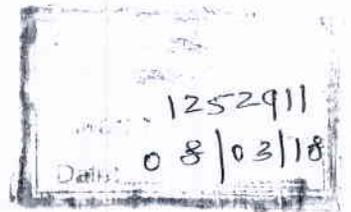


Government of Goa  
Directorate of Accounts  
Works Audit Section  
Panaji- Goa



No.DA/WA/RECON/2017-18/ 1238

DATE: 16/02/2018  
23

**CIRCULAR**

**Subject:- Reconciliation of the figures booked in monthly Account by the Divisions.**

13/03

DDT

It has been observed that inspite of Instructions issued by this office, many Divisions fail to indicate their Budget Allocation / Allotment in the relevant column of 'Form 64- Schedule of Work Expenditure', thereby leaving no scope for this Directorate to ensure that no Expenditure has been incurred by the concerned Division that has the effect of exceeding the total grant or appropriation or Budget Allocation placed at its disposal.

In view of the above, the Heads of Departments/Budget Controlling Authorities of the respective Departments are hereby requested to issue necessary instructions to the Divisional Officers/ Heads of Offices to immediately carry out reconciliation of figures till date pertaining to the financial year 2017-18 and where any excess over the allotment is apprehended, the Administrative Authority will have to arrange to provide funds either by reappropriation or by obtaining Supplementary grant or Appropriation as an advance from the Contingency Fund.

The following Divisions of the Water Resources Department have found exceeded the provision as stated here below:

Demand no. 74

DIVISIONS	HEAD OF ACCOUNTS	TOTAL ALLOTMENT (in Rs)	TOTAL EXPENDITURE (in Rs)
WORKS Division II WRD	2702-01-102-02-27	1,97,00,000	2,53,29,006
	2702-80-052-01-27	14,10,000	18,01,446
	4551-01-800-01-53.	30,00,000	31,91,046
	2702-01-101-02-27	1,40,85,000	1,51,84,802
	2711-01-103-01-27	4,10,00,000	4,58,85,623
	4702-800-01-53	1,75,00,000	1,75,64,335
	4702-796-01-53	20,00,000	21,70,587
Works Division XI WRD	2701-04-001-08-24	1,00,000	1,24,195
	2702-01-101-02-27	5,00,000	6,51,198
	2702-01-102-02-27	1,30,00,000	1,31,51,848
	2702-80-800-03-27	5,00,000	33,90,541
	2702-01-102-03-27	0.00	1,30,076
	2702-01-101-01-27	2,00,000	5,37,372

Further, it is also noticed that some of the Divisions are not taking care of actual allotment while booking the percentage charges towards Establishment/Tools and Plant etc related to capital Major Head pertaining to other Departments in their Supplementary Account. As such all the Divisions under the administrative control of the respective Departments may be strictly informed to ensure that in no case expenditure booked exceeds the total budget allocation placed at their disposal by other Departments, as the Divisional Officers

may not, at their own authority, authorise any payment in excess of the funds placed at their disposal.

In the meanwhile, wherever expenditure has exceeded over the provision under any unit of appropriation, an assurance in writing from the Head of Department/Budget Controlling Authority controlling the grants that the "expenditure involved is not on New services, or new instrument of services; that necessary funds to accommodate the expenditure will be provided for in time by the issue of reappropriation order etc. ; that a note to the effect has been kept for further action ; and that the grants as a whole (i.e. separately under Revenue and Capital Section) is not likely to be exceeded" may be furnished by 10<sup>th</sup> March 2018. Failing the submission in writing as above, it will be presumed that there is no excess expenditure over provision and the monthly Account of February 2018 and March 2018 will be accepted holding the concerned Department responsible for the consequences if any in this regard.

  
( P. R. Pereira )  
Director Of Accounts

To:-

1. The Principal Chief Engineer, PWD, Altinho, Panaji Goa.
2. The Chief Engineer-I, PWD, Altinho, Panaji Goa.
3. The Chief Engineer-II, PWD, Altinho, Panaji Goa.
4. The Chief Engineer, WRD, Porvorim Goa.
5. The Chief Electrical Engineer, Electricity Department, Vidhyut Bhavan, Panaji Goa.
6. The Chief Conservator of Forests, Forest Department, Panaji Goa.
7. Dy. Director of Accounts, Book Section, Directorate of Accounts Panaji Goa.
8. Dy. Director of Accounts, Works Audit Section.
9. Executive Engineer, PWD I ,II, III, IV, V, VI, VII, VIII, IX, X, XI, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII, XXIII, XXIV, XXV
10. Executive Engineer, Electricity Dept., I, II, III, IV, V, VI, VII, VIII, IX, X, XI, XII, XIII, XIV, XV, XVI, XVII, XVIII
11. Executive Engineer, WRD-I, II, III, V, VI, VII, VIII, IX, X, XI, XII, XIII, XIV
12. Dy. Conservator of Forest, Wildlife & Eco-Tourism (N) Panaji.
13. Dy. Conservator of Forest, Wildlife & Eco-Tourism (S) Margao.
14. Dy. Conservator of Forest, South Goa Division, Margao.
15. Dy. Conservator of Forest, North Goa Division, Panaji.
16. Dy. Conservator of Forest, Research & Utilisation Division, Margao.
17. Dy. Conservator of Forest, Working Plan Division Ponda.
18. Dy. Conservator of Forest, Social Forestry Division, Ponda.
19. Dy. Conservator of Forest, Soil Conservation Division , Ponda.
20. Executive Engineer, Soil Conservation Division, Directorate of Agriculture, Panaji.
21. , Director of Agriculture, Panaji.
22. All Heads of Department----- with a request to carry out reconciliation in respect of funds placed at the disposal of various Divisions of PWD/WRD/Electricity/Forest/Agriculture(SCD) for the financial year 2017-18 to avoid excess expenditure. Special attention may be given as regards figures booked by Divisions towards percentage charges in their Supplementary Account.

23. Office copy
24. Guard File

Copy for Information to:-

1. The Addl Secretary ,Finance Department, Porvorim Goa.
2. The Accountant General, Audit Bhavan, Green Valley, Alto Porvorim Goa.