

कार्यालय: रक्षा लेखा प्रधान नियंत्रक

Office of the Principal Controller of Defence Accounts

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Sub: Booking of expenditure on account of Ration Money Allowance (RMA)  
in respect of Army Officers

It was observed by HQrs while examining the issue of revision of procedure of payment of RMA in r/o Army Officers, that some of the Controllers are booking the expenditure on account of RMA to code head 25/414/02 whereas some others are booking it to 01/102/00. Therefore, the above issue has been examined and clarified as under for strict compliance.

2. As per CHB-2014 Edn., Code head 102/00 under Sub Head A (b), Minor Head 101- Pay and Allowances of Army personnel, Major Head- 2076, is assigned for booking of expenditure on account of payment of cash allowance in lieu of free ration to Service Officers. However, Code Head 414/02 is assigned for Central Purchases of Vanaspati and Edible Oils under Sub Head A -ASC Stores, under Minor Head 110-Stores, Major Head - 2076. Hence, booking of expenditure on account of RMA (Ration Money Allowance) to code head 25/414/02 is not appropriate. Correct code head for booking of expenditure on account of Ration Money Allowance (RMA) is 102/00 under Sub Head A (b), Minor Head 101- Pay and Allowances of Army Personnel, Major Head- 2076.

3. It is requested to ensure compliance of the above.

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