



सत्यमेव जयते

कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
सं. 107, लोअर अग्रम रोड , अग्रम पोस्ट , बेंगलूर-560007
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Accounts Circular No.40

A/I/1583/Misc./GST

Dated:- 08.03.2022

To

All Sections of PCDA, Main Office,

All AO GEs/HAL/PAO Sub-offices under PCDA, Bangalore

Sub:- Non-booking of GST codeheads prefixing to Service Heads on (+) Charge.

Ref:- Hqrs. CGDA letter No.A/B/I/13626/CHB-Prefix/Vol-III, dt:18.04.2018.

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On verification of Sectional Compilation it is observed that various Sub-offices have not appropriately prefixed GST codeheads to the relevant Service Heads in the (+) Charge Side while passing the Revenue and Capital Bills. The very purpose of opening of these category codes is defeated if the same are not prefixed to Service Heads. In this context, please refer the Hqrs CGDA letter cited above which had already been circulated (Copy enclosed) vide this office letter of even no. dated 16.07.2021.

The purpose is to enable identification of the expenditure on account of payment of different elements of GST (i.e., IGST, IGST on Imports, CGST, SGST/UGST) as part of Vendors' Invoice as well as for Accounting purpose for submitting the report by the Defence Secretary (Finance). Non-compliance of instructions mentioned in Hqrs Office Circular has been viewed seriously by the competent Authority and drawn the attention of Hqrs. CGDA, New Delhi.

In view of the above, all sections/sub-offices are requested to review and necessary rectification/adjustments carried out pertaining to the FY 2021-22 by 31.03.2022 under intimation to this office.

Encls: As above

Nirmala BK
DCDA (Accounts)
08/03/22

Copy to: EDP Setion (Local) - for uploading in PCDA Bangalore Website

-sd/-
AO (Accounts)

Speed Post/Through CGDA web-site

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
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(ACCOUNTS & BUDGET DIVISION)
(Phone No. 011-25665581, 583, 737; Fax No. 25674786, E-mail ID - hqaccounts.cgda@gov.in)

No. A/B/I/13626/CHB-Prefix/Vol-III

Dated: 18/04/2018

To


The All PCsDA, PCA (Fys)/CsDA

Sub: Opening of category prefix code in CHB for implementation of GST in respect of all the Services.

Consequent upon implementation of GST w.e.f 01/07/2017, following four category prefix against the relevant code heads mentioned in CHB-2014 (Annexure -I) to identify the expenditure compiled on account of payment of different elements of GST for all the Services are to be used:

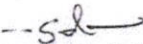
- 25 = IGST
- 26 = IGST (on Import)
- 27 = CGST
- 28 = SGST/UTGST

2. A copy of amendment to **Annexure 'C'** to the Classification Hand Book 2014 in this regard is enclosed for necessary action (**Annexure - I**).
3. These category code heads may be implemented w.e.f 01.07.2017. Expenditure booked in this regard prior to issue of this letter may be reclassified accordingly and reflected in the next compilation.
4. In this regard it is reiterated that, correct data of compiled actuals are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts. Therefore, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads. It is, requested to issue necessary directions to the concerned officers/staffs of all the Sections/sub offices under your jurisdiction to ensure correct usage of category prefixes to relevant Service Heads.


(Sumit Gajbhiye)
Sr. ACGDA (A&B)

Copy to:

1. IT&S Section (Local)	For placing the above circular to CGDA web-site.
2. MoD (Fin/Bud-I) South Block, New Delhi	For information with reference to their ID No. 02(7)/Budget-I/2017 dt. 09/04/2018


(Sumit Gajbiye)
Sr. ACGDA (A&B)