

“हिन्दी भाषा राष्ट्र निर्माण में सहायक है।”



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, लखनऊ छावनी-226 002

Office of the Principal Controller of Defence Accounts (Central Command)

Cariappa Road, Lucknow Cantt-226002

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युद्ध विभाग
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(Through PCDA (CC) Website/ Mail)

संख्या: लेखा/1/3089/ओ.सी.ए. /पत्राचार
No. A/1/3089/OCA/Corr.

दिनांक: 14.06.2023
Date: 14.06.2023

विषय: सर्विस हेड के साथ सही श्रेणी उपसर्ग कोड का उपयोग।

Subject: Usage of correct category prefix codes with Service Head.


मुख्यालय कार्यालय, रक्षा लेखा महानियंत्रक, उलान बटार मार्ग, पालम, दिल्ली छावनी-110010 के दिनांक 09.06.2023 के पत्रांक A/II/11118/PRABAL/V.P-2024/Bud Module के अधीन प्राप्त मुख्यालय के अन्य पत्रांक A/B/II/13626/CHB-Prefix/Vol-III दिनांक 15.11.2018, A/B/II/11244/Mont-EDP-III दिनांक 10.01.2011 तथा A/B/II/11244/Mont JSI दिनांक 22.07.2010 को इस परिपत्र के अनुलग्नक के रूप में सभी संबंधितों को सूचनार्थ एवं मार्गदर्शन हेतु प्रेषित किया जाता है।



Copy of HQrs. Office letters Nos. A/B/II/13626/CHB-Prefix/Vol-III dated 15.11.2018, A/B/II/11244/Mont-EDP-III dated 10.01.2011 & A/B/II/11244/Mont JSI dated 22.07.2010 received under HQs. Office, CGDA Delhi Cantt. Letter No. A/II/11118/PRABAL/V.P-2024/Bud Module Dated 09.06.2023 is reproduced as Annexure to this circular for information and guidance of all concerned.

हस्ता/-
व. लेखाधिकारी (लेखा)

प्रतिलिपि:

01. मूल फ़ाइल संख्या: लेखा/1/3089/ओ.सी.ए. /पत्राचार
Original File No. A/1/3089/OCA/Corr.
02. मानक सूची के अनुसार सभी उप कार्यालय
As per standard list of Sub Offices
03. मुख्य कार्यालय, लखनऊ के सभी अनुभाग
All Section in Main Office
04. वाचनालय
Library
05. स्वचलन कक्ष (स्थानीय)- र.ले.प्र.नि.(म.क.) लखनऊ के वेबसाइट पर अपलोड करने हेतु
OA Cell (Local)- For upload PCDA(CC), Lucknow Website.


व. लेखाधिकारी (लेखा)

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|--|---|--|
|  | <p style="text-align: center;">कार्यालय रक्षा लेखा महानियंत्रक OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS उलान बटार मार्ग, पालम, दिल्ली छावनी-110010 ULAN BATAR ROAD, PALAM, DELHI CANTT-110010 दूरभाष : 011-25665548, 25665583/84, 25665302, फैक्स : 011-25674786 ईमेल : hqaccounts.cgda@gov.in</p> |  |
|--|---|--|

No.A/II/11118/PRABAL/V.P-2024/Bud Module

Date: 09.06.2023

To

All the PCSDA/CsDA

Sub: Use of category Code only at the time of Classification of Accounts.

Ref: HQrs office letter No. A/B/II/11244/11244/Mont. JSI dated 22.07.2010, No. A/B/II/11244/Mont-EDP-III dated 10.01.2011 and No.A/B/I/13626/CHB-Prefix/Vol-III dated 15.11.2018 (copy enclosed)

It is intimated that references are being received from various Controllers offices regarding budget allotment with various category prefixes.

In this regard, kindly refer to the ibid letters wherein it is clearly mentioned that the prefixes are to be used correctly at the time of Classification of Expenditure by Audit & Account Sections (copy enclosed).

These instructions may please be invariably complied with in this regard. Budget allotment is an executive action and may not be linked to the Classification of Accounts which is the responsibility of Defence Accounts Department.

This issues with the approval of Jt. CGDA (A&B).

(Handwritten Signature)
Sr. ACGDA (A&B)

Copy to:

| | | |
|--------------------------|---|---|
| IT & SDC Secunderabad | : | Kindly ensure that uses of prefixes are regulated as per HQrs directions from time to time. |
| IT & S Wing (Local) | : | For information and necessary action please. |

(Handwritten Signature)
AO (A&B)

15/11/18
cc

SPEED POST/Through CGDA website
कार्यालय, रक्षा लेखा महानियंत्रक
OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010
ULAN BATAR MARG, PALAM, DELHI CANTT-110010



Dated: 15/11/2018

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

To

The All PCsDA/CsDA

Sub: Booking Of Expenditure Under Correct Category Code To Be Prefixed To Relevant Service Heads.

Category prefix codes allotted in the Classification Hand Book (2014 Edn) are for identification of the specific type of expenditure incurred under Service Heads by various Services.

2. However, it has been brought to the notice of the HQrs office by Service HQrs that these Category Codes are not appropriately prefixed to the relevant Service Heads resulting in incorrect position about expenditure incurred on GST. The very purpose of opening of these category codes is defeated if the same are not used properly to the relevant Service Heads. Therefore, steps need to be taken to ensure that category codes are used in all relevant cases in a proper manner.

3. In order to ensure that correct data on compiled actuals are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads. It is, therefore, requested that necessary directions be issued 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. It is also enjoined upon that the prefixes prescribed in Pamphlet of RDR Heads may not be used with Service Heads opened in Classification Hand Book - 2014.

4. The use of category prefixes for identification of GST circulated vide this HQrs office letter of even No. dated 18/04/2018 may also be ensured for proper identification of expenditure incurred under various elements of GST.


Sr. ACGDA (A/Cs & Budget)

Copy to:

Col, FP-3.....
IHQ of MoD (Army), Genral Staff Branch
DGFP -3

For information w.r.t letter no.
A/89502/B/BE/FP-3 dt. 05/10/2018

- 5d -
Sr. ACGDA (A/Cs & Budget)



Office of the Controller General of Defence Accounts
(Accounts & Budget Division)
Ulan Batar Road, Palam, Delhi Cantt
Important Circular No. 65 of 01/2011

No. A/B/II/11244/Mont-EDP-III

Dated: 10-01-2011

To

All PCsDA/CsDA

Subject: Usage of correct category prefix codes with Service Heads.

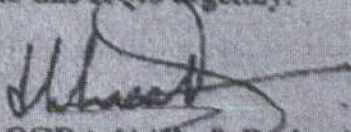
A review of compilation for and upto November 2010 has been carried out in the HQrs office to ascertain whether the category prefix codes appended at Annexure 'B' to Classification Hand Book are correctly operated. It has been noticed that the category prefix code numbers meant for use with Stores heads only for the purpose of identification of expenditure on the procurement of stores, have been prefixed to code heads other than Store heads i.e. Pay and Allowances etc. It has also been noticed that in certain cases, defunct/deleted category prefixes have been operated by some of the PCsDA/CsDA. A list of few such cases is enclosed at Annexure 'A' & 'B' to this letter for ready reference.

In this context it may be mentioned that the basic purpose of category prefix codes is to generate reports/information as per user's requirements, intended to know distinctively the source of procurement of stores and the booking of expenditure relating to a specific items/project/Dte/Command etc. The incorrect usage of the same defeats the very purpose for which these were intended for. The usage of redundant/superfluous category prefixes to the Service heads results in wrong depiction of information on the compilation reports generated by the EDP Centre.

This office from time to time has been stressing the need to ensure correct usage of category prefix codes. In this regard, this office letters bearing No. A/B/I/13626/CHB dated 13-12-2005 and A/B/II/11244/Mont-Army/Vol V dated 8-2-2007 also refers.

Since instructions issued by this office in this regard seem to have little or no effect, the position needs to be reviewed at an appropriate level. It is therefore requested that necessary instructions in this regard may please be issued to the sections/sub-offices under your jurisdiction to ensure correct usage of the category prefix codes.

A compliance report in this regard may please be sent to this HQrs urgently.


J.L. CGDA (A/Cs & Budget)

SPEED POST
Important Circular



Office of the Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt
Circular No. 61 of July' 2010

No. A/B/II/11244/Mont, T.S.S.

dated: 22/07/2010

To

All Army controllers
PCDA (Navg)
PCDA (AF) Dehra Dun
CDA (AF) N. Delhi

PCDA New Delhi
PCDA (G) Pune
PCA Fps
CDA (IGS) N. Delhi

Subject: Usage of Category Prefix Codes – SFC- Joint Staff.

On review of printed compilation, it has been noticed that Category Prefix Codes as per Annexure- 'B' & 'C' to Classification Hand Book are either used incorrectly or not at all used/prefixed to the relevant service heads. As per Annexure 'C' to Classification Hand Book (2007 Edition), apart from other category codes, Category prefix Codes '33', '36', '37' & '38' have been allotted for DIPAC Project, HQ IDS, Defence Intelligence Agency and SFC respectively for the purpose of segregation of expenditure. HQs SFC have specifically pointed out that due to non-prefixing of category code '38' to the relevant service heads by the paying Controllers they are facing difficulty in segregating and monitoring the expenditure. Action therefore needs to be taken to ensure that category '38' is properly prefixed to the relevant service heads relating to expenditure on SFC for monitoring of expenditure by the authorities concerned.

Since the category prefixes are based on user's requirement, intended to know distinctively the bookings relating to a specific project/Dte/Command/Organisation etc. and the source of procurement of stores etc., incorrect usage/non-utilization of the category prefix codes defeats the very purpose for which the same have been allotted. Proper usage of category prefix codes therefore needs to be ensured while booking the expenditure. This office in various earlier communications has been emphasizing the need to ensure correct usage of category prefix codes. In this regard this office letter Nos. A/B/II/13626/CHB dated 13th Dec, 2005 & A/B/II/11244/Mont-Army/Vol-V dated 8th Feb 2007 may please be referred (copies enclosed).

It is therefore reiterated that necessary instructions may please be issued to the sections/sub-offices under your jurisdiction to ensure proper usage of category prefix codes to enable the user departments to segregate and monitor the expenditure properly.

Please acknowledge receipt.

Jt. CGDA (AC & Budget)