

रक्षा लेखा नियंत्रक (सेना)  
Controller of Defence Accounts(Army)  
बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी -250001  
Belvedere Complex, Ayudh Path, Meerut Cantt-250001



No. Accts/II/1160/Misc Corr

Date: 12.03.2024

To

The Officer-In-Charge

M-Section, Store Contract Section, TA Section , Pay-I,II & III Section

**Sub: Excess booking under Salary & Allowances Head.**

**Ref: HQrs office letter No. AN/VII/7220/Monitoring of Expenditure dated 11.03.2024 (Copy enclosed).**

Please refer to HQrs office letter under reference regarding incurring of expenditure and booking with reference to the allotments made both under Centrally Controlled Heads and Locally Controlled Heads. It has been emphasized that due diligence may be carried out while incurring expenditure and compilation with reference to Budget available in the respective code heads. No negative/minus booking will be accepted in any of the heads beyond the allotments so made. Negative booking will be treated seriously and the concerned officers/functionaries dealing with expenditure and compilation will be liable for suitable disciplinary action.

All are requested to note the above for compliance.

Sr Accounts Officer (Accts)

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✓ IT Cell: With a request to upload on LAN  
EDP Cell

Sr Accounts Officer (Accts)





हर काम रेल के नाम

## रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी- 110010

### CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt. - 110010

Phone: 011-25665707 Fax: 011-25674806, 25674821 email: [hqan7.cgda@nic.in](mailto:hqan7.cgda@nic.in)



No. AN/VII/7220/Monitoring of Expenditure

Dated: 11.03.2024

**MOST URGENT**

To

**The PCsDA/CsDA**

(Through CGDA WAN/e-Mail)

**Sub: Excess booking under Salary & Allowances Head.**

In continuation to this HQrs letters of even No. dated 22.02.2024 and 06.03.2024, it has been observed in the preceding week that the Field Controllers are not maintaining discipline with regard to incurring of expenditure and booking thereof with reference to the allotments made both under Centrally Controlled Heads and Locally Controlled Heads. In heads like Salaries and Allowances, many Field Controllers have booked expenditure beyond the allotments leading to negative/minus balances in these important and Centrally Controlled heads. The HQrs office had to carry out major adjustments between funds available with other Field Controllers to even out the minus balances.

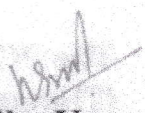
2. It is also intimated that after carrying out close monitoring of expenditure and review of balances, **final surrenders** have already reported to the Ministry of Defence (Finance), which have been accepted. They have further intimated that no surrenders will be accepted by MoD (Fin), hence there would be no scope for minus booking in any of the heads.

3. Accordingly, all Field Controllers are hereby advised that due diligence may be carried out while incurring expenditure and compilation of the same strictly with



reference to Budget available at their disposal in the respective code heads. While funds available are necessarily required to be exhausted/utilized before the end of Current Financial Year (CFY), no negative/ minus booking will be acceptable in any of the heads beyond the allotments so made. Negative booking now reported will be treated seriously and the concerned officers/functionaries dealing with expenditure and compilation will be liable for suitable disciplinary action.

4. All are requested to please note for compliance.

  
(Mugdha Kaur Jaggi)  
Sr. Dy. CGDA (AN)

Copy To:

SPS to CGDA

SPS to Addl. CsGDA

SPS/PS/PA to Sr. Jt. CsGDA/Jt. CsGDA

IT & S (Local) with a request to upload on CGDA's WAN.

$\frac{7}{13/3}$  IT Cell  
EDP