

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

दूर:/Tel. 0361-2640394/2641142 Ext-233 फ़ैक्स/Fax-0361-2640204/2640810

No.SC/II/Condm/Corr./18-19/19-20/Vol-I

Dated :- 06/09/2019

To

- | | | |
|--|--|---|
| (1) The HQ 3 Corps
PIN-908503
C/O 99 APO | (2) The HQ 4 Corps
PIN-908504
C/O 99 APO | (3) The HQ 101 Area
PIN-908101
C/O 99 APO |
| (4) The HQ 51 Sub-Area
PIN-908651
C/O 99 APO | (5) The HQ 41 Sub-Area
PIN-908641
C/O 99 APO | |

Sub :- **Claiming Condiment Expenditure : Irregularities thereof.**

Please refer to this office important circulars vide No.SC/II/Condm/Corr/18-19/Vol-I dated 6/11/2018, 06/02/2019, 30/04/2019 & 18/06/2019 underwhich the guidelines for claiming the condiment expenditure were circulated several times. But till date, most of the units/formations under your administrative jurisdiction are submitting their claims for advance and half yearly statement of expenditure account improperly. Some of the instances are furnished as under :-


- (i) Half yearly advance is being submitted without the feeding strength(anticipated) of 6 months (04/2019 to 09/2019). Revenue stamp is not being affixed on contingent bill for the advance amount more than Rs.5000/-;
- (ii) As per the guidelines, advance for condiment expenditure will be claimed after submission of the half yearly statement of expenditure account for the preceeding half year. But some of the units/formations are not adhered to the guidelines;
- (iii) Quarterly expenditure accounts are not being submitted for post audit purpose. Only half yearly statement of expenditure accounts are being submitted by maximum units/formations
- (iv) Bills/vouchers for purchase of condiment items are not being attached by some units/formations with their statement of expenditure account;
- (v) Non-condiment items purchased are being included in the statement of expenditure account as condiment items. Further, the units/formations purchased the item like papad,pickle,copra are required to furnish a certificate that their troops are deployed over 9000 feet altitude;
- (vi) Feeding strength of every month are either not being attached or those who attached are not found adm checked. Further, the ration strength for every month in respect of units/formations located in peace areas are not found audited by the LAO(A);

(Contd. on P/02)

- (vii) Unspent amount of advance for condiment expenditure for the last half-year i.e. 10/2018 to 03/2019 deposited through MRO have not been submitted by the numbers of units/formations with their statement of expenditure accounts.

In additions, it is also observed that the maximum units/formations are submitting contingent bills with the statement of expenditure accounts alongwith the related documents like paid vouchers, monthly feeding strength etc. for post audit with contingent bill also. Contingent bill is not required alongwith the statement of expenditure as the same is required at the time of submission of advance for condiment expenditure for half-yearly period only. Unnecessary submission of contingent bills has already been created multiple dak entries in our dak entry system resulting increase of unusal numbers of dak. Further, it has been made practise for submission of allotment letter of fund with the contingent bill while claiming advance by the units/formations. As such, it is requested to kindly direct the units/formations to submit the allotment letter of fund direct to the Accounts Section(Group-III) of this office as the same section is dealt with the uploading of allotment of fund in the system.

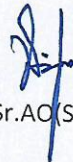
In view of the facts stated above, it is requested that the units/formations under your administrative jurisdiction may kindly be advised to comply the guidelines while submission of the advance for condiment expenditure as well as the statement of expenditure accounts for post audit.


(N.K.Biswas)
Deputy Controller(SC/II)

Copy to :-

The officer-in-charge,
EDP Section(Local)

| For uploading on the official site of this office please.
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Sr.AC(SC/II)