CIRCULAR

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

It has been observed that in spite 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

<table>
<thead>
<tr>
<th>DIVISIONS</th>
<th>HEAD OF ACCOUNTS</th>
<th>TOTAL ALLOTMENT (in Rs)</th>
<th>TOTAL EXPENDITURE (in Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>WORKS Division II WRD</td>
<td>2702-01-102-02-27</td>
<td>1,97,00,000</td>
<td>2,53,29,006</td>
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<td>2702-80-052-01-27</td>
<td>14,10,000</td>
<td>18,01,446</td>
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<td>4551-01-800-01-53</td>
<td>30,00,000</td>
<td>31,91,046</td>
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<td>2702-01-101-02-27</td>
<td>1,40,85,000</td>
<td>1,51,84,802</td>
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<td>2711-01-103-01-27</td>
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<td>4,58,85,623</td>
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<td>4702-796-01-53</td>
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<td>Works Division XI WRD</td>
<td>2701-04-001-08-24</td>
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<td>1,24,195</td>
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<td>2702-01-101-02-27</td>
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<td>2702-80-800-03-27</td>
<td>5,00,000</td>
<td>33,90,541</td>
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<td></td>
<td>2702-01-102-03-27</td>
<td>0.00</td>
<td>1,30,076</td>
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<td></td>
<td>2702-01-101-01-27</td>
<td>2,00,000</td>
<td>3,37,372</td>
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</table>

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 10th 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.
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
11. Executive Engineer, WRD-I II III IV V VI VII VIII IX X XI XII XIII XIV
15. Dy. Conservator of Forest, North Goa Division, Panaji.
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.
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.