

No. Misc-01/001 (6) 2018-19/Budget/120

Dated :- 27-08-2018

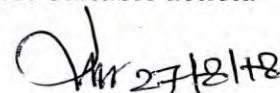
OM NO.-01/2018-19/BUDGET

The expenditure incurred on hiring of Security Guards is to be booked under the sub-head "Armed Guards Payment" only as per the approved accounting procedure/guideline. However, it has been noticed that few offices/field-units are booking the expenditure incurred on hiring of Guards/Casuals for Gate Management under different sub-heads other than the "Armed Guards Payment". The organization is in the process of rationalisation of hiring of Security Guards to divert resources/funds to better productive domain and other essential needs.

Therefore, diverting the booking of expenditure to other than intended subhead will not only defeat the very purpose of rationalization but will violate the basic principle of accounting. Moreover, this will also lead to difficulties to assess the actual requirement of funds for hiring of Security Guards/Casuals. It is further expected there should be **No diversion of bookings of expenditure from intended subhead**. Therefore, It has been decided to change the nomenclature of the sub-head "Armed Guards Payment" to "**Security Management**" with immediate effect for more clarity. The following expenses incurred will be only met from this Sub Head.

- 1) Hiring of Security Armed/unarmed Guards for the security of office building/premises
- 2) Hiring of casuals/manpower for Gate management
- 3) Any kind of expenditure for hiring manpower for Security related work.

Both the Directorates of AIR & DD are requested to bring this fact to the notice of all the offices/Field formations for strict compliance. This order will be applicable from immediate effect. Any deviation from the laid down procedure of accounting in similar cases should be brought to the knowledge of the higher authorities for suitable action.



Rajesh Kumar Sharma
Deputy Director (B&A)

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