

VIGILANCE ALERT

No.: 04/2026

Date: 08.06.2026

Subject: Non-Adherence of DOP provision in respect of reallocation of capital budget.

During scrutiny of a file related to procurement of a capital budget item, it has been observed that the approved budget provision under the concerned head was insufficient to meet the requirement as per the estimate prepared by the department. To address the shortfall, capital budget was reallocated from another budget item by the Regional Director of that Regional Institute, who was not empowered to do so as per D.O.P. Subsequently, the proposal was processed for obtaining Budget Certification (BC) from the Finance Department, CMPDIL (HQ). The Budget Certification was issued by the Finance Department without due diligence and cross checking for the competent approval for such budget reallocation. Consequently, the procurement process was undertaken and the item was procured by the Regional Institute.

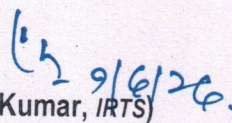
As per the Delegation of Powers (DOP) of CMPDIL, the authority for reallocation of capital budget is vested with the CMD, CMPDIL that to within 15% of the approved budget. However, it appears that while processing the case, the provisions relating to approval of the indent were inadvertently applied in place of the provisions governing reallocation of capital budget. As a result, the budget reallocation appears to have been treated as approved at the Regional Institute level, and Budget Certification was issued without ensuring compliance with the prescribed provisions of the DOP.

The case reflects a procedural lapse involving non-adherence to the Delegation of Powers and inadequate due diligence during financial concurrence. Such lapses may expose the organization to financial irregularities, audit observations, and governance risks, besides weakening the internal control framework.

In view of the above, all concerned are advised to adhere with the following:

- i) Strict compliance with the Delegation of Powers shall be ensured before issuance of Budget Certification or further processing of proposals.
- ii) To exercise due diligence while processing proposals involving budget reallocations and financial concurrence.
- iii) It is further suggested to conduct capacity building programme for provisions of D.O.P for officials of Finance Cadre.

Adherence to above are essential for strengthening internal controls and preventing recurrence of similar procedural lapses. Any negligence or deviation in this regard will be viewed seriously.


(Pankaj Kumar, IRTS)
Chief Vigilance Officer/ CMPDI

Copy to:

1. Chairman cum Managing Director/CMPDIL- For Kind Information
2. Director (T/CRD)/(T/P&D)/(T/ES)/(T/RD&T) - For Kind Information and Further Necessary action
3. All Regional Director and HODs - For Necessary Action.
4. All Concerned - For Necessary Action