

	<p style="text-align: center;">कार्यालय रक्षा लेखा प्रधान नियंत्रक सं. 107, लोअर अग्रम रोड , अग्रम पोस्ट , बेंगलूर - 560 007 Office of the Principal Controller of Defence Accounts No. 107, Lower Agram Road, Agram Post, Bangalore - 560 007 फोन नं./Phone No.080-29710474/75फैक्स नं. /Fax No. - 26710132/33 Email: pcdablrmsecn.dad@hub.nic.in</p>	
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IMPORTANT CIRCULAR

No.M Sn/Gen Corr

Dated: 26th June 2023

To
The Officer I/c

(All units under
Audit jurisdiction of
PCDA, Bangalore.)

Sub: Drawal of allotment in advance and submission of Statement of Expenditure – Reg.

Of late, it has been observed by the Competent Authority that few post audit units are sending requisitions to this office for release of 100% amount under various grants as advance and are not submitting the Paid vouchers to this office for post audit. Also, it is to state that replies for the observations raised by this office are not being submitted.

To streamline the drawal of advances, submission of quarterly statement of expenditure and settlement of observations, the below mentioned guidelines may please be followed.

Sl. No.	Period	% of advance & pace of expenditure
1	1 st Quarter (April to June)	25% of allotment
2	2 nd Quarter(July to Sep)	50% of allotment
3	3 rd Quarter (Oct to Dec)	75% of allotment
4	4 th Quarter (Jan to March)	100% of allotment

As such, it is intimated that 25% of annual allocation will be released in each quarter, once the allotment is received. In case of requirement of amount in between, the same may be claimed separately with due justification and also please attach the statement of expenditure along with the paid vouchers.

As per para 19 of MOD letter No.10010/AI/FP-4/2421/2005-D(GS-I) dt. 19.10.2005, statement of expenditure against payments received is to be submitted to PCsDA every quarter as detailed below:

Sl. No.	Period	Date by which the statement of expenditure should reach PCDA.
1	1 st Quarter (April to June)	15 th July
2	2 nd Quarter(July to Sep)	15 th October
3	3 rd Quarter (Oct to Dec)	15 th January
4	4 th Quarter (Jan to March)	15 th April

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Office of the Principal Controller of Defence Accounts
No. 107, Lower Agram Road, Agram Post, Bangalore - 560 007
Phone No. 080-29710475, Fax No. - 297101323

Whereas, the same is not being received within the time frame. In this connection, your kind attention is invited to Para 15 of ibid MOD letter, wherein it has been mentioned that delayed or non-submission of quarterly accounts, non settlement of observations and non-compliance of laid down norms in FR, DST and relevant Govt orders may grounds for reverting back to pre-audit system in respect of defaulting units/formations/establishments besides reporting such irregularities through MFAI/IAR/AAC. PCDA will be competent to decide, if pre-audit system is to be re-enforced in respect of defaulting units.

Hence, it is requested to comply the above mentioned guidelines to avoid MFAI/IAR and to avoid reinforcement of pre-audit system in respect of defaulting units.

PCDA has seen.

ACDA(M)

Copy to:
The Officer I/c
EDP, Local

For uploading on PCDA website.

Dhananjay Show
SAO(M)

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As per para 19 of MOD letter No.10010/AJFP-4242/2002-D(G2-1) dt. 19.10.2002, statement of expenditure against payments received is to be submitted to PCDA every quarter as detailed below:

Sl. No.	Period	Date by which the statement of expenditure should reach PCDA
1	1 st Quarter (April to June)	15 th July
2	2 nd Quarter (July to Sep)	15 th October
3	3 rd Quarter (Oct to Dec)	15 th January
4	4 th Quarter (Jan to March)	15 th April