

कार्यालय, रक्षा लेखा महानियंत्रक
OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010
ULAN BATAR MARG, PALAM, DELHI CANTT.-110010

No. AN/VII/7220/RE 18-19/BE 19-20

Dated 13.08.2018

To

The All PCsDA/CsDA
The PCA (Fys) Kolkata
AN-IV /AN-V Section/ CENTRAD (Local) (Through Website)

Subject: Preparation and submission of Revised Estimates for 2018-2019 and Budget Estimates for 2019-2020 under Major Heads 2052 – Salaries (DAD) & 7610 – Loans and Advances (DAD).

The Revised Estimates for the FY 2018-2019 and Budget Estimates for the FY 2019-2020 for Defence Accounts Department are due for submission to the Ministry. In this context, the following guidelines are issued for the preparation of Estimates:

2. While preparing RE/BE, the detailed instructions contained in **Appendix 3 of GFR 2017(Copy enclosed)** and circulars on Budget related matters issued by this HQ office from time to time may be kept in view.
3. It may be ensured that the trend of expenditure as revealed through **RDR compilation of 08/2018** may be taken as the basis for preparation of RE 2018-2019, by giving due effect to the retirement of personnel, fresh recruitment through Staff Selection Commission and promotion in various grades etc., in accordance with revised pay of 7 CPC. Where additional funds are required, the detailed justification in support of the same may also be furnished. Similarly for preparing projections for BE 2019-2020 under various Heads, the trend of expenditure of the previous years may be taken as a guiding factor.
4. It has been emphasized from time to time that the budgetary estimates should be formulated on realistic basis. It is, therefore, reiterated that utmost caution and accuracy to be adopted while estimating requirements of funds for RE 2018-2019 and BE 2019-2020, in order to ensure that the budgetary projections are made after an accurate and realistic assessment of the requirements and visualization of the actual/ anticipated expenditure.

SALARY

5. Projection of funds under Salary Heads for RE 2018-2019 & BE 2019-2020 may invariably be made in the **Appendix IX-A**. The effective strength of the establishment may be taken into account. The funds required for Ad-hoc Bonus may distinctively be shown in Appendix-IX-A to enable us to project the same in RE 2018-2019 to the Ministry.
6. Funds required under Head 'Other Allowances' (00/094/26) should be supported by an additional items-wise statement indicating the last 3 years actual expenditure and expenditure incurred up to 08/2018. Item wise requirement of funds for each item i.e. HRA, , CEA, Honorarium, LTC etc. may be shown in a separate **Annexure-I**.

WAGES

7. **Only for CDA (PD) Meerut** - The requirement under this Head may be projected in **Annexure-II**.

OVERTIME ALLOWANCE

8. The requirement under this Head may be projected in **Annexure-III**, keeping in view of the latest orders on the subject.

TRAVEL EXPENSES (DOMESTIC)

9. It should be ensured that the projections under this Head may be made in **Annexure IV-A & IV-B** giving the details of Expenditure and Estimates under each sub-unit of TE (i.e. TA on Transfer, TA Temporary duty officers, TA Temporary duty staff, Local Audit and Transfers affected by CGDA, & TA/DA on training). *While making the projection for RE 2018-19*, the funds constraints under this Head brought out earlier vide BE allocation letter may be kept in view.

OFFICE EXPENSES

10. The details of expenditure to be incurred during 2018-2019 and 2019-2020 under this Head may be projected in Annexure 'V'. **All out efforts should be made to meet the expenditure within BE 2018-2019 allocation by adhering to the economy orders issued by the Ministry of Finance from time to time.** Further the item-wise requirement of funds under this Head for RE 2018-2019 & BE 2019-2020 and actual expenditure during last three years may be shown in separate statements with full justification thereof. The office-wise allocation/projection of funds may also be attached separately. **Projections showing Allotment/Expenditure profile by PCsDA/CsDA during 2015-16, 2016-17 & 2017-18 in respect of their Main Office & other sub-offices excluding CsFA (Fys)/IFAs (SAG Level)/Area Accounts Offices/PAOs/DPDOs may be submitted in Annexure 'V-A' & 'V-C'.** Similarly, the Projections showing Allotment/Expenditure in respect of CsFA(Fys) / IFAs (SAG level) / Area Accounts Offices/PAOs/DPDOs may be submitted on Annexure 'V-B' & 'V-D' to enable us to process the projections with a view to making direct allocation to CsFA(Fys)/IFAs (SAG level)/Area Accounts Offices/PAOs/DPDOs. The total projection under Head 'Office Expenses' may be summarized in a separate summary (Annexure-V) and carried over to the Main Summary.

PROJECTION IN RESPECT OF IFA (SAG LEVEL)

11. PCsDA/CsDA are requested to indicate the requirement of funds under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' in respect of IFA offices (SAG level) under their organisation after obtaining the projection for RE/BE from their respective IFAs. The same may be shown in the Annexure IV-A and V-B distinctly. It may be ensured that the requirement of IFAs under your organisation under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' has been taken into account before making projection to this HQ office so that requirement of IFAs (SAG level) is considered at the time of RE/BE allocation stage only. The HQrs Circular No. **AN/VIII/ 7220/ BE 2016-17 dated 22.07.2016** should also be kept in view, while making projections under the head 'Travel Expenses (Domestic)'.

PROJECTION IN RESPECT OF NADFM, PUNE AND CIA (Fys) KOLKATA

12. PCDA (O) Pune and PCA (Fys) Kolkata are requested to indicate the requirement of funds under Head 'Office Expenses' in respect of NADFM, Pune and CIA (Fys) Kolkata respectively, after obtaining the projection for RE/BE from them. The same may be shown in the Annexure V-B distinctly.

INFORMATION TECHNOLOGY

13. Requirement of funds under Head 'Information Technology' may be projected to IT & S Section of this HQ office.

OTHER ADMINISTRATIVE EXPENSES

14. While projecting the requirement of funds under this Head, the justification in support of the projection, inter-alia indicating the number of **personnel working in Departmental Wet Canteen** may be submitted. The instructions and guidelines issued from time to time on the subject may also be kept in view. The accurate and realistic projections may be made in **Annexure-VI**. In addition, the requirement of funds for training may be projected under the head, separately.

RENT, RATES & TAXES

15. The commitments made for the year 2018-2019 and 2019-2020 for the payment of rent towards hired building and payment of service charges to local bodies in respect of DAD accommodations etc. may please be worked out on realistic basis and the same is projected to this HQ office. The amount of Rent/Service charges for past period due for payment during the year 2016-17 and 2017-18 may also be included in RE 2018-19 and BE 2019-20 projections, giving full details i.e. period and rates in **Annexure-VII**.

PROFESSIONAL SERVICES

16. RE/BE projections under this Head may be made giving full details of outside agencies to whom the payment is to be made in **Annexure-VIII**.

MEDICAL TREATMENT

17. Projection of funds under Head 'Medical Treatment' for RE 2018-19 & BE 2019-20 in respect of serving employees of DAD may distinctively be projected on the basis of the trend of expenditure during previous years and anticipated expenditure during the current FY in **Annexure-IX**. It has been experienced that at the fag end of the financial year, there is rush to clear the pending medical bills and additional demand is made to this HQ office in February and March. PCsDA/CsDA is, therefore, requested to make projection in such a manner so that request for additional allocation at the fag end of financial year is avoided.

CHARGED EXPENDITURE

18. The payment to be made to the DAD personnel in compliance of the CAT/Courts Judgments may be projected with full details. Similarly, the details of the cases which are pending in CAT/Courts and the amount likely to be paid in each case during the year 2018-19 and 2019-20 may also be intimated to enable us to project the consolidated demand to Ministry through RE/BE projections.

LOANS AND ADVANCES

19. (a) **HOUSE BUILDING ADVANCE**

The demand for HBA in respect of committed cases and fresh cases may be projected under a separate forwarding letter inter-alia indicating the number of applications pending on date and number of applications anticipated citing amounts under each category.

(b) PC ADVANCE

The requirement under this Head, may be made as per the actual requirement of your organisation during 2018-19 and 2019-20 respectively. The Projections under Head 'Loans and Advances' may be submitted in **Annexure-XI** to enable us to consolidate the same.

RECEIPT BUDGET

20. The estimates may be made for RE 2018-19 and BE 2019-20 in the prescribed format based on the actual receipts during last financial year and receipts upto 08/2018 during the current financial year and may be submitted under a separate forwarding letter.

21. Before submission of RE/BE projections, it may be ensured that all the Statements/Annexures are duly tagged and enclosed in the following serial..Additional Annexure, if required, may be devised at your end on the lines of other Annexure. **In case, there is Nil projection under any above mentioned Heads, No Annexure for that Head is required to be submitted/attached.**

- a) Main Summary
- b) Appendix – IX A
- c) Appendix I
- d) Appendix II
- e) Appendix III
- f) Appendix IV A
- g) Appendix IV B
- h) Appendix V
- i) Appendix V -A & V- C
- j) Appendix V-B & V-D
- k) Appendix VI
- l) Appendix VII
- m) Appendix VIII
- n) Appendix IX
- o) Appendix X
- p) Appendix XI (specifically for Loans & Advances)
- q) Appendix XII (Receipt Budget)

22. The proposal for Revised Estimates for 2018-19 and Budget Estimates for 2019-20 for Defence Accounts Department under MH 2052 & 7610 may please be submitted so as to reach this HQ by 05th September 2018 positively.

23. Further, details of utilisation of current year's Budget till 08/2018 as per Govt. instructions may be enclosed.

24. It may please be ensured that the approval of the PCDA/PCA(Fys)/CDA is invariably taken before the estimates are submitted to this HQ office. **Timely submission of the Estimates may be ensured to avoid the delay in rendition of consolidated reports to the Ministry.**


(Praveen Kumar Rai)
Sr. Dy.CGDA(AN)

Copy to:-

IT & S Section (Local) - For uploading the circular on the web-site.


(Praveen Kumar Rai)
Sr. Dy.CGDA(AN)

Main Summary

Name of organisation:		RE 2018-19 & BE 2019-20							
SI No.	Sub Head	Code Head	Actual 2017-18	BE 2018-19 Allot.	Expr upto August 2018	Anticipated Expr September 2018 to remaining period of the financial year)	Total (Col. (6) +(7)	Projection RE 18-09	Projection BE 19-20
								(Rs. in thousands)	
1	2	3	4	5	6	7	8	9	10
1	Salary(Officers)	0/094/23							
2	Salary(Staff)	0/094/24							
3	Dearness Allowance	0/094/25							
4	Dearness Pay	07/094/25							
5	Other Allowance	0/094/26							
	Total (Salary)								
7	Wages	0/094/27							
8	Travel Expenses (Domestic)	0/094/28							
9	Foreign Travel Expenses	0/094/91							
10	Office Expenses	0/094/30							
11	Rent, Rates & Taxes	0/094/31							
12	Over Time Allowances	0/094/37							
13	Other Admn. Expenses	0/094/42							
14	Profession & Special Services	0/094/35							
15	Medical Treatment	0/094/92							
	Grand Total								

APPENDIX -- IX A

ESTIMATED STRENGTH OF ESTABLISHMENT AND PROVISION THEREFOR

DEFENCE ACCOUNTS DEPARTMENT

Scale of Pay in full with increment	Strength as on 1st March			2019			2020			Name of Posts	Actual 2017-18	Budget 2018-19	Revised 2018-19	Budget 2019- 2020
	Status of Post (Gaz/Non- Gaz)/Regualr/Temp	Group of Posts	Total Nos. of Posts	Nos. of Emp. In position	Estimated Sanctioned Strength	Estimated Sanctioned Strength	Estimated Sanctioned Strength	Estimated Sanctioned Strength						
(a) Officers														
Level -17										1.(a) Salary Officers				
Level-16										CGDA				
Level-15										Additional CGDA				
Level-14										Principal Controller				
Level-13										Sr. Administrative Grade				
Level-12										Selection Grade Jr. Adm. Gd.				
Level-11										Jr. Administrative Grade				
Level-10										Sr. Time Scale				
Level-09										Jr. Time Scale				
PB-2 GP 5400										Sr. Accounts Officer				
PB-2 GP 5400										Accounts Officer				
Level-08										Hindi Officer				
Level-08										Senior Private Secretary				
Level-08										Assistant Accounts Officer				
Level-06										Private Secretary				
										TOTAL Salary (Officers)				
										(b) Salary Staff				
										Supervisor (Accounts)				
Level-08										Sr. Hindi Translator				
Level-07										Senior Auditor				
Level-06										DEO 'D' / DEO 'C' / Steno-I / Steno-II / Jr HT / Librarian / SC Dri (Spl Grade)				
Level-05										Auditor / DEO 'B' / SC Driver (Grade-I)				
Level-04										DEO 'A' / Steno-III / SC Driver (Grade-II)				
Level-02										Clerks /Hindi Typst / SC Drivers (Ord Gd) / Sr Ges Opr				
Level-01										Record Clerks				
Level-01										Other Gp. 'C' Staff				
										TOTAL Salary (Staff)				
										(c) Ad-hoc Bonus				
										Total Salary(S) & Bonus				

(Rs. in thousands)

Summary for 'Office Expenses'

RE 2018-19 BE 2019-20 under head 'Office Expenses' in r/o Main Office & sub-offices including CsFA/(Fys)/PAOs/DPDOs/AAOs/IFAs																		
(Rs. in thousands)																		
Sl. No.	BE 18-19 Allocation (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	Expr upto 08/2018 (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	Anticipated Expr (09/18 to 03/19) (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	Total Expr 18-19 (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	Projections RE 2018-19 (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	Projections BE 2019-20 (MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
Carried over to Main Summary																		

Annexure-'V-A'												
RE 2018-19 & BE 2019-20 Projections in r/o Main Office & other sub-offices excluding PAOs/DPDOs/CSFA(Fys)/AAOs/IFAs												
under head 'Office Expenses' (0/094/30)												
Name of organisation:												
Sl. No.	Name of Organisation	Actual Expr 2015-16	Actual Expr 2016-17	Actual Exp 2017-18	Average Expr (3 Years)	Allotment 2018-19	Expenditure upto 08/2018	Anticipated Expr (9/18 to 3/19)	Total Col (8)+(9)	Projection RE 18-19	Projection BE 19-20	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
carried over to summary for 'Office Expenses'												

Item-wise RE 2018-19 & BE 2019-20 Projections in r/o CseFA(Fys)/PAOs/DPDOs/AAOs/IFAs
under head 'Office Expenses' (0/094/30)

Name of organisation:

(Rs. in thousands)

Sl. No.	Head	Actual Expr 2015-16	Actual Expr 2016-17	Actual Exp 2017-18	Average Expr (3 Years)	Allotment 2018-19	Expenditure upto 08/2018	Anticipated Expr (9/18 to 3/19)	Total Col (8)+(9)	Projection RE 18-19	Projection BE 19-20	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Postage (76/094/30)											
2	Telephone (77/094/30)											
3	Petro/Diesel (78/094/30)											
4	Stationery (79/094/30)											
5	Furniture (80/094/30)											
6	Liveries (81/094/30)											
7	HCW Esstt. (82/094/30)											
8	Office Eqpt. (83/094/30)											
9	Typewriters (84/094/30)											
10	Books/Periodicals (85/094/30)											
11	Vehicles (86/094/30)											
12	Casual Labourers (87/094/30)											
13	Printing/Binding (88/094/30)											
14	Other Misc. Expenses (89/094/30)											
	TOTAL											

carried over to summary for 'Office Expenses'

RE 2018-19 & BE 2019-20 Projections under head 'Other Admn. Expenses' (0/094/42)												
Name of organisation:												
Sl. No.	Name of Organisation	Actual Expr 2015-16	Actual Expr 2016-17	Actual Expr 2017-18	Average Expr (3 Years)	BE 18-19 Allot	Expenditure upto 08/2018	Anticipated Expr (9/18 to 3/19)	Total Col (8)+(9)	Projection RE 18-19	Projection BE 19-20	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
(Rs. in thousands)												
Justification of expenditure under head 'Other Admn. Expenses' (0/094/42)												

Annexure-'VI'

Appendix-XII

PROFORMA

Loans to Government Servants etc.

Ministry / Department- Ministry of Defence (Civil)- Defence Accounts Department

Major Head - 7610

A. DISBURSEMENTS

Actuals				(Rs. in thousands)			Brief reasons for variations
2015-16	2016-17	2017-18	2018-19 (upto Sep 2018)	BE 2018-19	RE 2018-19	BE 2019-20	
			Major Heads Sub Heads, etc				
			2) Advance for the purchase of PC				

Number of eligible / entitled applicants as per rules (approx.)

Advance for purchase of Personal Computer

Applications
pending/anticipated

B - REPAYMENTS OF THE PRINCIPAL

Actuals				(Rs. in thousands)			
2015-16	2016-17	2017-18	2018-19 (upto Sep 2018)	Major Heads Sub Heads, etc	BE 2018-19	RE 2018-19	BE 2019-20
				2) Advance for the purchase of PC			