

Speed-Post/E-Mail

No. A/III/Budget Control/2022-23/Vol-III

Date: 12/01/2023

To,

All CWE's under CDA Guwahati

Subject: Excess Expenditure over allotment.

In recent past, it has been observed that frequent cases have come to the notice of this office of Excess Expenditure over allotment and the same has also been pointed out by the CGDA Office.


It is seen that the allotted funds are being frequently reappropriated from one head to other head by the Executive Authorities at the fag end of the year, resulting excess expenditure over allotment against various heads of Capital Expenditure as well as Revenue expenditure. In most of the cases, it is also seen that the reappropriation had been carried out without considering the expenditure already incurred by the concerned units and such post withdrawal of fund resulted in excess expenditure over allotment.

Keeping in view of above, it is advised that before issuing any communication on reappropriation of fund, a certificate may be obtained from the unit concerned as regards to actual expenditure and balance as on date against respective budgetary code heads with an understanding that the balance as shown in the certificate will not be incurred/booked till receipt of reappropriation of fund.

In this connection, it is also stated that all the AOs GE/AGE(I) have also been instructed by this office not to accept any Withdrawal/Reappropriation of fund allotment letters which may result in excess expenditure over allotment.

Therefore, all the unit authority may kindly be instructed to ensure availability of fund before processing of any kind of bills/vouchers to concerned AO GE/AGE(I) for authorization.

CDA has seen.


(N. Gohain)
Dy. CDA(A/Cs)

Copy to:-

1. All GE's/AGE(I)
(As per Standard List) -

For information with respect to above with a request to be more vigilant while processing any kind of payment to avoid excess expenditure over allotment.

2. All AO GE/AGE(1)
(As per Standard List) -

For information with reference to above with a request to liaise with executives for strict compliance of budget monitoring mechanism to avoid excess expenditure over allotment. Budget allocation letters may please be scrutinized before acted upon. Withdrawals beyond the expenditure already booked may not be acted upon and reported to this office. Reallocation letters may please be scrutinized to see that any additional allotment for a unit is associated with withdrawal of fund from another unit(s). Concerted efforts may be taken to keep the expenditure within allotted budget only. Under no circumstances excess expenditure over allotment will be acceptable. The officer-in-charge of respective sub-offices will be held personally responsible for reporting any cases of excess expenditure over allotment. Defaulter's list will be called for by the competent authority in due course.

SD/-
(Hareswar Deka)
Sr. AO (A/Cs)