Diary No. 2970
Dated 10-8-22
Govt. College of Engg. & Tech.
(Polytechnic) Chandigarh

No. F&PO(5)/2022/ 11754

CHANDIGARH ADMINISTRATION
FINANCE DEPARTMENT
(ACCOUNTS BRANCH)

Chandigarh, dated the 08.08.2022

To

All the Head of Departments,
U.T., Chandigarh.

Subject: **Non-booking of expenditure of computer peripherals in Detailed Head "99- Information and Technology".**

I am directed to refer the Letter No. DGA(C)/CE/AP-01/Appropriation A/cs/2021-22/AM-19 dated 15.07.2022 received from the Sr. Audit Officer, Office of the Director General of Audit (Central), Chandigarh, Indian Audit & Accounts Department, Chandigarh on the subject cited above (copy enclosed) and to request you to **direct the Drawing and Disbursing Officer(s) working under your control to add the proposal of opening of Detailed Head for making the provision of incurring expenditure on items like Computer, Laptop, Printer, Cartage, Software, Computer wiring and UPS etc. under Detailed Head 99- Information Technology** separately while submitting the proposals of Budget Estimates for Financial Year 2023-24 as per the details given below.

Head of Account	Remarks
XXXX- Major Head	Existing
XX- Sub Major Head	Existing
XXX – Minor Head	Existing
XX- Sub Head	Existing
XX- 99- Information Technology	**New Detailed Head to be opened**
XX- 99- 50 (Other Charges)	All expenditure on computer peripherals items like Computer, Laptop, Printer, Cartage, Software, Computer wiring and UPS etc should be incurred under this Head of Account.

The expenditure for the above objects shall be booked under the above said Detailed Head of account from the next Financial Year 2023-24, in case of failure, the DDO shall be held responsible. This may be treated as MOST URGENT.

Finance & Planning Officer,
for Finance Secretary,
Chandigarh Administration.

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भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department
Office of The Director General of Audit (Central), Chandigarh

No. DGA(C)/CE/AP-01/Appropriation A/cs/2021-22/AM-19 Dated: 15.07.2022

Sub.: Non-booking of expenditure of computer peripherals in detailed head "99-Information and Technology".

As per instructions of Comptroller General of Accounts, the budgeting for expenditure on computer/peripherals may be done under a standard account code, i.e. "99-Information Technology" at "Detailed Head" level.

During the scrutiny of the Statement of Central Transaction of Union Territory, Chandigarh for the year 2021-22, it has been noticed that the no expenditure was booked under Detailed Head 99-Information and Technology. The information regarding expenditure incurred on items like Computer, Laptop, Printer, Cartage, Software, Computer wiring and UPS etc. was called for from the Finance Department (June 2022). The department has replied that no such information is available with the Finance Department (July, 2022).

It has been further noticed that no provision for the booking of expenditure on computer/peripherals was made available in the Detailed Demand of Grant under the Detailed Head 99-Information and Technology. It is recommended to keep provision under Detailed Head 99-Information and Technology for booking of expenditure incurred on Computer/peripherals.

The matter is brought to the notice of the competent authority for comments.

15/07/2022
Sr. Audit Officer

To

The Senior Accounts Officer (Appropriation Accounts),
O/o the Principal Accountant General (A&E),
U.T, Chandigarh.

Copy forwarded to Finance and Planning Officer, 4th Floor, Deluxe Building, UT Chandigarh Administration, Sector-09, Chandigarh for information and necessary action.

Sd/-
Sr. Audit Officer

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