



सत्यमेव जयते

कार्यालय रक्षा लेखा प्रधान नियंत्रक (सेना), करियप्पा मार्ग लखनऊ छावनी-226002  
Office of the Principal Controller of Defence Accounts (Army)  
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No.IA/I/1262/MFAI/Circular

Date: 01.05.2024

### Important Circular

To

All LAOs/ALAOs/RAO  
(under audit jurisdiction of this office)

Sub: Utilization of ACG for purchase of items made for Officers Mess, JCO Mess, Guest Room and ORI.

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In terms of Schedule 14 of DFPDS-2021 Financial powers for **MISCELLANEOUS AND CONTINGENT EXPENDITURE** delegated at various level for Procurement of all kinds of office equipment and related consumables and any other latest equipment required for day to day functioning of an office/establishment.

2. During Super Review by IDAS Officer, it has come to notice that various items for Officers Mess, JCO Mess, Guest Room and ORI are being purchased from ACG grant in contravention to the provisions of Govt. Orders on the subject.

3. In this context attention is invited to Para 4(b) of Dte Gen LW&E/Qtr Branch IHQ of MOD (Army) 43012/Guest Rooms/LW&E/Qtr dt 12 Dec 2018 which stipulates that Officers Mess and guest rooms will be maintained from the Officers Mess Funds accounts and as prescribed in Para 5 therein after depositing 25% of the guest room charge in CFI through government treasury balance amount i.e. the furnishing and upkeep component will be deposited in the Officers Mess Account in the furnishing and upkeep head' **for mtg replacement and upkeep expenses.**

4. Despite the clear guidelines on maintenance and management of Officers Mess, Guest House, JCO Mess and ORI, some units incurred expenditure from ACG or other grants. Such irregular expenditure needs to be objected in audit by LAO, in addition to deposition of 25% of guest room charges in CFI through MRO.

5. In view of the above it is advised that in during current audit cycle this point may be thoroughly examined and a confirmation report along with LACR that units are not violating above procedure may be submitted to this office.

6. Further a detail report for last 3 years about number of guest stayed in guest house and guest room charges regulated as per Para 5 of aforesaid letter may be checked and details of deposition of 25% to CFI may be submitted to this office for further action.

7. Please acknowledge receipt.

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**Sudhakar Mahadeo Sonkusare, IDAS  
(Jt.CDA)**

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- ✓ 5. OA Cell

: For uploading on official website.

**Sr. Accounts Officer (IA)**