

THROUGH PCDA (WC) WEBSITE/TTB

कार्यालय, रक्षा लेखा प्रधान नियंत्रक (प. क.) चंडीगढ़ - 160 009
OFFICE OF THE PRINCIPAL CDA (WESTERN COMMAND) CHANDIGARH-160009

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Email:-pcdawc-accounts@cgdamail.org

No. A/I/043/CHB

Dated: 20/04/2018

To

The Officer I/c
All Sections in Main Office
All AAOs (Pay) WC/All PAOs/AOsGE/CCEs/DEOs
DCDA (COD) Delhi Cantt

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

A copy of HQrs Office letter No. A/B/I/13626/CHB-Prefix/Vol_III dated 18/04/2018 on the above subject is forwarded herewith for information, guidance and strict compliance.


After implementation of GST w.e.f. 01/07/2017, any expenditure booked in this regard prior to issue of above mentioned letter may be reclassified accordingly before closing of accounts for the month of 13/2018 .

Encl: as above


GO (A/Cs)

Copy to:

1. IT&S Section (Local): with a request to upload on the website.


SAO (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 - hqaccounts.cgda@gov.in)

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

Dated: 18/04/2018

To

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 Gajbiye)
Sr. ACGDA (A&B)

Copy to:

1. IT&S Section (Local)	For placing the above circular to CGDA web-site.
2. MoD (Fin/Bud-I) South Block, New Delhi	For information with reference to their ID No. 02(7)/Budget-I/2017 dt. 09/04/2018


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

Amendment to the Classification Hand Book (Defence Service) - 2014**Page - 309 ---****(Annexure C to Classification Hand Book)**

Insert the following new category prefix codes before the existing serial number (vii):

Sl. No.	Nature of Expenditure	Category code number
(viii)	IGST	25
(ix)	IGST (on import)	26
(x)	CGST	27
(xi)	SGST/UTGST	28