



कर्मचारी भविष्य निधि संगठन  
**Employees' Provident Fund Organisation**

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
 (Ministry of Labour & Employment, Govt. Of India)

eqj; dk;kZy; /Head Office

भविष्य निधि भवन, 14 भीकाजी कामा प्लेस, नई दिल्ली - 110066.

Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi-110066

FAX: 011-26173022, Tel No. 011-26172685, Mail ID:- rc.fa@epfindia.gov.in



No. Budget/105(26)2004/Budget Control/ 10865/

Date:

To

The Director (PDUNASS)/ Additional CPFC of the Zones/  
 ACC (ASD), Head Office/  
 RPFC- In-Charge of Regional Offices/ZTIs

30 AUG 2018

**Sub: Proposal for allotment of additional budget under various budget heads and ex-post facto sanction for excess expenditure over allocated budget in previous year.**

Madam/Sir,

Reference is invited to this office letter No. Budget/2017-18/2018-19/Main /21253 dated 14.03.2018 vide which RE 2017-18 and BE 2018-19 was allotted to all Zonal Offices, PDUNASS and Head Office.

2. It is observed that the Regional Offices/ZTIs are frequently requesting to Head Office, for additional budget for various type of requirements without the approval of their concerned Zonal Office. Further, Zonal Offices are also simply forwarding the same to Head Office, without justification, recommendation, proper reasoning and approval of ACC(Zone).

3. In this regard, it is reiterated that the budget under all budget heads in RE 2017-18 and BE 2018-19 were allotted to Zonal Offices, hence any proposal for additional budget/ex-post facto sanction for expenditure in excess over allocated budget should be sent by Zonal Office only and with recommendation of ACC(Zone).

4. Further, it is requested to manage the expenditure out of allocated budget and if needed, re-allocation of funds may be done among ROs in allocated funds from Head Office. ZO is also requested to ensure proper distribution of funds allotted from H.O., among offices under its jurisdiction. Any request of additional funds may be sent to Head Office alongwith the details of total allotment, expenditure as on date and justifications, only after utilising the allocated BE 2018-19. As per Rule 26 of General Financial Rule (GFR) 2017, the duties and responsibilities of a controlling officer in respect of funds placed at his disposal are to ensure :-

- (i) that the expenditure does not exceed the budget allocation.
- (ii) that the expenditure is incurred for the purpose for which funds have been provided.
- (iii) that the expenditure is incurred in public interest.
- (iv) that adequate control mechanism is functioning in his Department for prevention, detection of errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money.

5. In respect of allotment of additional funds for unforeseen events /function, a guideline has already been circulated vide this office letter of even number dated 07.02.2018 stating that the request for additional fund may be sent to Finance Division only after getting the administrative approval of competent authority in Head Office. It is also advised that the administrative approval for such events may not be forwarded to Head Office in last moments.

6. Accordingly, all ZOs/PDUNASS/Head Office are requested to send the proposal for additional budget/ex-post facto sanction for their Zone, with recommendation and approval of ACC(Zone) only. It is also requested to issue necessary direction to offices under their jurisdiction, not to send any proposal for additional budget/ex-post facto sanction directly to Head Office but only through their respective controlling Offices.

7. All Zonal Office are also directed to closely monitor the operation of EPF Administrative Account (A/c No. 02) being operated by all the offices under their jurisdiction including monthly reconciliation of these accounts.

[This issues with the approval of FA&CAO].

Yours faithfully,



**(JAG MOHAN)**  
**Additional CPFC-HQ (F&A)**