

	<p style="text-align: center;"> <b>भारत सरकार / Govt of India</b>  <b>रक्षा मंत्रालय / Min of Defence</b>  <b>रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -</b>  <b>Controller of Defence Accounts</b>  <b>No.1, Staff Road, Secunderabad - 09</b>  <b>( ई-मेल/email: secd-acsn-cda@nic.in )</b>  <b>( वेब सयट /website : cdasecbad.ap.nic.in )</b>  <b>दूरभाष/Tel: 040-27843385/Ext-213      फैक्स/Fax: 040-27810499</b> </p>	
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सं./No. A/III/13016/MER Corr./VOI.I

दिनांक/dt. 8<sup>th</sup> February, 2023.

सेवा में / To,

**प्रभारी अधिकारी / Officers in Charge,**

01. वे.ले.का) अ.श्रे (ई.एम.ई/PAO(ORs) EME, Secbad
02. वे.ले.का) अ.श्रे (ए ओ सि/PAO(ORs) AOC, Secbad
03. क्षेत्रीय लेखा कार्यालय )थलसेना(/AAO (Army), Visakhapatnam
04. सभि उप-कार्यालय / All Sub Offices,  
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एदुमिलारम / Secunderabad /Visakhapatnam/  
Suryalanka and Eddumailaram
05. सभि अनुभाग / All Sections  
मुख्य कार्यालय / Main Office  
स्थानीय / Local

विषय /Sub : Booking of expenditure (other than pay and allowances) in respect of DSU units attached with DPSU's w.e.f. 01.10.2022..

संदर्भ / Ref : HQrs Ir.No. A/B/I/13626/XXXII/07/CN 207, dated 07.02.2023.

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A copy of HQrs letter referred above on the subject is enclosed for information and strict compliance.

*AO (Accounts) has seen.*

संलग्न / Encl: ऊपरोक्त अनुसार /as above

*sd/-*  
(CH.V.RAMANA MURTHY)  
Accounts Officer (A/Cs)

प्रतिलिपि / Copy to:-

AO i/c, IT Section,  
LOCAL

- with a request to upload this letter in CDA's website.

*sd/-*  
(CH.V.RAMANA MURTHY)  
Accounts Officer (A/Cs)

Speed Post



कार्यालय रक्षा लेखा महानियंत्रक  
CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
उलानबटारमार्ग, पालम, दिल्लीछावनी-110010  
ULAN BATAR MARG, PALAM, DELHI CANTT-110010  
Phone No. 011-25665737,583 Email id - hqaccounts.cgda@gov.in



No. A/B/I/13626/XXXII/07/CN 207

9/2

Dated: 07.02.2023

To

All PCsDA/CsDA

**Sub: Booking of expenditure (other than pay and allowances) in respect of DSC units attached with DPSU's w.e.f 01.10.2021.**

References have been received in this office regarding adjustment of expenditure other than pay and allowances on account of DSC units attached with DPSUs.

2. The matter has been examined and following accounting clarification is being issued:

"Initially expenditure (other than Pay and Allowances) of DSC units attached with DPSUs will be booked under relevant code heads under Major Head 2076 - Defence Services - Army. Subsequently, on receipt of reimbursement through Cheque/Demand Draft/e-MRO from DPSUs the same will be deposited under relevant Deduct Recovery code head under Major Head 2076 - Defence Services - Army. However, in order to specifically identify (segregate) the expenditure for Defence PSUs (erstwhile Ordnance Factory) category code 45 - Advance payment to PSUs may be operated for watching reimbursement from DPSUs".

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

Jt. CGDA (Accounts) has approved.

Sd./-  
Sr. Accounts Officer (Budget)

Copy to:  
DGFP,  
IHQ of MoD (Army)  
Sena Bhawan, New Delhi

For information please.

AT VII (local)

-do-

Sd./-  
7.2.2023  
Sr. Accounts Officer (Budget)