

To
All AOGes/AAOGes
Under Jurisdiction of PCDA(CC)

No. E/III/DAD/MAP/Gen. Corr.
O/O the PCDA (CC) Lucknow
Dt. 26/07/2018

Sub:- Variation between MER and CGDA data- April & May 2018.

Ref: (1) Hqrs office letter No. AT- X/Discrepancy/MER dt. 18/07/2018.(Copy enclosed)
(2) Hqrs office letter No. AT- X/Discrepancy/MER dt. 18/07/2018.(Copy enclosed)

It has been intimated by Hqrs office that discrepancy noticed between CGDA Data & MER reported by E-in-Cs branch, the matter already circulated by this office to scrutinised the MER & PM Data but inspite of repeated letters issued by this office, discrepancy has been occurred, which is adversely commented by Hqrs office and higher authorities of this office.

It is enjoined upon all AOGes/AAOGes that special attention shall be paid while booking expenditure strictly and vetting of MER submitted by the MES authorities and it should be ensured that figures in the MER should be the same as booked in the PM. It is also advised that a Certificate may be attached with cash book that 'no variation has been found in PM & MER' every month.

sd —
Sr.Accounts Officer (E)

Copy to :-

Officer Incharge
O A Cell :- For uploading on PCDA Website
(Local)


Sr.Accounts Officer (E)

A 8914ESK14
24/7/18

कार्यालय, रक्षा लेखा महानियंत्रक
Office of the Controller General of Defence Accounts
उलान बटार रोड, पालम, दिल्ली छावनी-10
Ulan Batar Road, Palam, Delhi Cantt-10

No:- AT-X/Discrepancy/MER

Dated: 18 .07.2018

To

- 1-The PCDA (CC), Lucknow
- 2-The CDA(Army), Meerut
- 3-The CDA, Jabalpur

h.a.f.

Sub:- Variation between MER & CGDA Data – APR & MAY 2018.

Please find enclosed E-in-C's Branch letters no. A/03344/Monit Expdr/E-5(Budget) dated 30.05.2018 and no. A/03344/Monit Expdr/E-5(Budget) dated 14.06.2018 addressed to CE, HQ CC, Lucknow and copy endorsed to HQrs office on the above subject. In this context, it is requested that matter may be examined and suitable remedial measures may be taken at the earliest in respect of any discrepancy reflected in CGDA data and MER under intimation to HQrs office.

6/9/CE

24/7/18

Encl: As above

M.P. Bhatnagar
AO(AT-X)

SA/10/18

Copy to :

E-in-C's Branch
IHQ of MoD (Army) :
New Delhi-110011

For information w.r.t your letter cited above.

207
25.07.18

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AO(AT-X)

① Please ask a certificate from all AOGE/AAOGE that no variation between MER & P.M. submitted alongwith Cash Book.

② SAs/Audts ensure during post audit of Cash book that figures of MER & P.M. are tallied and if any discrepancy noticed the same may be intimated immediately to AOGE concerned.

25/7/18

Please note all concerned AO/SAs/As
Noted by 25/7/18
Noted by 24/7/18
Noted by 24/7/18

EXPDR BOOKING :30 Apr 2018 FY 2017-18 : CENTRAL
 COMD

| Code Head | Expdr(in Cr) | | Diff | |
|--|-----------------|-----------------------------------|---------------|-----------------|
| | BE 2017-18 | As per CGD, As per MER (CGDA-MER) | | |
| Major Head 2076, Minor Head 104, Sub Head 'k', Pay & | | | | |
| 230/01 | 45.7390 | 6.4374 | 2.6347 | 3.8027 |
| 230/02 | 110.0330 | 20.1445 | 6.8663 | 13.2782 |
| 230/04 | | | | |
| 230/06 | 3.9824 | 0.3025 | 0.1659 | 0.1366 |
| 231/01 | | | | |
| 231/02 | | | | |
| 231/03 | | | | |
| 231/06 | | | | |
| TOTAL | 159.7544 | 26.8843 | 9.6669 | 17.2174 |
| Major Head 2076, Minor Head 105, TD Mov, PMT Mov & Air | | | | |
| 250/02 | 1.3703 | 0.0936 | 0.0914 | 0.0022 |
| 250/05 | 1.5161 | 87.5723 | 0.0562 | 87.5161 |
| 254/01 | 0.0743 | 0.0000 | 0.0000 | 0.0000 |
| TOTAL | 2.9607 | 87.6659 | 0.1476 | 87.5183 |
| Major Head 2076, Minor Head 800 | | | | |
| 565/19(n) | 1.3000 | 0.0285 | 0.0088 | 0.0197 |
| 565/20 | | | | |
| 565/21 | 0.5020 | 0.0505 | 0.0548 | -0.0043 |
| 565/22 | | | | |
| 565/24 | | | | |
| 568/00 | | | | |
| 581/00 | | | | |
| TOTAL | 1.8020 | 0.0790 | 0.0636 | 0.0154 |
| G.TOTAL | 164.5171 | 114.6293 | 9.8781 | 104.7512 |

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EXPDR BOOKING :30 May 2018 FY 2018-19 : CENTRAL
COMD

| Code Head | Expdr(in Cr) | | | Diff |
|--|---------------|------------|-----------------------|----------|
| | BE 2018-19 | As per CGD | As per MER (CGDA-MER) | |
| Major Head 2076, Minor Head 104, Sub Head 'k', Pay & | | | | |
| 230/01 | 45.7390 | 10.0125 | 5.9020 | 4.1105 |
| 230/02 | 110.0330 | 31.5180 | 15.9546 | 15.5634 |
| 230/04 | | | | |
| 230/06 | 3.9824 | 0.6941 | 0.3684 | 0.3257 |
| 231/01 | | | | |
| 231/02 | | | | |
| 231/03 | | | | |
| 231/06 | | | | |
| TOTAL | 159.7544 | 42.2246 | 22.2250 | 19.9996 |
| Major Head 2076, Minor Head 105, TD Mov, PMT Mov & Air | | | | |
| 250/02 | 1.3703 | 0.3324 | 0.2091 | 0.1233 |
| 250/05 | 1.5161 | 133.6649 | 0.1482 | 133.5167 |
| 254/01 | 0.0743 | 0.0421 | 0.0000 | 0.0421 |
| TOTAL | 2.9607 | 134.0394 | 0.3573 | 133.6821 |
| Major Head 2076, Minor Head 800 | | | | |
| 565/19(m) | 1.3000 | 0.3309 | 0.2491 | 0.0818 |
| 565/20 | | | | |
| 565/21 | 0.5020 | 0.1382 | 0.1007 | 0.0375 |
| 565/22 | | | | |
| 565/24 | | | | |
| 568/00 | | | | |
| 581/00 | | | | |
| TOTAL | 1.8020 | 0.4691 | 0.3498 | 0.1193 |
| G.TOTAL | 164.5171 | 176.7331 | 22.9321 | 153.8010 |

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2/2/18
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②

Noted by
28/5/18
Noted

1/2
28/5/18

[Handwritten signature]

A8914ES1C13
24/7/18

कार्यालय, रक्षा लेखा महानियंत्रक
Office of the Controller General of Defence Accounts
उलान बटार रोड, पालम, दिल्ली छावनी-10
Ulan Batar Road, Palam, Delhi Cantt-10

No:- AT-X/Discrepancy/MER

Dated: 18 .07.2018

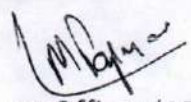
To

1. The PCDA (CC), Lucknow
2. The CDA (Army), Meerut
3. The CDA, Jabalpur

Sub:- Booking of expenditure – c/o CAP Wks and Rev & Maint Services : Variation
between MER & CGDA Data – May 2018

Please find enclosed E-in-C's Branch letters no. A/03363/Monit Expdr/2018-19/E-5(Budget) dated 12 June 2018 addressed to CE, HQ CC, Lucknow and copy endorsed to HQrs office on the above subject. In this context, it is requested that matter may be examined and suitable remedial measures may be taken at the earliest in respect of any discrepancy reflected in CGDA data and MER. This may also please be ensured for future compliance.

Encl: As above


Account Officer (AT)

Copy to :

E-in-C's Branch
IHQ of MoD (Army) :
New Delhi-110011

For information w.r.t your letter cited above.

Sd
Account Officer (AT)

| Sub Head | Details | Code Head | BE 2018-19 | Expdr (₹ in Cr) | | Diff (CGDA - MER) |
|-------------------|-------------------------------|--------------|---------------|---------------------|-----------------------|----------------------|
| | | | | As per CGDA Booking | As per Est Auth (MER) | |
| B | BUILDINGS | 460/01,02,03 | 186.21 | 78.51 | 60.90 | 17.61 |
| | ROADS | 461/01,02 | 13.14 | 3.58 | 2.28 | 1.29 |
| | FURNITURE | 462/00 | 19.09 | 3.36 | 2.02 | 1.34 |
| | MISC | 464/00 | 22.00 | 9.09 | 7.69 | 1.40 |
| | WAGES | 465/00 | 93.02 | 16.45 | 15.29 | 1.16 |
| | TOTAL SUB HEAD 'B' | | 333.46 | 110.98 | 88.18 | 22.80 |
| C | W/S TARIFF | 474/01 | 24.41 | 5.88 | 3.21 | 2.67 |
| | W/S STORE | 474/03 | 27.64 | 7.82 | 5.82 | 2.00 |
| | E/S TARIFF | 475/01 | 209.37 | 49.28 | 39.85 | 9.43 |
| | E/S STORE | 475/03 | 31.32 | 14.35 | 11.72 | 2.63 |
| | REF & A/C | 479/00 | 8.37 | 1.13 | 1.01 | 0.12 |
| | MISC | 481/00 | 17.40 | 5.58 | 3.90 | 1.68 |
| | WAGES | 483/00 | 167.83 | 28.17 | 25.13 | 3.04 |
| | TOTAL SUB HEAD 'C' | | 486.34 | 112.20 | 90.64 | 21.57 |
| D | RENT FOR HLR | 485/00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | RLY SIDINGS | 488/00 | 1.02 | 0.00 | 0.00 | 0.00 |
| | TERM COMP | 489/00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | MISC | 490/00 | 0.72 | 0.03 | 0.04 | -0.01 |
| | Ground Rent for TFA | 491/01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | WAGES | 492/00 | 3.04 | 0.33 | 0.42 | -0.09 |
| | TOTAL SUB HEAD 'D' | | 4.79 | 0.36 | 0.46 | -0.10 |
| E | NEW SUP (OTV) | 495/01 | 1.00 | 0.12 | 0.11 | 0.00 |
| | REP & REN (T&P) | 495/03 | 2.40 | 0.13 | 0.15 | -0.02 |
| | REP TO VEH | 495/04 | 2.90 | 0.19 | 0.21 | -0.03 |
| | PAY OTHERS | 495/05 | 0.00 | 0.00 | 0.00 | 0.00 |
| | EQPT TO CME | 497/00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | WAGES | 498/00 | 7.89 | 0.63 | 0.71 | -0.08 |
| | TOTAL SUB HEAD 'E' | | 14.18 | 1.06 | 1.18 | -0.12 |
| F | F-1 | 500/01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | F-2 (Cost of stores tfd) | 500/02 | 0.00 | 0.00 | 0.00 | 0.00 |
| | f-3 | 500/03 | 0.19 | 0.03 | 0.03 | 0.00 |
| | WAGES F-4 | 501/00 | 2.28 | 0.34 | 0.39 | -0.05 |
| | TOTAL SUB HEAD 'F' | | 2.47 | 0.37 | 0.42 | -0.05 |
| G | MES ADVANCE | 510/00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL 'B' TO 'G' | | 841.25 | 224.98 | 180.89 | 44.09 |
| CAP C/O WKS | CCPA | 902/31 | 4.50 | 0.01 | 0.00 | 0.01 |
| | MD ACCN | 902/32 | 1.01 | 0.00 | 0.01 | -0.01 |
| | OTM ACCN | 902/33 | 363.37 | 132.72 | 120.32 | 12.40 |
| | SUB TOTAL | | 368.88 | 132.73 | 120.32 | 12.40 |