



कार्यालय, रक्षा लेखा नियंत्रक, नं। ., स्टाफ रोड,

सिकंदराबाद 009 500-

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

No.1, STAFF ROAD, SECUNDERABAD-500009

दूरभाष/TELE: 040-27843385

फैक्स/FAX:040-27817275

Email : cda-secd@nic.in

ii) secd-acsn-a@nic.in



MOST IMPORTANT CIRCULAR

A/II/13027/PM Corr

Dt. 06 -11-2019

To

The PAO(ORs)EME/PAO(ORs)AOC Secunderabad

All AOs GE Secbad/Hyderabad/Visakhapatnam

AAO AGE(I) (AF) Suryalanka

AAO AGE(I) Fys Eddumailram

All Sections in Main office.

Sub: Category prefix to GST – Reg

Ref: This office Part I.O.O. No. 30 dt. 26.04.2018

Please refer to this office important Part I.O.O. no. cited above, wherein it is directed to use category prefixes for the recoveries on account of GST viz., IGST (25), IGST (26), CGST (27) and SGST (28).

2. On scrutiny of the compilations for the year 2019-20, it is observed that most of the sections/sub-offices are not prefixing category code heads for the GST recoveries and simply compiling to code head 020/04 which is in-correct procedure. The recoveries on account of GST should invariably be prefixed with category code heads to reflect the nature of GST recoveries (viz., whether state GST, central GST or Inter-state GST). Usage of category code heads will avoid adverse comments from Test Audit authorities and HQrs Inspection teams and also for correct reflection of nature of recoveries and their subsequent transfer/payments to concerned authorities. A copy of above Part I.O.O. is enclosed for ready reference.

3. Further it is observed that in some cases the amounts after recovery from third party are being shown as outstanding without being transferred/paid to concerned authorities. In this connection it is impressed upon all concerned that at the end of every month compilations should become NIL and no amounts are outstanding and at the end of financial year. A through scrutiny has to be carried to ensure that no amounts are outstanding and all the amounts are paid/transferred to concerned authorities and the balances in the books should become NIL. **(Placed in CDA Secunderabad website).**

CDA has seen.

Encl: (as above)

(S VATSALA)
Asst. Controller (A/Cs)



कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड, सिकंदराबाद -500 009

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PART I O.O. No.30

Dated 26.04.2018

Sub: Opening of Category Prefix Codes for CHB for implementation of GST in respect of the Services.

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Directions received from CGDA's office vide letter No. A/B/I/13626/CHB-Prefix/Vol - III dated 18.04.2018, that consequent upon implementation of GST wef., 01.07.2018 the following four category prefix against the relevant code heads mentioned in the CHB-2014 (Annexure -1) 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

A copy of the amendment to Annexure "C" to the classification Hand Book 2014 in this regard, is enclosed for necessary action (Annexure-I), These category code heads may be implemented wef., 01.07.2017 and the expenditure compiled in this regard prior to issue of this circular/Part .I Office Order may be reclassified accordingly and reflected in the next month's compilation. Correct data of compiled actuals are generated for user requirements for monitoring the progress of the expenditure and also for budget forecasts. Therefore it is stated that proper care may be taken that category prefixed may be used correctly with relevant service heads.

Sd/- - -

(T Rambabu)

Controller of Defence Accounts

Original File No.A/II/13020/Vol- VIII

To All the sections in Main Office
All Sub Offices

- Requisite certificate to the effect that the CHB 2014 has been amended accordingly may be furnished to Main Office.

(S Vatsala)

Senior Accounts Officer (A/Cs)