



सत्यमेव जयते

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SPECIAL SECRETARY & MEMBER

MEMBER (ADMN)



भारत सरकार

GOVERNMENT OF INDIA

(वित्त मंत्रालय / राजस्व विभाग)

MINISTRY OF FINANCE / DEPARTMENT OF REVENUE

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D.O. F.NO. 8/B/10 (1)/HRD/EMC/2017/Pt

Dated: 1<sup>st</sup> February, 2018

Dear *Colleagues,*

Sub: **Complete utilization of funds of Supplementary Grants** in FY (2017-18) - Reg.

While going through the Expenditure Trend of the Zones in respect of Grant No.35 (Indirect Taxes) when reconciled with the expenditure progress reports available on *E-lekha* and received from the O/o the Pr. CCA, CBEC, it is observed that the **expenditure upto December, 2017 is at par with the projection. The expenditure is 82.07 % i.e more that envisaged in the Monthly expenditure projection for FY 2017-18.**

2. Recently, a substantial **Supplementary Grant** has been provided to the existing/newly established offices to cater to the **additional requirements** under "Office Expenses", "Rent, Rates & Taxes", "Advertising & Publicity" and "Information Technology". Moreover, funds for several Infrastructure projects and those earmarked for Swachhata Action Plan (SAP) have also been **placed with the concerned Budgetary Authorities.**
3. As per the Expenditure progress (uptil Dec.2017), it appears that in a few Zones, there is slow utilization of funds in OE/RRT/ and under the Swachhata Action Plan. In fact under SAP, merely Rs. 5.28 cr. has been spent as against 45.00 cr. allocated for this purpose. During a review meeting of the Committee of Secretaries (CoS) on 'Swachhata Action Plan (SAP)', 2017, concern has been expressed about under-utilization of funds earmarked for Swachhata Action Plan (SAP) during the first two quarters of this FY. In fact, Chairman, (CBEC), D.O. letter dated 17.01.2018 addressed to all CCs/DGs advised for personally monitoring the work related to SAP and to ensure that significant results are achieved. Please ensure that upto 10% of your sanctioned grant order OE is spent for projects earmarked for SAP in current Financial Year and duly reported separately in your monthly expenditure statement.
4. For ready reference, the expenditure status of each Zone (upto Dec.2017) for the specific object heads i.e. "Office Expenses", "Rent, Rates & Taxes", Advertising & Publicity and "Information Technology" and the Infrastructure projects is enclosed. Till date, out of the total allocation of Rs. 297.24 cr. (Office building (4059) & Residential buildings (4216) sanctioned for the Infrastructure projects under the "Capital" head, Rs. 241.83 Cr. has been spent.
5. In view of the above, you may please urgently review the expenditure status in your charge and take urgent steps to ensure **complete utilization** of the **Supplementary Grant** funds allocated under the Object Heads of "Office Expenses", "Rent, Rates &



Taxes", Advertising & Publicity and "Information Technology", Infrastructure projects and SAP.

6. As you are aware, the expenditure during the last quarter of each Financial Year is restricted upto **33%** of the budgeted provision (BE). Surrender of funds invites C&AG audit objections and adverse observations from the Parliamentary Committees who advise to fix accountability for non-utilisation of the Grant. Hence the expenditure needs to be monitored closely to ensure complete utilisation of the Grant within the current FY.

7. I would urge you to please accord utmost importance to this matter. You must personally monitor the expenditure in the remaining two months of this FY 2017-18 to ensure that funds are completely utilized under all Object Heads and ensure no surrender of funds whatsoever. In case any surrender is expected, the same may be informed to EMC, DGHRD latest by **15.02.2018 in the Final Requirement (FR)** to enable its diversion for utilization elsewhere. The expenditure progress may be reflected in the Monthly Expenditure Reports (MER) of January/February, 2018.

With *best wishes*,

Yours *sincerely,*

*S-Ramesh*  
(S. Ramesh)

All Budgetary Authorities under CBEC