

**Office of the Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt - 110 010**

No. AN/VII/7228/Orders

Dated : 09.06.2015

To

The PCDA/CDA
The PC of A (Fys), Kolkata.

Subject : Expenditure on Foundation Stone laying Ceremony.

CGDA while considering a proposal for foundation stone laying ceremony has inter-alia observed that there are no justifications for public funds to be spent on laying the foundation stone as there are no outcomes/deliverables emanating out of money spent on such activities. This is not to speak of the value for time spent in organizing such functions, exemplified in opportunity cost of time lost. Though it may not appear so tangible, in terms of cost computation/analytics, any such inaugural subsumes time spent that can easily be monetized. The only issues that plausibly could be considered relevant as of historical record are: (i) the date(s) the foundation stone was laid; (ii) date(s) when the work began/completed; (iii) date(s) when the infrastructure was put to use in realization of the value for money spent; (iv) estimated/final cost of construction, et al. If a small amount is spent on such plaque(s) to display all that needs to be put in public domain in the spirit of transparency, perhaps that could be justified, but certainly nothing more or beyond.

CGDA has also directed that this realization of value-for-money permeates our department, so that this template of transparency and accountability animates all our official transactions, and no unnecessary, avoidable, and wasteful expenditure is incurred from the taxpayers' money.


(A. N. Das)
Joint CGDA (Admin)