

**GOVERNMENT OF N.C.T. OF DELHI**  
**DIRECTORATE OF AUDIT**  
(Administration Branch)

04<sup>th</sup> Level, 'C'-Wing,  
Delhi Sachivalaya,  
New Delhi.

No. F.9(1)/DOA/Estt./2014/dcaudit/ 5404-5407 Dated: 04.09.2014

**Sub.: Use of Uniform Sanction Orders by the departments of the Government.**

Please find enclosed herewith the copy of Principal Accounts Office letter No. 1145 dated 28.07.2014 on the subject cited above alongwith draft Specimen copy of Sanction Order and the detail of Head of Accounts pertaining to this department with the request to bring the contents to the notice of all the officers/officials working in the respective branches for information and strict compliance accordingly.

Encl: As above.

  
03.09.2014  
**(RAM KUMAR SHARMA)**  
**ASSTT. ACCOUNTS OFFICER (ADMN.)**  
**TEL. NO. 23392280**

Copy to: -

1. All the Branch Incharges, Directorate of Audit.
- ✓ 2. AAO(Website) Dte. of Audit.
3. Notice Board.
4. Guard file.

5/11/14/12301  
13-8-14

PR 5/2  
 12/6  
 ASD(A)  
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 ASD(A)  
 Dated: 28-7-14  
 Ans  
 14.08.14  
 PRA Sr. Banku

All Heads of the Department,  
GNCT of Delhi

A  
11/8

Ans  
14.08.14

~~RA~~ Sr Bawle

As per the existing instructions, the Pay & Accounts Offices while discharging their duties of releasing the payments are required to see that there exists sanctions, either Special or General, accorded by the Competent Authority authorizing the expenditure and there is provision of funds authorized by the Competent Authority fixing the limit within which the expenditure can be incurred.

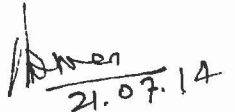
This could be ensured by the Pay & Accounts Offices if sanctions are issued by the authorities in the proper format mentioning therein the item of expenditure as per the powers delegated by the Finance Department to the Pr. Secretaries, Secretaries, Head of the departments, Head of Office and mentioning the Alpha-Numeric Codes and the Standard Numeric Codes as per the detailed Demand-for-Grants. Also, where the sanctions are issued with the concurrence of the Finance Department the U.O. number should be mentioned in the Sanction Order.

It is, however noticed that in the sanctions being issued by the authorities of the government neither item of expenditure nor the Standard Numeric Code is mentioned in the sanction order.

Due to non-mentioning the item of expenditure in the Sanction Orders, PAOs are unable to exercise the prescribed checks. Similarly, due to issue of sanctions with the Alfa-Numeric Codes without mentioning 15 digit Standard Numeric Codes, PAOs themselves are booking the expenditure under 15 Standard Digits Codes. This sometimes lead to incidents of misclassifications. It has also been observed that in certain cases, the modified/corrected Alfa-Numeric Codes are not noticed by the Departments/DDOs and the Sanction Orders are issued with the previous similar codes as before which sometimes leads to misclassification of the expenditure.

In order to avoid such misclassifications, and to exercise the proper check by the Pay & Accounts Offices on the expenditure sanctions, a format of Sanction Order is enclosed with the advice to ensure issuance of sanctions in the said sanction order in future. The standardized common sanction order is placed on the websites of the Principal Accounts Office i.e. <http://coa.delhigovt.nic.in> and also on the website of the Delhi Government i.e. <http://delhigovt.nic.in>.

Yours faithfully,


  
21.07.14

**(ALKA DIWAN)**  
**Special Secretary (Finance)**

F.No.2(07)/2013/T-I/Pr.AO/

Dated:

Copy to : All PAOs, Delhi/New Delhi.

  
**Dy. Controller of Accounts**  
**(Admn./Tech.)**

GOVT. OF NCT OF DELHI

(Name & Address of the Department/Office)

**SANCTION ORDER**

Sanction of the Competent Authority is accorded/conveyed for incurring \_\_\_\_\_ an \_\_\_\_\_ expenditure \_\_\_\_\_ of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) on account of \_\_\_\_\_.

This sanction has been accorded in exercise of the powers delegated by the Finance Department, Govt. of NCT of Delhi and in consultation with the accounts functionaries of the department. The expenditure involved on this account would be debitable to the under mentioned Head of Account for the year \_\_\_\_\_ under Demand-for-Grant No. \_\_\_\_\_.

Head of Account

Complete details of Head of Account to which the expenditure would be debitable mentioning the ALFA and Numerical Code.

This issues with the concurrence of the Finance Department, Govt. of NCT of Delhi vide their U.O.No. \_\_\_\_\_ dated \_\_\_\_\_.

(Name & Designation of signing authority)

F.No. \_\_\_\_\_

Dated: \_\_\_\_\_

Copy to: (All concerned authorities including PAO)

(Name & Designation of signing authority)

## **DETAILS OF HEAD OF ACCOUNTS IN R/O DTE. OF AUDIT**

### **DEMANDS NO. 04**

Major Head	2016	00	102	97	00	01	B.1(1)(1)(1)-Salaries
Major Head	2016	00	102	97	00	03	B.1(1)(1)(2)-O.T.A
Major Head	2016	00	102	97	00	11	B.1(1)(1)(3)-Domestic Travel Expenses
Major Head	2016	00	102	97	00	13	B.1(1)(1)(4)-Office Expenses
Major Head	2016	00	102	97	00	06	B.1(1)(1)(5)-Medical Treatment
Major Head	2016	00	102	97	00	99	B.1(1)(1)(6)-Information Technology