



कार्यालयरक्षालेखाप्रधाननियंत्रक(मध्यकमान), करियप्पामार्ग, लखनऊछावनी-
226002

Office of the Principal Controller of Defence Accounts (Central Command)
Cariappa Road, Cantt., Lucknow, Pin Code – 226002

कार्यालय दूरभाष सं0-0522-2451084 कार्यालय फैंक्स सं0-0522-2453038

Office Phone NO. 0522-2451084 Office Fax NO. 0522-2453038

E-Mail ID: accountspcdacc.dad@hub.nic.in



No. A/I/3089/PFMS/Grants-18

Date 11.01.2021

To

The OI/C

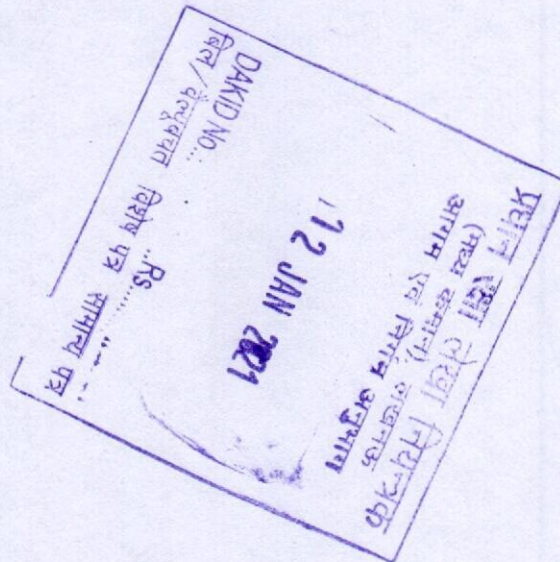
Sections of M.O. (AN-II, AN-III, AN-IV, AN-V, EDP, R & D section, D Section,
OA Cell)

Subject: Grant No. 18 MoD (Civil) – regarding migration to PFMS portal of CGA, Ministry of Finance: Compilation of LD receipts.

Ref: HQrs office letter no. A/II/11101/PFMS/VP-2024/PCsDA/CsDA dated 09.11.2020.

HQrs Office vide letter quoted under reference has intimated the code heads for the compilation of LD receipts in respect of PFMS bills pertaining to the MoD (Civil) Grant No. 18. A copy of the ibid letter is enclosed here with for your information and compliance please.

Enclos: As above



Sanjay Srivastava
(Sanjay Srivastava)
Sr.AO



कार्यालय रक्षा लेखा महानियंत्रक
उलान बटार रोड, पालम दिल्ली छावनी- 110010

Controller General of Defence Accounts

Ulan Batar Road, Palam, Delhi Cantt - 110010

दूरभाष : 011-25665548, 25665583/84, 25665736/37

फैक्स: 011-25674786 ईमेल : hqaccounts.cgda@gov.in



No. A/II/11101/PFMS/VP-2024/PCsDA/CsDA

Dated: 08/01/2021

To,

The PCsDA/CsDA

Sub: Grant No. 18 MoD (Civil) – regarding migration to PFMS Portal of CGA, Ministry of Finance.

It has been observed that a few Controller offices are using Code Head 00/575/30-Misc Receipts under Minor Head 800 Major Head 0076, for compiling of recovery of LD from the bills processed on PFMS. The LD recoveries are in the context of PFMS bills pertaining to the MoD (Civil) Grant No.18 which are being processed on PFMS since Aug 2020.

Accounting of LD pertaining to Contracts/Supply orders issued by the organizations falling under MoD (Civil) Grant as mentioned below, has to be done under the appropriate code head which is 00/005/01. The compilation done under Major Head 0076 code head 00/575/30 for accounting of LD pertaining to contracts/Supply orders issued by such organizations is therefore considered a misclassification which affects the overall receipts and net budget under MoD (Civil) Grant.

- (i) Armed Forces Tribunal (AFT)
- (ii) Coast Guard Organisation (CGO)
- (iii) Department of Defence (DOD)
- (iv) Department of Defence Production (DDP)
- (v) Department of Defence Research & Development (DR&D)
- (vi) Department of Ex-Servicemen Welfare (DESW)
- (vii) Defence Accounts Department (DAD)
- (viii) Defence Estate Organisation (DEO)
- (ix) Canteen Stores Department (CSD)
- (x) Boarder Road Organisation (BRO)

Therefore the compilation of LD receipts may be done under the code heads as mentioned at (A) & (B) below:

(A)

Grant No.:	900
Major Head:	0075
Sub-major Head:	00
Minor Head:	800
Sub-head:	09
Misc. receipt Code Head:	00/005/01

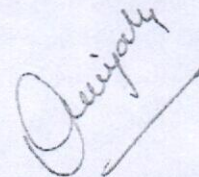
(B) The relevant code heads applicable for DAD/DEO, CSD and MoD (Civil) would be as under:

DAD/DEO:	00/094/15
CSD:	00/098/19
MoD(Civil):	00/095/15

The fifteen digits heads of account will be as mentioned at (A) above.

The LD pertaining to bills of Defence Services, OFBs, DRDO will continue to be accounted for under the relevant CHB heads.

This issues with the approval of the Addl. CGDA



(Priyanka Chandra)
Sr. Dy. CGDA (A&B)