



रक्षा लेखा नियंत्रक (सेना)  
CONTROLLER OF DEFENCE ACCOUNTS (ARMY)

बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी - 250001

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वेबसाइट के माध्यम से "Circular"

दिनांक: 4/2/2022

Date: 4/2/2022

विषय: Booking of expenditure in respect of DSC personnel employed with DPSU's  
wef 01.10.2021.

रक्षा लेखा महानियंत्रक, दिल्ली छावनी का उपर्युक्त विषयक दिनांक 24.02.2022 का पत्र  
संख्या A/B//13626/XXXII/07/CN 207 आपके सूचनार्थ, मार्गदर्शन एवं उचित कार्रवाई हेतु प्रेषित  
किया जाता है ।

CGDA Delhi Cantt letter No A/B//13626/XXXII/07/CN 207 dated 24.02.2022 is  
hereby forwarded for your information, guidance and necessary action.

संलग्नक: यथोपरि ।

Encls: As above

लेखा अधिकारी

Accounts Officer

फाईल संख्या: लेखा//आवश्यक आदेश

File No. A/1/Important Orders

वितरण/Distribution:-

1. समस्त अधीनस्थ कार्यालय ।
2. मुख्य कार्यालय के समस्त अनुभाग (स्थानीय)
3. आई. टी. एंड एस-III अनुभाग (स्थानीय)। बसाईट पर अपलोड करने हेतु ।

लेखा अधिकारी

Accounts Officer



# कार्यालय रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी 110010 -  
**Controller General of Defence Accounts**  
Ulan Batar Road, Palam, Delhi Cantt - 110010  
Phone - (011) : 25665737, 25665581  
e-mail: hgaccounts.cgda@gov.in

Dated: 24.02.2022

No. A/B/I/13626/XXXII/07/CN 207

To,

1. PCDA(O) Pune

2. CDA Chennai

Sub: **Booking of expenditure in respect of DSC personnel employed with DPSU's w.e.f 01.10.2021.**

References regarding modalities of booking of expenditure on account of DSC personnel attached with Defence PSUs (erstwhile Ordnance Factories) w.e.f 01/10/2021 have been received in this HQrs office for clarification. The matter has been examined and following accounting clarification is issued:

"Initially expenditure on account of Pay and Allowance of DSC Personnel posted in DPSUs will be booked under code head 101/28, 111/15, 112/15 and 113/15 (as the case may be) under Minor Head 101, Major Head 2076 - Army. Subsequently, on receipt of reimbursement through Cheque/Demand Draft/e-MRO from DPSUs the same amount may be offset from Army budget by operating deduct code head of Army issued vide CS No. 16/2021 i.e. code head 104/00 and 117/00. However, in order to specifically identify (segregate) the expenditure for defence PSUs (erstwhile Ordnance Factory) category code 45 - Advance payment to PSUs may be allowed to operate for watching reimbursement from DPSUs."

2. In this regard it is mentioned that payment booked under Major Head 2079 for this purpose after 01/10/2021 in financial year 2021-22 may be transferred to code heads 101/28, 111/15, 112/15 or 113/15 by operating TE. Subsequently on receipt of reimbursement from DPSUs, deduct head may be operated as mentioned above.

3. Since these payments are of regular nature, therefore, DPSUs may be advised to reimburse a fixed amount monthly based on the estimated figure through e MRO by a specific date so that gap between the payments released by your office and reimbursements received from DPSUs is bare minimum and is taken care of in the next month's pay bill.

4. Further, PCsDA/CsDA concerned may establish a monitoring mechanism to ensure that the reimbursements from the DPSUs are regularly received against the salary payments made.

Jt. CGDA (Accounts) has approved. . .

  
Sr. Accounts Officer (Budget)