/475/01	249.815	254.094	4.279
			01/451/02	6.43	8.017	1.587
4	GE Silchar	Mar,2020	01/463/01	340.648	420.004	79.356
5	GE Umroi	Mar,2020	01/463/01	152.743	184.261	31.518
			01/463/01	6.678	19.388	12.71
6	GE 872 EWS	Mar,2020	01/451/02	49.636	54.788	5.152
			01/463/01	61.782	62.27	0.488
			01/463/01	4.381	15	10.619
			01/463/03	0	0.05	0.05
7	GE Guwahati	Mar,2020	01/451/02	12.535	12.767	0.232
			01/463/01	129.712	157.405	27.693
			01/463/01	6.096	17.698	11.602


 Accounts Officer(E/I)