

कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
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Accounts Circular No. 118

Dated: 24 / 04 / 2018

Sub: Allotment of Category Prefix Codes in CHB for Implementation of GST in respect of all the services.

Ref: HQrs letter no. A / B / I / 13626 / CHB-Prefix/Vol III dated. 18.04.2018

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A copy of amendment to the Classification Handbook 2014 in r/o Allotment of Category Prefix Codes in CHB 2014 for Implementation of GST in respect of all the services is enclosed herewith for further necessary action.

EDP Section of Main Office is requested to update the Code Master Files accordingly and all the Sections / Sub-Offices under PCDA Bangalore are instructed to prefix the newly created Category Codes to the relevant Service Heads appropriately.

Original filed in : A / II / 1583 / Amendments

Distribution : The Officer I/c → For uploading in the website
EDP Section along with 'Annexure - A'.
(Local)



(CHANDRAKALA SHENDGE)
Senior Accounts Officer (Accounts)

ANNEXURE - A

Important Circular

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 - hgaccounts.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 Gajbhiye)
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