



कार्यालय रक्षा लेखा नियंत्रक :

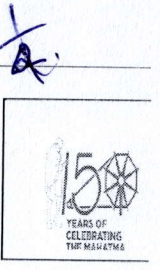
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

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



IMPORTANT CIRCULAR

A/II/13029/G.S.T./Corr

Dt 13.08.2021

All Sections in Main Office

IT Section, Local

PAOs (ORs) EME and AOC

All AOs GE Secunderabad/Visakhapatnam

Area Accounts Office, Visakhapatnam

AAO AGE Suryalanka

AAO AGE (Fys) Eddumailaram

Sub: Bookings of GST with appropriate prefix codes

Please refer to the circulars so far issued by this Section on booking of GST based on instructions received from HQrs :

Sl No	HQrs letter/date	Information sought by HQrs	This Section Circular No/date
1	A/B/II/11244/Budget Monitoring dt 1.4.2021	Reasons for lower booking of GST/IGST	A/II/13027/ROB/2019-20 dt 19.4.2021.
2	DO letter A/B/II/11366/GST Report dt 22.4.2021	Monthly Report in Annexure A and B	A/II/13029/GST/Corr dt 9.6.2021
3	A/III/11101/GST Report /2021-22 dt 2.7.2021	Monthly Report on payment on GST Expenditure(Revenue&Capital)	A/II/13029/GST/Corr dt 23.7.2021
4	A/II/11101/GST/e-349 dt 2.7.2021	Booking on account of GST/IGST – review of	A/II/13029/GST/Corr dt 23.7.2021

On review of bookings, it is noticed that only a few offices under CDA S'bad are booking prefix codes of GST to Service heads resulting in lower bookings as stated in HQ letter at sl no 1 above.

In order to avoid lower booking, HQrs Office Important Circular No A/B/I/13626/CHB-Prefix/Vol III dt 18.4.2018 circulated vide Part I OO No 30 dt 26.4.2018 (copy enclosed) also may be referred and the category code as stated in the circular/Part I OO may be prefixed to the expenditure incurred. Using of correct prefix codes of GST to the relevant Service Head is very important for rendering future Reports /information accurately. Sample PM given below will be a guidance for booking GST prefix to Service Heads (Total payment Rs.112/-)

Code head	+Rt	-Rt	Code Head	+Ch	-Ch
CMP or CB	110		xx/xxx/xx(service head)	100	



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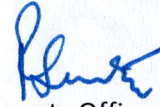


GST TDS 2% xx/020/04	2		27/xxx/xx (CGST) 6% ie prefixing service heads	6	
			28/xxx/xx(SGST) 6% ie prefixing service heads	6	
Total	112			112	

Similarly, GST Prefixes 25 and 26 may be used wherever applicable. Monthly Reports on GST as stated in HQrs letter dated 2.7.2021 may please be rendered as mentioned in the above lines by 1st of every month so as to render the consolidated GST Report to HQrs by 3rd of every month. Revised GST Reports from April to July 2021 after re-classifying the bookings with prefix code of GST to Service Heads may please be forwarded at the earliest for onward transmission to HQrs Office.

GO (A/Cs) has seen.

Encls: as above


Accounts Officer (A/Cs)

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OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

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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.

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.

Handwritten signature and initials
(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.

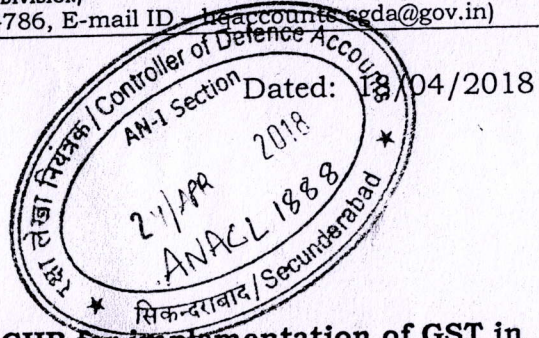
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(S Vatsala)
Senior Accounts Officer (A/Cs)

Speed Post/Through CGDA web-site

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, PALAM, DELHI CANTT. -110010
(ACCOUNTS & BUDGET DIVISION)
(Phone No. 011-25665581, 583, 737; Fax No. 25674786, E-mail ID: cgda@gov.in)

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

To CDA, Secunderabad
The All PCsDA/PCA (Fys)/CsDA

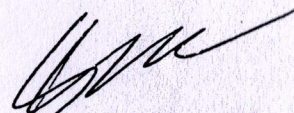


Sub: Opening of category prefix code in CHB for implementation of GST in respect of all the Services.

Consequent upon implementation of GST w.e.f 01/07/2017, following four category prefix against the relevant code heads mentioned in CHB-2014 (Annexure -I) 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

2. A copy of amendment to **Annexure 'C'** to the Classification Hand Book 2014 in this regard is enclosed for necessary action (**Annexure - I**).
3. These category code heads may be implemented w.e.f 01.07.2017. Expenditure booked in this regard prior to issue of this letter may be reclassified accordingly and reflected in the next compilation.
4. In this regard it is reiterated that, correct data of compiled actuals are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts. Therefore, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads. It is, requested to issue necessary directions 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.


(Sumit Gajbhiye)
Sr. ACGDA (A&B)

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