

Through Email/PCDA(Army),Lucknow Website



कार्यालय रक्षा लेखा प्रधान नियंत्रक (सेना) करियप्पा मार्ग, लखनऊ छावनी-226002

Office of the Principal Controller of Defence Accounts (Army)

Cariappa Road, Lucknow Cantt-226002

कार्यालय दूरभाष नं. -0522-2451547

कार्यालय फैक्स नं: 0522-2451993

Office Phone No: 0522-2451547

Office Fax No: 0522-2451993

संख्या:लेखा/1/30889/OCA/Corrs

दिनांक: 11/03/2024

11/03/2024

सेवा मे,

प्रभारी अधिकारी

सभी अधीनस्थ कार्यालय/अनुभाग

विषय:-Review of Detailed Demands for Grant for the year 2023-24

संदर्भ-1-मुख्यालय कार्यालय पत्रांक A/B/1/0107/AA-Corr/DDG Review/CN4183 दि-05/03/2024।

2-CGA New Delhi पत्रांक-P-30001/1/2023-DGMA-CGAE-14695/506 दि-14/12/2023।

इस कार्यालय को मुख्यालय कार्यालय, रक्षा लेखा महानियंत्रक, दिल्ली छावनी के दिनांक 05/03/2024 का पत्र संख्या A/B/1/0107/AA-Corr/DDG Review/CN 4183 प्राप्त हुआ है।

2-मुख्यालय कार्यालय, को CGA New Delhi से उक्त विषय के संबंध में महत्वपूर्ण निर्देश प्राप्त हुए हैं। उक्त निर्देशों के माध्यम से CGA के संदर्भित पत्र(2) के पैरा 5 के अनुसार "Object Head '49-Other Revenue Expenditure' and 60-Other Capital Expenditure' are in the nature of omnibus object heads and should be use only as an exception not as a norm".

3-उपरोक्त विषयक पत्र को इस आदेश के अनुलग्नक 'क' के रूप में सभी संबंधितों को सूचनार्थ एवं आवश्यक कार्रवाई हेतु उदित किया जा रहा है।

संलग्नक-यथोपरी

व.लेखाधिकारी(लेखा)

प्रतिनिधि:

1. स्वचलन कक्ष (स्थानीय) - र.ले.प्र.नि.(म.क.) लखनऊ के वेबसाइट पर अपलोड करने हेतु ।

OA Cell (Local)

- For uploading on PCDA(Army), Lucknow website.

व.लेखाधिकारी(लेखा)

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
Object Class V-Misc. Revenue Expenditure			
34.	41	Secret Service Expenditure	It will include expenses on secret services.
35.	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
36.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbusement of newspapers purchased or supplied to officer's residence and purchase or re-imbusement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
38.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
53.	57	Subscription	It will include subscriptions made by the Government of capital nature.
54.	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C)- Accounting Adjustments			
Object Class VII-Accounting Adjustments			
55.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57.	62	Reserves	It will include the provisions of reserves.
58.	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60.	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.
<p>Note : The expenditure on improvement / up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class - Capital expenditure (Assets) against relevant assets.</p>			

- (4) The Finance Ministry may add to the primary units specified in the table under sub-rule (3) any other primary unit or prescribe an entirely different set of such units.

Speed Post / email



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



Sub: Review of Detailed Demands for Grant for the year 2023-24.

Para 5 of office of the CGA letter No. P-30001/1/2023-DAMA-CGA/E-14695/506 dated 14.12.2023 (copy enclosed) stipulates that Object Head '49 – Other Revenue Expenditure' and '60- Other Capital Expenditure' are in the nature of omnibus object heads and should be used only as an exception and not as a norm.

2. This is for information and compliance please.

शि. वासु
रक्षा लेखा उप महानियंत्रक (लेखा व बजट)

As per list attached

UO No. A/B/I/0107/AA-Corr/DDG Review/CN 4183 Dated: 05.03.2024

Copy to:

AFA (Bud-II)
MoD (Fin/Bud)
South Block, New Delhi

For information please.

List of addressee for UO No. A/B/I/0107/AA-Corr/DDG Review/CN 4183 Dated: 05.03.2024

- | | | |
|----|--|--|
| 1. | Dy. Director (Plans),
Coast Guard HQrs,
National Stadium Complex,
New Delhi. | A copy of the above OM of CGA is
forwarded herewith for necessary action
at your end |
| 2. | Dy. Secretary
(Department of Defence) D(Est.2/Genl.1),
321, B Wing,
Sena Bhawan, New Delhi | -do- |
| 3. | DGBR,
Seema Sadak Bhawan,
Naraina, Delhi Cantt – 10. | -do- |
| 4. | DGDE, Raksha Sampada Bhawan,
Ulan Batar Road, Delhi Cantt. | -do- |
| 5. | Director of Fin Plg (FP-2)
O/o Addl. Dte. Gen of Fin Plg
(in r/o of JAK LI)
R.No.431, A-Wing,
Sena Bhawan, New Delhi | -do- |
| 6. | GM, CSD through CDA (CSD) Mumbai | -do- |
| 7. | Armed Forces Tribunal, Principal Bench,
West Block-VIII, R K Puram, New Delhi | -do- |
| 8. | Sr. Dy. CGDA (AN)
[Local] | -do- |
| 9. | All PCsDA / CsDA | -do- |

331942/2024/A&B

F.No.P-30001/1/2023-DAMA-CGA /E-14695/ 506

Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantarak Bhawan
Block-E, GPO Complex, INA
New Delhi-110023

Dated 14/12/23

To

The Joint Controller General of Defence Accounts(Accounts),
Office of the Controller General of Defence Accounts.
Ulan Batar Road, Palam
Delhi Cantt - 110010

Sub: Examination of Detailed Demands for Grants for the Year 2023-24.

Sir,

The Detailed Demand for Grants of **Grant No. 19 Ministry of Defence** for the year 2023-24 has been examined and a few variances vis-à-vis Account Code Directory have been observed by DAMA Section towards removal of discrepancies, if any

2. Accounts heads were accepted based on online request submitted through e-Lekha by the Controllers. It is noticed that nomenclature of some head of accounts in DDGs are different from account code directory maintained in e-Lekha. The details are as under:-

Discrepancies in DDGs of Demand No. 19 - Ministry of Defence (Civil)

Sl No	Head of Account	Page No.	Nomenclature in DDGs	Nomenclature in e-Lekha
1.	2052-00-090-12*	4	DEPARTMENT OF DEFENCE PRODUCTION	DEPARTMENT OF DEFENCE PRODUCTION AND SUPPLIES
2. *	2059-60-053-02*	9	DEFENCE ACCOUNTS DEPARTMENT	WORK CHARGED ESTABLISHMENT
3. *	2059-60-053-03*	9	DEFENCE ESTATES ORGN.	OTHER MAINTENANCE EXPENDITURE
4.	3054-02-337-05*	13	MAINTENANCE OF NHs BY BORDER ROADS ORG.	MAINTENANCE BY BORDER ROADS WING



CS
clerk
clerk
Completed
index
by
Mog
e-bank

199
26/12/23

331942/2024/A&B

5.	3601-06-104	13	GRANTS FROM CENTRAL ROAD FUND	GRANTS FROM CENTRAL ROAD AND INFRASTRUCTURE FUND
6.	4059-60-051-23*	14	DEFENCE ESTATE ORGANISATION	PARVASI BHARTIYA KENDRA
7.	4075-00-001-01-09	16	CANTEEN STORES DEPARTMENT	CENTRAL ADMINISTRATIVE TRIBUNAL
8.	5054-01-337-02*	19	OTHER SCHEMES	SPECIAL ACCELERATED ROAD DEVELOPMENT Discrepancies in Detailed Demand for Grants ENT PROGRAMME IN NORTH EASTERN AREAS
9.	5054-02-337-03	19	WORKS UNDER BORDER ROADS ORGANISATION	WORKS UNDER BORDER ROADS DEVELOPMENT BOARD
10.	3601-06-902*	21	DEDUCT AMOUNT MET FROM CENTRAL ROAD FUND	DEDUCT AMOUNT MET FROM NIRBHAYA FUND
11.	3054-02*	21	STRATEGIC AND BORDER ROADS WING	STRATEGIC AND BORDER ROADS

* In the previous DDG of FY 2022-23, the same discrepancies were intimated too.

4. Budget Division, M/o Finance vide OM dated 25.9.2023 (copy enclosed) has directed all Ministries / Departments to review their expenditure from the DDG 2023-24 and identify those recurring expenditure of high value getting classified under Minor Head 800- Other Expenditure below the functional expenditure Major Head and re-classify such expenditure under distinct and separate Minor Head wherever huge sums are classified under Minor Head 800- Other Expenditure. Once such illustration under following Minor Head 800 -Other Expenditure may be reclassify under distinct and separate Minor Head below the functional expenditure Major Head and also other similar instance may be looked into please:-

Demand No. 19- Ministry of Defence (Civil)

S.No.	Page No. of DDG	Head of Account	Nomenclature	(Rs. in thousands)
				Budget Provision
1.	1	2014-00-800-14	Armed Forces Tribunal	448000
2.	13	3054-02-800-02	Road Works	1100000

5. Object Head '49-Other Revenue Expenditure' and '60-Other Capital Expenditure' are in the nature of omnibus object heads and should be used only as an exception not as a norm.

331942/2024/A&B

6. It is requested to take up the matter with Budget Section of your Ministry to carry out necessary corrections in DDGs at the earliest under intimation to this Office.

7. This issues with the approval of Addl. CGA (A & FR).

Yours faithfully,



(Narender Singh)
Asst. Controller General of Accounts

Encl: a/a

Copy to: - Sr.AO, Appropriation Accounts Section, O/o CGA

F.No.1(26)-B(AC)/2023
 Ministry of Finance
 Department of Economic Affairs
 (Budget Division)

Room No. 68, North Block,
 New Delhi,
 25th September.2023.

OFFICE MEMORANDUM

Subject: Classification of expenditure and receipts under omnibus minor head '800-Other Expenditure/Receipts' under various functional Major Heads.

The undersigned is directed to refer to this Ministry's O.M.No.F.1(9)-B(AC)/2012 dated 20.5.2016 (copy enclosed for ready reference) laying down the norms for classifying expenditure at minor head level under various functional Major Heads and for maintaining necessary transparency in the financial statements of Government.

2. C&AG has, in paragraph 3.8.2 of Audit Report No.21 of 2023 on Union Government Accounts for 2021-22, observed that Ministries/Departments continue to classify large expenditure and receipts under omnibus minor heads '800-Other Expenditure' and '800-Other Receipts' below various functional expenditure/receipts heads. C&AG has also observed that in certain cases of expenditure and receipts, 100% expenditure/receipts are getting booked under the minor head '800-Other Expenditure/Receipts' below the functional Major Heads. Such classification of expenditure and receipts under '800-Other Expenditure/800-Other Receipts' defeat the very purpose of transparency in financial statements. It is desirable and appropriate to elevate the recurring expenditure or receipts of huge amounts to minor head level in order that such details of expenditure or receipts are distinctly reflected in Union Government Finance Accounts.

3. All Ministries/Departments are, thus, requested to take the following action in consultation with Pr.CCAs/CCAs immediately:

- (a) Review their expenditure from the Detailed Demands for Grants for 2023-2024 and identify those recurring expenditure of high value getting classified under the minor head '800-Other Expenditure' below the functional expenditure Major Heads;
- (b) Similar exercise may be carried out in the receipts side from the estimates of 2023-2024 and identify the recurring receipts of high value classified under the minor head '800-Other Receipts';
- (c) Re-classify such expenditure and receipts at distinct and separate minor heads, wherever huge sums are classified under 'Other Expenditure/Other Receipts', in consultation with office of the Controller General of Accounts in BE 2024-2025; and

- (d) Pr.CCAs/CCAs, responsible for reviewing the expenditure and receipts from budget documents (Detailed Demands for Grants and Receipts Budget), may ensure that large expenditure and receipts are not classified under the omni-bus minor head '800-Other Expenditure' and '800-Other Receipts'.

4. This issues with the approval of competent authority.

Encl: As above

Vishnu P.B.
25/09/23
(Vishnukanth P.B)
Director (Budget)

To,

1. FAs/Pr.CCAs/CCAs of all Ministries/Departments.
2. Office of the Controller General of Accounts.