

रक्षा लेखा महानियन्त्रक कार्यालय  
Office of the Controller General of Defence Accounts  
उलान बटार रोड, पालम, दिल्ली कैंन्ट-10  
Ulan Batar Road, Palam, Delhi Cantt-10  
(लेखा एवं बजट प्रभाग) / (Accounts & Budget Division)

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Circular

No. A/B/II/11244/Analysis/17-18

Dated:04.06.2018

To,

All PCsDA/CsDA

**Subject: Booking of Expenditure over and above the allocated budget**

Scrutiny of All India Compilation for the month of March Final - 2018 has revealed that there has been over bookings in respect of several minor heads which are appended in the enclosed Annexure 'A'. The same has also been noticed and view ed seriously by Min. of Def. (fin.) vide their ID No. 5(04)/B.I/2017(PC1) dt 23.05.2018.

2. In light of the above, it is enjoined upon all to examine the matter and the reasons of excess booking may be intimated to the HQrs Office by 08.06.2018 for appraisal of the higher authorities and onward transmission to MoD(Fin).

  
(Sumit Gajbhiye)  
Sr. ACGDA(A&B)

Annexure 'A'

Army

(Rs. in crore)					
Major Head			Expenditure	%age of expdr	Excess
2076-Army	Minor Head	MA 2017-18	Up to, March (F),18	wrt MA	
Revenue	101- P & A Army	77419.73	81924.43	105.82	4504.70
	105- Transportation	3237.88	3455.17	106.71	217.29
	110 - Stores	17615.54	19161.37	108.78	1545.83
	111- Works	7789.18	7870.71	101.05	81.53
	112- Rashtriya Rifles	6759.42	6799.70	100.60	40.28
	800- Other Expenditure	2436.95	2438.06	100.05	1.11
4076-Army		Capital	Expenditure	%age of expdr	
Capital		MA 2017-18	Up to, March (F),18	wrt MA	Excess
	050- Land	148.26	169.98	114.65	21.72
	101- Aircraft	1725.89	1778.49	103.05	52.60
	102- Vehicles	1848.56	2300.33	124.44	451.77
	103- Other Eqpt	16437.52	17846.79	108.57	1409.27

Navy

Major Head	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
2077- Navy	101- P & A Navy	5987.22	6056.35	101.15	69.13
Revenue	105- Transportation	418.58	463.93	110.83	45.35
	106- Repairs & Refits	1001.92	1034.90	103.29	32.98
	110- Stores	5005.17	5095.52	101.81	90.35
	800- Other Expdr	653.08	654.83	100.27	1.75
4076-Navy					
Capital	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
	050- Land	264.57	519.17	196.23	254.60
	102- Vehicles	18.00	20.42	113.44	2.42
	103- Other Eqpt	3198.80	3450.82	107.88	252.02
	204- Fleet	9122.70	9311.75	102.07	189.05
	205- Naval Dockyard	2157.49	2281.10	105.73	123.61

Air Force

Major Head	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
2078- Air Force	105- Transportation	825.53	853.98	103.45	28.45

	103- Other Eqpt	6196.54	7085.23	114.34	888.69
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**DGOF**

Major Head	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
2079- DGOF	110- Stores	6036.17	6077.69	100.69	41.52
Revenue					
4076- Ord Fys					
Capital	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
	052- Machinery & Equip	486.58	510.71	104.96	24.13

**R&D**

Major Head	Minor Heads	MA 2017-18	Expenditure Up to, March (F),18	%age of expdr wrt MA	Excess
2080- R&D	101- P&A Service Personnel	411.45	413.53	100.51	2.08
Revenue	111- Works	850.05	850.58	100.06	0.53

**NCC**

Major Head	Minor Heads	Non Salary	Expenditure	%age of expdr	Excess
4076 (Army)	113- NCC Capital	13.40	24.39	182.01	10.99