

**ESTIMATES COMMITTEE
(1971-72)**

(FIFTH LOK SABHA)

NINTH REPORT

MINISTRY OF FINANCE

**[Action taken by Government on the recommendations
contained in the Hundred and Thirty-First
Report of the Estimates Committee (Fourth
Lok Sabha) on the Ministry of Finance—
Transfer of Budget Provision for
Certain Items of Expenditure]**



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August, 1971/Sravana, 1893 (Saka)

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C O R R I G E N D A

To

Ninth Report of the Estimates Committee (Fifth Lok Sabha) on the Action Taken by Government on the recommendations contained in the Hundred and Thirty-First Report (Fourth Lok Sabha) on the Ministry of Finance - Transfer of Budget Provision for certain Items of Expenditure.

Page (iii), line last, for 'Shri Sahai',
read 'Shri Y. Sahai'.

Page 3, line last at the end insert:

'NEW DELHI;
August, 1971
Shravana, 1893(Saka).

(KAMAL NATH TEWARI)
Chairman,
Estimates Committee'.

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(171-72)

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4. Shri Hemendra Singh Banera
5. Shri Narendra Singh Bisht
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8. Shri G. S. Mishra
9. Shri Pilo Mody
10. Shri Mohan Swarup
11. Shri Shibban Lal Saksena
12. Shri R. R. Sharma
13. Shri Shiv Kumar Shastri
14. Shri C. M. Stephen
15. Shri Nanjibhai Ravjibhai Vekaria.

INTRODUCTION

I, the Chairman of the Estimates Committee, having been authorised by the Committee, present this Ninth Report of the Estimates Committee on action taken by Government on the recommendations contained in the Hundred and Thirty-First Report of the Estimates Committee (Fourth Lok Sabha) on the Ministry of Finance—Transfer of Budget Provision for certain Items of Expenditure.

2. The Hundred and Thirty-First Report of the Estimates Committee (Fourth Lok Sabha) was presented to Lok Sabha on the 11th December, 1970. Government furnished replies indicating action taken on all the recommendations on the 6th July, 1971. Replies to all the recommendations were considered by the Study Group 'E' of the Estimates Committee (Fifth Lok Sabha) on the 3rd August, 1971. The draft Report was adopted by the Committee on the 12th August, 1971.

3. The Report has been divided into the following Chapters:

I. Report.

II. Recommendations that have been accepted by the Government.

4. An analysis of the action taken by Government on the recommendations contained in the Hundred and Thirty-First Report of the Estimates Committee (Fourth Lok Sabha) is given in the Appendix. It would be observed therefrom that Government have accepted the recommendations made in the Report i.e., 100 per cent.

KAMAL NATH TEWARI,

NEW DELHI;
August, 1971.

Śravana, 1893 (Saka).

*Chairman,
Estimates Committee.*

CHAPTER I

REPORT

The Estimates Committee are glad to observe that the recommendations contained in their Hundred and Thirty-First Report (Fourth Lok Sabha) on the Ministry of Finance—Transfer of Budget Provision for certain Items of Expenditure, have been accepted by the Government.

CHAPTER II

RECOMMENDATIONS THAT HAVE BEEN ACCEPTED BY GOVERNMENT

Recommendation (Serial No. 1, Para 1.20)

The Committee agree to the proposals regarding transfer of Budget provision for certain items of expenditure from the Defence Estimates to Civil Estimates as embodied in the Note for the Estimates Committee—Appendix II. They, however, feel that Government should not have taken so much time in effecting the change which was long overdue. (Serial No. 1 of Appendix III to 131st Report—Fourth Lok Sabha).

Reply of Government

The observations of the Committee have been noted. Necessary instructions have been issued *vide* this Ministry's letter No. F 1(15)-B|69, dated the 6th March, 1971 (Appendix—I). Provisions for the expenditure on Defence Accounts Department and investments in public sector undertakings under the control of the Ministry of Defence have already been made on the civil side in the Budget for 1971-72 under the following Demands:—

13-Vitta Mantralaya|Ministry of Finance.

22-Pensions and Other Retirement Benefits.

118-Commuted value of Pensions.

112-Other Capital Outlay of the Ministry of Defence.

In this connection, references are also invited to Notes on Demands for Grants under the relevant Demand; para 5 of the Explanatory Memorandum on the Budget Estimates for the Defence Services 1971-72 (May, 1971); explanatory notes given at page 35 (under 'General Administration'), page 41 (under 'pensions and Other Retirement Benefits') in Section I—Revenue Estimates and at page 60 (under I-Social and Developmental Services—(iii)—Capital Outlay on Industrial and Economic Development') and page 71 (under 'D.—Defence Capital Outlay') in Section II—Capital Receipts and Disbursements, of the Explanatory Memorandum, Part II on the Budget for 1971-72 (May, 1971).

[Ministry of Finance O.M. No. F.8(57)-B|70, dated the 6th July, 1971].

Recommendation (Serial No. 2, Para 1.21)

The Committee note that the intention of the Government is to transfer non-effective charges of Defence Accounts Department also to the Civil Estimates in due course. They would like to express the hope that in the process of the change over and as a result of the change in arrangement, the personnel concerned *e.g.* pensioners, are not put to any inconvenience (Serial No. 2 of Appendix III to 131st Report—Fourth Lok Sabha).

Reply of Government

The observations of the Committee have been noted. Detailed instructions have been issued by the Controller General, Defence Accounts in this regard *vide* Memorandum No. AII|11241, dated the 20th March, 1971 (Appendix—II).

[Ministry of Finance O.M. No. F.8(57)-B|70, dated the 6th July, 1971].

APPENDIX I

No. F.1(15)-B|69

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPTT. OF ECONOMIC AFFAIRS)

New Delhi, the 6th March, 1971.

To

The Accountant General, Central Revenues,
New Delhi.

SUBJECT:—Budget provisions for the expenditure on Defence Accounts Department and investments in public sector undertakings under the administrative control of Ministry of Defence.

Sir,

I am directed to state that the question of making Budget provisions for certain items of expenditure presently forming part of the Defence Estimates has been under consideration of the Government of India in consultation with the Comptroller & Auditor General of India for some time. It has now been decided, with the approval of the Estimates Committee, that the expenditure pertaining to the Defence Accounts Department and on investment in share capital of Defence Public Sector Undertakings should, with effect from 1971-72, be provided for in the Civil Budget. The connected transactions will be accounted for as under:—

- (i) The expenditure on Defence Accounts Department which is under the administrative control of Ministry of Finance presently accounted for under the Major Heads of Account 79 Defence Services—Effective Army, 80 Defence Services—Effective-Navy and 81 Defence Services—Effective-Airforce should from 1971-72 be provided for in the demand for Grant 'Ministry of Finance' controlled by the Ministry of Finance and accounted for under the Major Head "19-General Administration".

- (ii) The expenditure on investment in share capital of Defence Public Sector Undertakings at present accounted for under the Major Head "130-Defence Capital Outlay" should from 1971-72 be provided for in a separate demand 'Other Capital Outlay of the Ministry of Defence' under the administrative control of the Ministry of Defence and accounted for under the Major Head "96-Capital Outlay on Industrial and Economic Development".
- (iii) Pensions and other Retirement Benefits of the Defence Accounts Department personnel which at present are included as a part of over all non-effective charges of the Defence Services Estimates and accounted for under the Major Head '82-Defence Services—Non-Effective' will, as a consequence of item (i) above, be accounted for under the Major Head "65-Pensions and Other Retirement benefits" and provided for in the Civil estimates in the demand for Grant "Pensions and Other Retirement Benefits".

2. It has also been decided that the privileges and facilities *e.g.* accommodation, supply of forms, transport on duty etc. presently made available to the Defence Accounts Department and its employees from out of the resources of the Defence Services should be continued and that no financial adjustments between Civil and Defence Services need be made on this account.

3. It has also been decided that the audit and account charges included in the Departmental charges levied on Navy and Airforce on account of works executed on their behalf by the M.E.S. *need not* be made with effect from 1-4-1971.

4. As regards expenditure on Defence Accounts Department, that Department would issue Defence cheques and the net amount paid each month by debit to the Defence Balances would be recouped by debiting the Central Civil Balances. For this purpose, a centrally nominated Controller would function as a Civil Accountant General of a circle for settlement of transactions relating to D.A.D., issue of advices to the Reserve Bank of India, and rendition of compiled accounts of all the transactions of D.A.D. under all the civil heads of account to A.G.C.R.

5. Detailed instructions regarding the accounting of expenditure on account of investment in Share Capital of Defence Undertakings will issue separately.

Yours faithfully,

Sd/- (MANJIT SINGH)

Under Secretary to the Govt. of India.

Copy forwarded for information to:—

1. Lok Sabha Sectt. (E.C. Branch).
2. Comptroller and Auditor General of India w.r.t. his U.O. No. 383-AC|190-70 dt. 6-3-1971.
3. Deptt. of Expenditure (Defence Division) (25 spare copies).
4. Ministry of Defence, New Delhi.
5. Controller General of Defence Accounts, N. Delhi (with 25 spare copies). The name of the Controller nominated for the above purpose may please be intimated to the Reserve Bank of India under advice to all concern.
6. Director of Audit Defence Services, New Delhi.
7. R.B.I., Central Office, Bombay (with 25 spare copies).
8. As the centrally nominated CDA will be functioning as a Civil Accountant General, the R.B.I. will have to, besides acting on the advice of this Controller for transfer of the Debits|Credits from Defence to Civil, send clearance memo, in respect of those advices for further action in his books as a Civil Accountant General.

Sd|- (MANJIT SINGH)

Under Secretary to the Govt. of India.

APPENDIX II

Important Circular

No. A|II|11241

Office of the Controller
General of Defence Accounts,

West Block-V, Ramakrishnapuram,
New Delhi-22, Dt. 20th March, 1971.

To

All Controllers of Defence Accounts (10 copies).

SUBJECT: *Transfer of D.A.D. receipts and expenditure from Defence Services Estimates to Civil Estimates.*

Reference: Government of India, Ministry of Finance (Deptt. of Economic Affairs) letter No. F.1 (15)-B/69, dated 6th March, 1971 circulated with this office circulation Slip No. 343 dated 18th March, 1971.

Consequent on the transfer of Defence Accounts Department receipts and expenditure to the Civil Budget with effect from 1st April, 1971 as notified in the above circular, the following detailed accounting instructions in implementation of the changeover are issued for information of and necessary action by all concerned.

2. *General.*—The salient features of the change over are:

- (i) The new procedure will come into operation with effect from 1st April, 1971, but all transactions pertaining to the year 1970-71 will continue to be booked to the existing heads in the Defence Services Estimates till the accounts for that year are finally closed.
- (ii) The existing arrangement for the disbursement of Pay and allowances, T.A., Pension and Miscellaneous expenditure relating to the Defence Accounts Department will continue. Consequently, payments by Defence Services cheques now in use and deposits of money through MROs will continue as heretofore. The existing system of operating on the

heads 'Cheques and Bills Suspense' and 'Reserve Bank Deposits—Defence' will also continue in so far as initial compilation of the transactions by the Controllers is concerned.

- (iii) The present forms of paybills, contingent Bills, TA bills etc. will continue to be used.
- (iv) Each voucher will be distinctly stamped as Defence Accounts Department, Debitable to Civil Estimates.
- (v) The existing system of budgetary control by this office will continue. The responsibility for explaining variations between the budget figures and the actual expenditure pertaining to a Controller's charge will continue to vest with him. The overall responsibility will vest in this Office.
- (vi) The existing audit arrangement will continue. The accounts of the DAD will continue to be test checked by D.A., D.S. Separate instructions in this respect are under issue by Comptroller and Auditor General.
- (vii) C.D.A., Central Command, Meerut has been nominated as the Central Controller to act as a Civil Accountant General for settlement of transactions relating to the D.A.D. In other words, he will be regarded as one Civil Circle for the entire D.A.D. transactions. He will render accounts to the A.G.C.R. on form AG/CR-41 with necessary enclosures. A copy of this form is enclosed for facility of reference.
- (viii) In respect of DAD transactions arising in his own region, the CDA, Central Command, will function in the same manner as the other Controllers.
- (ix) A separate account for D.A.D. transactions will be opened under Central Civil Balances in the books of Reserve Bank of India, Nagpur, with effect from 1st April, 1971. This account is being referred to as "Central Civil D.A.D. Balances" in the succeeding paragraphs.

3. *Compilation of transactions relating to the D.A.D. by Controllers.—*

- (i) At present the transactions relating to the D.A.D. are being compiled to various Heads under the Defence Services Estimates. With effect from the accounts for 1971-72, these heads will not be operated upon.
- (ii) The segregate the transactions pertaining to the D.A.D. separate heads of accounts as shown in Annexure 'A' have

been opened. The following points in connection with the revised classification need particular mention:—

- (a) Separate detailed heads have been opened for (i) Dearness pay and Dearness Allowance (2) Interim Relief and (3) other allowances like C.C.A., H.R.A., C.E.A., reimbursement of tuition fees etc. These detailed heads will cover both Officers and establishment.
- (b) The detailed heads under Major Head 65—'Pensions and Other Retirement benefits' follow a different classification of the expenditure than is in vogue now. For statistical purposes, records should be maintained manually showing monthly totals of pensions/commutations of pensions disbursed and recoveries of overpayments, if any, according to the dates of retirement as shown in the classification of Defence transactions. If necessary, the P.D.Os. may be addressed suitably to facilitate the revised classification and the maintenance of the statistical record referred to above.
- (c) The head 'Equated payment of the Commuted Value of Pensions' under Major Head 65, has not been provided for in the revised classification, as adjustment on this account in respect of transactions pertaining to the D.A.D. will be made centrally by the A.G.C.R. However, a separate record of payments of commuted value of pensions in respect of D.A.D. personnel should, for the present, be maintained. Such transactions are not to be posted in the register maintained in respect of Defence Services personnel.
- (d) Adjustment between Defence and 'D.A.D.—Civil' will continue to be made in respect of residential accommodation provided by the Defence Services to D.A.D. personnel. Recoveries of rent and allied charges will be initially compiled to 'Misc.—Suspense—D.A.D.'. Details of the transaction as well as the Defence Services receipt heads concerned will be shown by the Audit Sections concerned in the Punching Medium meant for the Accounts Section at the time of classification as in the Specimen copy enclosed at Annexure 'C'.
- (iii) Controllers of Defence Accounts will compile the receipts and expenditure under these new heads. Necessary amendments to the Classification Hand Book—Defence Services—Receipts and Charges and R.D. & R. Pamphlet

are being issued separately. The existing procedure of compiling transactions pertaining to P.L.I., Rent for accommodation provided by C.P.W.D., etc. to the respective Remittance Heads and adjustment through the Settlement Account will continue.

- (iv) In addition to the normal compilation of monthly accounts as heretofore, the J.C.D.A. (Funds) Meerut, will print a separate C.D.A.-wise monthly compilation in respect of D.A.D. transactions and furnish the same to the C.D.A. CC., so as to reach him by the 25th of the following month.

4. *Action by C.D.A., C.C. as Central Controller—*

- (i) On receipt of the Monthly Book Compilation from the J.C.D.A. (Funds) Meerut, the C.D.A., C.C. will prepare a detailed statement of debits and credits under each head in respect of transactions pertaining to the D.A.D. in respect of each C.D.A. (excluding the amounts compiled under deduct heads opened specifically for operation by Cs D.A. on receipt of Clearance memo) and will arrive at the net amount to be debited/credited to "Central Civil D.A.D. Balances". He will send advice to the Reserve Bank of India, Nagpur (as per specimen enclosed at Annexure 'B') in respect of each Controller, indicating the net amount in respect of that Controller to be credited/debited by per contra debit/credit to Central Civil D.A.D. Balances by the Reserve Bank of India, Nagpur and endorse copies of the advice to the CsD.A. concerned. The advices endorsed to the Controllers will be supported by a detailed statement of Debits and Credits under each head for the particular month. As and when advices are issued to the Reserve Bank of India, Nagpur, the amounts will be placed manually under the detailed head "C.A. O.R.B. Suspense" under 'T—Deposits and Advances'—IV—'Suspense—Suspense Accounts' and necessary entry made in the Register of adjustment with Reserve Bank (Art. 89) Civil Account (Code Vol. IV) inform A.O. 11 (Part III-A) through which clearance will be watched. On receipt of advice of clearance from the R.B.I., Nagpur this head will be cleared and the unadjusted amount, if any, will be shown in the return in form A.G.C.R.—41 rendered to the A.G.C.R.
- (ii) On receipt of copies of the clearance memo from the Reserve Bank, the C.D.A., C.C. will transfer the amounts of

the clearance memo from the Head "C.A.O., R.B. Suspense" to head "W—Reserve Bank Deposit—Civil" manually. This adjustment will also be reflected in the register in form A.O. 11.

The C.D.A., C.C., will also be responsible for monthly reconciliation of Balances under the Head "Central Civil D.A.D. Balances" held in the books of the Reserve Bank of India, Nagpur, with his own books.

- (iii) In the case of amounts compiled under the head "Misc. Suspense D.A.D." specially opened for the booking of recoveries of rent and allied charges from D.A.D. personnel for residential accommodation provided by Defence Services vide para 3 (ii) (d) above, a supplementary advice of credit to the Defence Balances of the respective Controller by contra debit to "Central Civil D.A.D. Balances" will be issued to the Reserve Bank of India, Nagpur who will make the necessary transfer. A copy of this advice will also be endorsed to the respective C.D.A. for adjustment as indicated at para 5 (iii) below.
- (iv) After the above actions are completed, C.D.A., C.C. will render a monthly account to the A.G.C.R. in form No. AG/CR-41 by the 10th of the second succeeding month. He will also render an yearly account and other subsidiary details as may be required by the A.G.C.R. Instructions for the preparation of Review of Balances are being issued separately.
- (v) To enable C.D.A., C.C. to furnish the figures of Budget Estimates/Revised Estimates in the monthly account on form AG/CR-41, this office will supply him with a statement of budget allotments and revision thereof, under the various D.A.D. heads.

5. *Action by Controllers of Defence Accounts.*—

- (i) On receipt of the copy of the advice alongwith the detailed statement of debits/credits, the CsD.A. will verify the correctness of the amounts shown in the advice and detailed statement with reference to their own records/printed compilation. Any discrepancy/omission should be immediately brought to the notice of the C.D.A., C.C.
- (ii) The receipt of the clearance memo from the Reserve Bank of India, Nagpur in respect of each advice will be watched.

On its receipt, the head "Reserve Bank Deposits—Defence" will be debited/credited by per contra adjustment to the respective Deduct head specially opened for the purpose, that is, 014|25, 014|55, 014|65, 014|70 and 014|74, as the case may be, depending upon the D.A.D. Code heads to which the transactions have been compiled. The deduct heads are intended to facilitate exhibition in the printed compilation of the monthly booking and progressive totals under the various D.A.D. heads distinctly. As the clearance memo will be for the net amount, particular care should be taken to ensure that the gross receipts and charges initially booked are re-adjusted by minus receipt and minus charge to the relevant deduct heads only *vide* specimen punching medium at Annexure 'C'. At the end of the year, the total of the progressive balances under the new code heads, both receipts and charges, should be equal to the total of progressive balances under the deduct heads of receipts and charges respectively.

- (iii) On receipt of a clearance memo in respect of the supplementary advice sent by C.D.A., C.C. for the amount compiled under the head "Misc. Suspense D.A.D." *vide* Para 4 (iii) above, the Cs.D.A. will carry out adjustment by debit to "Reserve Bank Deposit Defence" and credit to the relevant Service Heads of the Defence Services already indicated on the copy of the Punching Medium *vide* para 3 (ii) (d) above.

6. The instructions detailed above should be studied by all concerned, so that the switch over to the revised procedure of adjustment with effect from the accounts for 1971-72 is carried out smoothly. The staff who will be operating the new code heads including deduct heads should be thoroughly educated to ensure that misclassifications are avoided.

7. Any subsidiary instructions considered necessary may be issued by Controllers of Defence Accounts.

8. Please acknowledge receipt of this communication.

Sd.|- (BAHADUR MURAO)

Addl. Controller General of Defence Accounts.

Copy to:—

- (i) Comptroller and Auditor General of India, New Delhi.
Necessary instructions regarding audit of D.A.D. accounts may please be issued.
- (ii) Accountant General, Central Revenues, New Delhi.
- (iii) Ministry of Finance-Deptt. of Economic Affairs (Budget) Division.
- (iv) Min. of Fin. (Def/Budget)
- (v) Min. of Fin. (Def/Coord)
- (vi) D.A., D.S., New Delhi.
- (vii) Reserve Bank of India,
Central Office, Bombay.
- (viii) Reserve Bank of India,
Central Accounts sec.,
Nagpur.
- (ix) All Sections in C.G.D.A.'s Office, AN-B may please refer to Para 4(v) of the circular for compliance.
- (x) Monday list.
- (xi) All Groups in Accounts Section.
- (xii) Subject file
- (xiii) Spare 50 copies.

} In continuation of this
Office No. A/II/11241,
dt. 15-3-1971.

Sd/- (P. K. VEERARAGHAVAN)

Accounts Officer.

TRUE COPY.

Sd|- Supdt.

Office of the C.G.D.A.

New Delhi-22.

ANNEXURE 'A'

New Heads of Accounts for Classification of Receipts and Expenditure pertaining to Defence Accounts Department with effect from the Financial Year 1971-1972.

Heads of Accounts	Receipt Head	Charge Head	Remarks
	Code No.	Code No.	
1	2	3	4
<i>Part I—Consolidated Fund of India</i>			
Revenue Receipts/Expenditure met from Revenue			
<i>Section A—Taxes, Duties and other Principal Heads of Revenue</i>			
<i>IV. Taxes on income other than Corporation Tax</i>			
Income Tax	014/01		
Surcharge	014/02		
<i>Section B—Debt Services</i>			
<i>XVI. Interest C. Other Interest Receipts</i>			
1. Interest on loans and advances by the Central Government			
(a) Interest realised on loans to Government Servants.			
(i) Interest on House Building Advances			
	014/05		
(ii) Interest on advances for the purchase of motor conveyance			
	014/06		
(iii) Interest on advances for the purchase of other conveyance			
	014/07		
(iv) Interest on other advances			
	014/08		
16. Interest on debt and other obligations			
A. Interest on Public Debt & other obligations.			
2. Interest on unfunded debt.			
5. State Provident Fund			
Interest on General Provident Fund	014/10		
<i>C. Administrative Services</i>			

1	2	3	4
19. General Administration			
C. Secretariat and attached offices—Civil Secretariat (Deptt. of Expenditure)—Defence Accounts Offices.			
1. Establishment charges			
(i) Salary of officers	014/12	
(ii) Salary of Establishment	014/13	
(iii) Dearness Pay & Allowances		014/14	
(iv) Other Allowances	014/15	
2. Interim Relief		014/16	
3. Travelling Expenses		014/17	
4. Other Charges	014/18	Misc. & contingent expdr. will be compiled under this head.
D. Social and Developmental Services			
XXIII—Medical			
1. Contributions recovered under C.H.S. Scheme	014/20	..	
I. Miscellaneous :			
LII. Miscellaneous :			
Miscellaneous receipts	014/22	..	Audit fee recovered from eantt. Boards will also be compiled under this head.
Deduct			
Deduct Head for operation by CsDA on receipt of Clearance memo from R.B.I. in respect of receipts/charges initially compiled to Code 014/01 to 014/22.	014/25	014/25	
I—Miscellaneous 65 Pensions & other retirement benefits.			
Superannuation and Retired Allowances		014/30*	
Compassionate Allowances		014/31*	
Gratuities		014/32*	
Family Pensions		014/33*	
*The details according to different periods of retirement viz. (i) retired on or before 1-4-37 (ii) retired after 1-4-37 but before 15-8-47 and (iii) retired after 15-8-47 will be kept manually by CsDA concerne.			

1	2	3	4
I. Miscellaneous			
XLVIII—Contributions and recoveries towards Pensions & other retirement benefits.			
1. Contribution for Pensions and Gratuities	014/50		
2. Miscellaneous receipts	014/51		Caters for (i) recoveries of disallowances in audit in a later year after the accounts of the previous year have been closed & (ii) Recoveries on account of issue of duplicate pension certificates to the pensioner in lieu of those lost by them.
II. Miscellaneous Capital Account Outside the Revenue Account.			
120. Payments of Commuted Value of Pensions			
Payment of commuted/Capitalised value of Pensions		014/53*	
Deduct			
1. Amount recovered from other Governments/Department etc. on account of commuted/capitalised value of pensions		014/54*	
2. Deduct head for operation by CsDA on receipt of clearance memo from RBI in respect of receipts/charges initially compiled to Code Nos 014/30 to 014/54	014/55	014/55	
P. Loans & Advances by the Central Government			
Loans to local funds, private parties etc.			
Loans to local funds, private parties.			
Miscellaneous loans and advances	014/58	014/58	This head caters for booking of loans to DAD canteens.
Loans to Government servants etc.			
House Building Advance	014/59	014/59	
Advances for the purchase of Motor conveyances	014/60	014/60	
Advances for the purchase of other conveyances	014/61	014/61	
Other Advances	014/62	014/62	

1	2	3	4
<i>Deduct</i>			
Deduct head for operation by CsDA on receipt of clearance memo from RBI in respect of receipts/charges initially compiled to Code 014/58 to 014/62 .	014/65	014/65	
<i>Pt. III—Public Account—S—Unfunded debt State Provident Funds</i>			
General Provident Fund .	014/63	014/68	
<i>Deduct</i>			
Deduct heads for operation by CsDA on receipt of clearance memo from RBI in respect of receipts/charges initially compiled to Code 014/68 .	014/70	014/70	
<i>T-Deposits & Advances</i>			
<i>IV.—Suspense</i>			
<i>Suspense Accounts</i>			
Miscellaneous Suspense—DAD .	014/72		This head caters only for booking of recoveries of rent and allied charges in respect of residential accommodation provided to D.A.D. personnel by Def. Services. The CDA CC will issue a supplementary advice to RBI in respect of amounts appearing under this head for credit to the Defence Balances by contra debit to Central Civil DAD Balances. The CsDA on receipt of clearance memo for these supplementary advices will carry out adjustment by debit to RB Deposits Defence and credit to the relevant heads of Defence Services
<i>Deduct</i>			
Deduct head for operation by CsDA on receipt of clearance memo from R.B.I. in respect of receipts to Code 014/72 .	014/74		

ANNEXURE 'B'

ADVICE OF CLEARANCE

No. A|

|D.A.D.|S.C.

month

From:

The Controller of Defence Accounts,
Central Command, Meerut Cantt.

To

The Manager,
Reserve Bank of India,
Central Accounts Section,
NAGPUR.

Sir,

Please credit/debit against the balance of the undermentioned Controller of Defence Accounts the amount indicated against him by per contra debit/credit against the balance of the Government on the reverse.

A M O U N T.

Rs. P.

C.D.A., S.C., Poona.

2. Please send intimation of the adjustment to the Controller of Defence Accounts named above and this office quoting the No. of this advice.

Accounts Officer,
C.D.A., Central Command.

Copy to:—C.D.A. Southern Command, Poona.

*In respect of supplementary advices the following sentence will be substituted:—

*A detailed statement of debits and credits for the month of..... based on which this advice has been issued is also enclosed. The receipt of the clearance memo may please be watched, for necessary adjustment.

"This is a supplementary advice in respect of amounts compiled under Misc. Suspense DAD by your office in the month of..... as per details enclosed.

Accounts Officer.
C.D.A., Central Command.

Name of Govt. to be debited or credited	Name of the Accounts Officer with whom ad- justment is to be made	Net Amount		For use in Central Ac- counts Office of the Reserve Bank	
		Debit	Credit	Date of adjustment	No. & Date of clearance memo in which ad- justment has been inti- mated to the Accounts Officer
1	2	3	4	5	6

Central (Civil)
D.A.D.

C.D.A. Central
Command, Meerut.

Net Debit, Credit Rs.

*Accounts Officer,
C.D.A., Central Command.*

Annexure 'C'

PUNCHING MEDIUM

Month _____ C.D.A. _____ Section _____ Class of Vr. Vr. No.

Classification Code	Receipts		Classification Code	Charges	
	(+)	(-)		(+)	(-)
	Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.
<i>(Specimen P. M. referred to Para 3(ii)(d) and 3 (iii))</i>					
C.B. 0/014/01 (Income Tax)	1,25,000.00	6,200.00	0/014/12 (Salary of officers)	20,000.00	
0/014/02 (Surcharge)	700.00		0/014/13 (Salary of Estt.)	100,000.00	
0/014.20 (C.H. S. recovery)	600.00		0/014/14 (Dearness Pay & Allices)	30,000	
0/014/61 (Recovery of Adv. for conveyance)	4,000.00				
0/014/68 (G.P. Fund Subscription)	8,000.00				
0/014/72 (Miscellaneous Suspense D.A.D.)	4,500.00				
0/060/01* (Recovery on a/c of PLI)	1,000.00				
	1,50,000.00			150,000.00	

*Not a DAD head. Hence the existing procedure of settlement with D.A. G.P. & T. Calcutta will be followed.

Details of Defence Services Code Heads for the amount compiled under Misc. Suspense DAD (0/014/72)

(i) Rent	1/571/01	3,000.00
(ii) Electricity	1/573/05	1,000.00
(iii) Water	1/573/04	500.00
		4,500.00

Classification Code	Receipts		Classification Code	Charges	
	(+) Rs. Ps.	(-) Rs. Ps.		(+) Rs. Ps.	(-) Rs. Ps.
<i>(Specimen P.M. with reference to Para 5(ii).)</i>					
0/014/25		7,500·00	0/014/25		150,000·00
0/014/65		4,000·00	0/098/00	126,000·00	
0/014/70		8,000·00			150,000·00
0/014/74		4,500·00			126,000·00
		<u>24,000·00</u>			<u>24,000·00</u>

In adjustment of clearance memo for Rs. 1,26,000·00 in respect of advice No.— ——— for the net credit to Defence Balance comprising of charges of Rs. 150,000 and receipts for Rs. 24,000 as shown below :—

0/014/01	6,200·00	0/014/12	20,000·00
0/014/02	700·00	0/014/13	100,000·00
0/014/20	600·00	0/014/14	30,000·00
0/014/61	4,000·00		
0/014/68	8,000·00		
0/014/72	4,500·00		
	<u>24,000·00</u>		<u>150,000·00</u>

(Specimen Punching Medium referred to at Para 5(iii))

1/571/01	3,000·00	0/c98/co	45,000·00
1/573/04	500·00		
1/573/05	1,000·00		
	<u>4,500·00</u>		<u>45,000·00</u>

APPENDIX

Analysis of the action taken by Government on the recommendation contained in the 131st Report of the Estimates Committee (Fourth Lok Sabha).

1. Total number of recommendations	2
2. Recommendations that have been accepted by Government (indicated in Chapter II)	
(i) Number	2
(ii) Percentage to total	100%