



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
ULAN BATAR ROAD, PALAM, DELHI CANTT-110010**

**Tel: 011-25665548, 25665583/84, 25665736/37 Jt. CGDA (A&B)Tel-25674789**

**Fax:011-25674786,25674821**

**A/Cs Circular No. 76 of 11/2011**

**No. A/III/7896/RE-BE/2011-12**

**Dated: 23.11.2011.**

To

**All PCsDA/CsDA**

**Sub: Revised Estimates 2011-12 and Budget Estimates 2012-13.**

**Ref: In Continuation of this office Circular No. A/III/7896/RE-BE-2010-11 Dated 14.01.2011.**

It has already been pointed out vide our above Circular that as per Para 171 and 174 of Defence Account Code Cash Requirement Estimates of Defence Services for Revenue Debts and Remittance Heads are centrally prepared by the Ministry of Defence (Fin) for which projections are made by the Controller Offices and the Cash Requirements were being called for by the Ministry of Defence (Fin) directly from the Controller Offices and the Cash Requirements were being consolidated by them. Form the last financial year, consolidated estimates has been forwarded to the Ministry of Defence (Fin) through the HQrs Office.

2. While scrutinizing the report of the Controller Offices for the Revised Estimates 2011-12 and Budget Estimates 2012-13 some of the shortcomings noticed are as under:

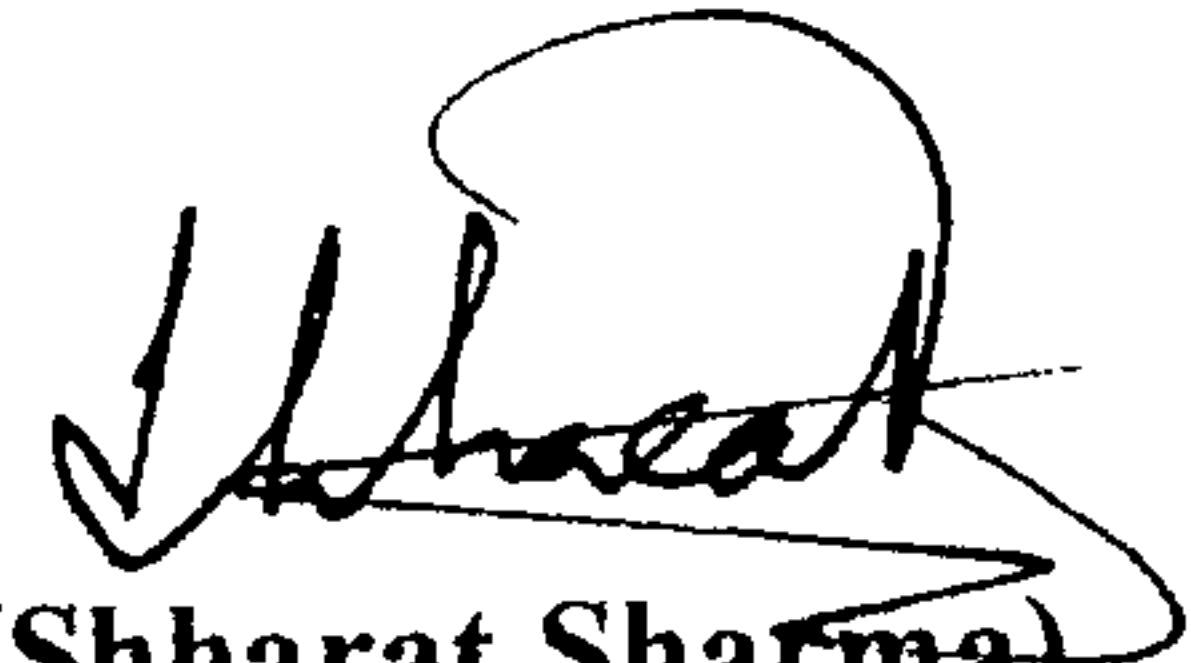
- (i) Though the Ministry of Defence (Fin) has prescribed formats for intimating RE-BE, the budget projections have not been made in the prescribed format.
- (ii) The projections were made by most of the PCsDA/CsDA offices in respect of RD&R heads mentioned verbatim in the Ministry of Defence (Fin) ID No. 1(12)/Bud-I/2010, I. D. No. 1 (13)/Bud-I/2011 and I.D. No. 1 (14)/Bud-I/ 2011 all dated 22.09.2011 without taken into the account the sprit of the letter and provisions contained in Para 171 of Defence Account Code. Cash Requirement are required to projected in all such cases where cash flow takes place . Some of the heads incorporated in the Pamphlet of RD&R heads have not been taken into account for which projections are to be made.

- (iii) It has also been noticed that estimates in respect of certain heads like GPF, Loan to Government Servants, Deposits have not been projected by some of the PCsDA /CsDA. Similarly, projections were made in respect of some of the heads like TBOs and Exchange Accounts in which cash flow is not undertaken.
- (iv) In some code heads, the figures indicated in the prescribed format under the columns of Actuals 2010-11 varied with the progressive figures reflected in the book compilation for the March manual Account 2011.
- (v) The reasons for abnormal variations were not indicated by most of the PCsDA/CsDA.
- (vi) Cash Requirements were given by some of the PCsDA/CsDA in Rupees instead of thousands.
- (vii) It has also been noticed by Hqrs. office that there are variations in the figure of same code head which pertain to Cash Requirement Estimates or Interest Payment & Interest Receipts.
- (viii) Cash Requirement were not submitted timely despite repeated reminders.

3. In view of the above, the procedure needs to be streamlined and a suitable monitoring mechanism needs to be put in place by the Controllers' Office for rendition of correct and timely report to HQrs. office for consolidation and onwards submission to Ministry of Defence (Fin.). It has, therefore been decided that from the financial year 2012-13, the Budget Estimates (BE) for the relevant year Revised Estimates (RE) for the same year and the Budget Estimates (BE) for the next financial year will be forwarded to HQrs. Office so as to reach by 30th September positively, every year. While forwarding estimates, it will be ensured that:

- (i) The report of RE- BE must be prepared in the format prescribed by Ministry of Defence (Fin).
- (ii) RE-BE must be prepared in thousands of figures only.
- (iii) The compiled figures wherever reflected in the above agree with the compiled actuals.
- (iv) Reasons for the variations are invariably mentioned under the relevant column of prescribed format.
- (v) Prescribed time schedule is strictly adhered to.

4. A soft copy of this circular is placed on the WAN in the folder entitled 'RE-BE'. This report may please be noted in the Register of Reports and Returns.

  
(Shharat Sharma)  
Jt.CGDA (Accounts & Budget)  
08/23/11