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का.आ. भाग 1 सं./Part I O.O No.2

दिनांक/Dated : 18 01.2021

विषय: रक्षा मंत्रालय (सिविल) अनुदान सं.18 - महालेखा नियंत्रक, वित्त मंत्रालय
द्वारा पी.एफ.एम.एस. पोर्टल को प्रवास के संबंध में ।

Sub: Grant No.18 MOD (CIVIL)-regarding migration to PFMS Portal of
CGA, Ministry of Finance.

मुख्यालय कार्यालय ने उनके पत्रांक A/II/11101/PFMS/VP-2024/PCsDA/CsDA (प्रति संलग्न है) के माध्यम से यह सूचित किया है कि उन्होंने पाया है कि पी.एफ.एम.एस. पर संसाधित बिलों से एल.डी. की वसूली के संकलन के लिए कूट शीर्ष 00/575/30 Misc Receipt का प्रयोग किया जा रहा है ।

It has been observed by the HQrs Office vide their letter No. A/II/11101/PFMS/VP-2024/PCsDA/CsDA (copy enclosed) that Code Head 00/575/30 Misc Receipt is being used for compiling of recovery of LD from the bills processed on PFMS.

पैरा 1 में उल्लेखित मुख्यालय कार्यालय के पत्र में जैसा कि सूचित किया गया है, रक्षा मंत्रालय (सिविल) के अधीन आने वाले संगठनों द्वारा जारी ठेकेदारों/आपूर्ति आदेशों से संबंधित एल.डी. के लेखाकरण के लिए सही कूट शीर्ष 00/005/01 है और मुख्य शीर्ष 0076; कूट शीर्ष 00/0575/30 के अधीन किए जाने वाला संकलन एक गलत वर्गीकरण है जो रक्षा मंत्रालय (सिविल) अनुदान के अधीन समग्र प्राप्तियों और निवल बजट पर प्रभाव डाल रहा है ।

The appropriate Code Head for accounting of LD pertaining to Contractors/Supply Orders issued by the organizations falling under MOD(Civil) as mentioned in HQrs letter referred at para 1 is 00/005/01 and compilations done under Major Head 0076;code head 00/0575/30 is a misclassification affecting the overall receipts and net budget under MOD (civil) Grant.

अतः, मुख्यालय कार्यालय के उपरोक्त पत्र में दिए गए निदेशों के अनुसार एल.डी. वसूली के लेखाकरण के लिए समुचित सावधानी बरती जाए। संकलनों की समीक्षा के लिए कार्रवाई की जाए और यदि गलत वर्गीकरण का मामला हो तो तुरंत सुधारात्मक कार्रवाई की जाए।

Therefore, proper care may please be taken to account for LD recoveries as directed by HQrs Office in the above referred letter. Action may please be taken to review the compilations and in case of misclassification, rectification may be carried out immediately.

Sd/-

के. वेंकट राव/K Venkata Rao

रक्षा लेखा नियंत्रक /Controller of Defence Accounts

मूलप्रति/Original File No. A/II/13020/Vol- XIII

सेवा में/To

मुख्य कार्यालय के सभी अनुभाग


All the sections in Main Office


सभी अधीनस्थ कार्यालय

All Sub Offices

प्रा. - प्रनिवास मूर्ति

लेखा अधिकारी (लेखा)/Accounts Officer (A/Cs)

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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)

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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)