

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI-71

Fax/Speed Post

No.E/I//118/MER/Vol-XII

Dated: 04/12/2014

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 Accounts Code have not been adhered to by some of the GEs/AGEs and have incurred excess expenditure in different heads of account against the allotments made to them. Please find enclosed Appx A herewith showing the name of GEs/AGEs against which instances of excess expenditure over allotment of fund against FY 2013-14 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 made 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 HQr 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 November 2014 and apprise your HQrs as well as this office and cases where excess expenditure have been detected may be regularized through cover-up allotment without any delay.

This may please be accorded TOP PRIORITY.

Please acknowledge receipt.

sd/-
(Michel K Touthang)
ASST. CONTRLLER

Copy to:

All the GEs/AGE(I)s /AGEs Army/AF & PMs(NEP)	For information and necessary action 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 wrt above please. MER for the month of 11/2014 may please be reviewed and all the cases wherein booking of the expenditure is abnormally high or without allotment of fund or unusually low may 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 summary sheet of the MER which is not correct. MER with full job details needs to be submitted to this office. During the course of verification of MER, a copy of may be retained and submitted to this office for our further necessary action at this end.
✓ The O I/C EDP Cell	With a request to upload the memo in our official web-site.

SC Das
(S C Das)
Sr Accounts Officer(E-I)