

रक्षा लेखा महानियंत्रक कार्यालय
Controller General of Defence Accounts

[लेखा एवं बजट अनुभाग]

[Accounts & Budget Section]

उलन बटार मार्ग, पालम, दिल्ली छावनी -110010.

दूरभाष -011-25665548,25665583/584,25665736/737 र.ले.सं.म.नि.(लेखा एवं बजट) दूरभाष -011-25665614

फैक्स - 011-25674786,25674819.

सं. लेखा/III/11101/वि. पत्रा./जिल्द-VI

दिनांक : 26/07/2018

सेवा में,

सभी रक्षा लेखा प्रधान नियंत्रक / रक्षा लेखा नियंत्रक

विषय : Misclassification of Pay and allowance of Departmental Canteen.

कार्यालय महानिदेशक लेखा-परीक्षा, रक्षा सेवाएँ, से प्राप्त पत्र सं यू.ओ. सं.93/एफ.ए.-1/ऑडिट ऑर्डर/17-18 दिनांक .06.2018 की प्रतिलिपि आपके कार्यालय को उचित कार्रवाई हेतु अग्रेषित किया जाता है। आपके कार्यालय द्वारा इस विषय पर विचार और की गई कार्यवाही शीघ्र प्रेषित करें।

रक्षा लेखा संयुक्त महानियंत्रक (लेखा एवं बजट) ने देख लिया है।

एम. क. शर्मा.
वरिष्ठ लेखा अधिकारी (लेखा एवं बजट)

प्रतिलिपि :-

01. आई.टी.एवं एस. (स्थानीय) : सी.जी.डी.ए. वेबसाईट पर उपलोडिंग हेतु
02. कार्यालय महानिदेशक लेखा-परीक्षा, रक्षा सेवाएँ, एल-II ब्लॉक, ब्रास एवेन्यू, नई दिल्ली-110001 : आपके कार्यालय के पत्र सं यू.ओ. सं.93/एफ.ए.-1/ऑडिट ऑर्डर/ 17-18 दिनांक .06.2018 के संबंध में सूचनार्थ।

— हस्ताक्षर —
वरिष्ठ लेखा अधिकारी (लेखा एवं बजट)

Revision letter
early
14
21/

urgent
25/8
10/6

कार्यालय महानिदेशक लेखापरीक्षा, रक्षा सेवाएँ,
एल-॥ ब्लाक, ब्रासे एवेन्यू, नई दिल्ली-110001

SAO (As) (1.
10/6

विषय:- Misclassification of Pay and Allowance of Departmental Canteen

1. Primary units of Appropriation has been prescribed to be "1. Salaries" vide Rule 8(2) of the DFPR. Further, vide Govt of India order No.2 below the Rule 8 of DFPR, Six Tier standard numeric codes have been made operative in replacement of alpha-numeric codes viz., (a) Major Head- 4 digits (Function), (b) Sub-Major Head -2 digits (Sub-function), (c) Minor Head -3 digits (Programme), (d) Sub-Head - 2 digits (Scheme), (e) Detailed Head - 2 digits (Sub Scheme) and (f) Object Head -2 digits (Primary Unit of Appropriation or Object Head. Govt of India order No.1 below the Rule 8 of DFPR, prescribed List of Existing and new object Heads which was effective from 1.4.1995, where-under "01-Salaries" has been prescribed.

2. The Test Audit during Audit in PCDA (HQ) noticed and objected the booking of Rs. 5743584/- under Code Head 597/01, falling under Major Head 2076 - Army, Minor Head 800 - Other Expenditure, during audit of Pay Bills for the month of March 2017, on account of P&A of Departmental Canteens, which are functioning in all the DHQ Zones, as the P&A of the Depttl. Canteens ought have been booked to "Object Head -01 Salaries" under budget provision of Min. of Defence (Civil).

3 In reply to Audit POS no. 16, PCDA (HQ) made audit available the copies of Deptt of Economic Affairs (Budget Division) OM dated 24.01.1992 and Govt of India Min of PPG & P (Deptt of Pers& Trg) OM No. 12/5/91-Dir© dated 29.1.1992, (copy enclosed). Audit observed that:

- a) Employees working in Departmental Canteens were being paid out of the Minor Head 800- Other Expenses, by way of subsidy (70% of the salary) to Depttl Canteen and rest of amount (30%) was to be arranged by the canteens themselves from their own resources, which in case falling short, by way of interest free loans to the canteens. The same head was made operative for payment of Pay and Allowances without brooding over the accounting consequences.
- b) In contravention to the GOI order-1 below Rule 8 DFPR, directed that the expenditure on payment of 'Pay and Allowances' to the employees of Canteens is to be booked under a new sub-head 'Departmental Canteens' below minor head "Other Expenditure" under the major head of account to which the revenue expenditure of the related Ministry/Deptt is ordinarily debited, and exhibited as such in the detailed Demands for Grants due to statement of Hon'ble Supreme Court of India judgment delivered on 11th Oct 1991 that:

"By an interim order dated 26.9.1983 certain reliefs had been granted. In respect of the reliefs already granted this order shall be deemed to be operative from that date. In case any further benefits are admissible those will be admissible from 1.10.1991"

67 (As) (1)
21/06/18

- c) As a result of this anomalous OM dated 29.1.1992, the Canteens Staff, who were brought at par with Central Government Employees are drawing funds from Defence Services Estimates, instead of Ministry of Defence (Civil) leading to fluctuating budgetary control due to provision made in 'Other Expenditure' of Major Head 2076. Moreover, the actual expenditure on this account for the year 2012-13 and 2013-14 could not be reflected in the DSE for the year 2014-15 and 2015-16. The final budget and expenditure for the last three years is detailed below:-

Fluctuating Saving/Excess in P&A of Depttl Canteen staff						
Rs in Thousands						
Year	BE	Final Budget (RE)	Expenditure	Savings	% of Saving against Budget(RE)	% of Excess against Budget (BE)
2014-15	57800	77800	67982	-9818	-12.62	17.62
2015-16	50000	70000	66915	-3085	-4.41	33.83
2016-17	70400	90400	72301	-18099	-20.02	2.7

The view/comments of the Min of Def (Fin/Bud-I and II) and O/o CGDA on the above observations will be highly appreciated in audit.

Encis:- As above

(काशी राम)
उपनिदेशक लेखापरीक्षा,
रक्षा सेवाएँ, नई दिल्ली

श्रीमती मौलीश्री पाण्डे ओ.एस.डी. रक्षा मंत्रालय, (वित्त/बजट-1 एवं II), नई दिल्ली

डी.जी.ए.डी.एस यू.ओ. सं. 93 /एफ.ए.-1/आडिट आर्डर/17-18 ,दिनांक -06-2018

डी.जी.ए.डी.एस यू.ओ. सं. 94 /एफ.ए.-1/आडिट आर्डर/17-18 ,दिनांक -06-2018

प्रतिलिपि:-

(2) सुश्री अल्का शर्मा, संयुक्त रक्षा लेखा महानियंत्रक, उलान बटार रोड, दिल्ली छावनी - 110010.

(काशी राम)

उपनिदेशक लेखापरीक्षा,
रक्षा सेवाएँ, नई दिल्ली