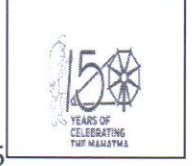




कार्यालय रक्षा लेखा नियंत्रक :
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
नं. 1 स्टाफ रोड, सिकंदराबाद -500 009
NO.1, STAFF ROAD, SECUNDERABAD – 500 009.
फोन/PHONE: 040-27843385 फैक्स/FAX NO:040-27817275
Email: secd-acsn-cda@nic.in cda-secd@nic.in



No.A/ II/13027/ROB/2021-22

Dated 16.03.2022

MOST IMPORTANT CIRCULAR

सेवा में / To,

प्रभारी अधिकारी / Officers in Charge,

01. सभी उप-कार्यालय / All Sub Offices,

सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एड्डुमलारम / Secunderabad /Visakhapatnam/
Suryalanka and Eddumailaram

02. सभी अनुभाग / All Sections


मुख्य कार्यालय / Main Office
स्थानीय / Local

Sub: Booking of expenditure in respect of DSC personnel employed with DPSU's w.e.f. 01.10.2021.

Ref:- HQrs.Lr.No.A/B/I/13626/XXXII/07/CN- 207, dated 15.3.2022.

A letter received from HQrs. Office regarding booking of expenditure in respect of DSC personnel employed with DPSU's w.e.f. 01.10.2021" is enclosed herewith for information and necessary action at your end please (Copy enclosed).


के.राम नारायण चारी/ K. Ram Narayana Chary
व.ले.अ.(लेखा)/ Sr Accounts Officer (A/Cs)

	<p style="text-align: center;">कार्यालय रक्षा लेखा महानियंत्रक उलान बटार रोड, पालम, दिल्ली छावनी 110010 - Controller General of Defence Accounts Ulan Batar Road, Palam, Delhi Cantt - 110010 Phone - (011) : 25665737, 25665581 e-mail: hgaccounts.cgda@gov.in</p>	
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No. A/B/I/13626/XXXII/07/CN 207

Dated: 24.02.2022

To,

1. PCDA(O) Pune
2. CDA Chennai

Sub: Booking of expenditure in respect of DSC personnel employed with DPSU's w.e.f 01.10.2021.

References regarding modalities of booking of expenditure on account of DSC personnel attached with Defence PSUs (erstwhile Ordnance Factories) w.e.f 01/10/2021 have been received in this HQrs office for clarification. The matter has been examined and following accounting clarification is issued:

"Initially expenditure on account of Pay and Allowance of DSC Personnel posted in DPSUs will be booked under code head 101/28, 111/15, 112/15 and 113/15 (as the case may be) under Minor Head 101, Major Head 2076 - Army. Subsequently, on receipt of reimbursement through Cheque/Demand Draft/e-MRO from DPSUs the same amount may be offset from Army budget by operating deduct code head of Army issued vide CS No. 16/2021 i.e. code head 104/00 and 117/00. However, in order to specifically identify (segregate) the expenditure for defence PSUs (erstwhile Ordnance Factory) category code 45 - Advance payment to PSUs may be allowed to operate for watching reimbursement from DPSUs."

2. In this regard it is mentioned that payment booked under Major Head 2079 for this purpose after 01/10/2021 in financial year 2021-22 may be transferred to code heads 101/28, 111/15, 112/15 or 113/15 by operating TE. Subsequently on receipt of reimbursement from DPSUs, deduct head may be operated as mentioned above.

3. Since these payments are of regular nature, therefore, DPSUs may be advised to reimburse a fixed amount monthly based on the estimated figure through e MRO by a specific date so that gap between the payments released by your office and reimbursements received from DPSUs is bare minimum and is taken care of in the next month's pay bill.

4. Further, PCsDA/CsDA concerned may establish a monitoring mechanism to ensure that the reimbursements from the DPSUs are regularly received against the salary payments made.

Jt. CGDA (Accounts) has approved.

[Signature]
Sr. Accounts Officer (Budget)

[Handwritten signature]
P/No
Date:

Copy to:

MoD (Fin/Bud) South Block, New Delhi	For information with reference to above.
Directorate of Ordinance (C&S) S K Bose Road, Kolkata	For information with reference to their letter No. Budget/BS dt. 15/02/2022.
FP-2 Directorate General of Financial Planning Sena Bhawan, New Delhi	- do -
All PCsDA/CsDA/PCA (Fys)	For information please
Audit (Commercial Accounts) (Local)	For information please

CDA
Secunderabad

✓


Sr. Accounts Officer (Budget)