To

All AOGEs

Sub: Non compilation of Payment of Different elements of GST as per Invoice/ Bills with correct category prefix code in MES.


Please refer HQ Office letter No. cited under reference circulated vide this office letter No. A/I/043/CHB dated 20/04/2018 through PCDA website under which category prefix was mentioned to identify the expenditure compiled on account of payment of different elements of GST for all the services against the relevant code heads.

However, during review of compilation for the FY 2020-21 it is seen that no such procedures/guidelines has been followed in MES Units to identify the expenditure compiled on account of payment of different elements of GST in MES against the relevant code heads.
Therefore, it is directed to review the booking of April 2021 and necessary rectification may be carried out on account of non-booking of GST with proper category code for the month of 04/2021 and follow the correct procedure from 05/2021 onward for all type of procurement i.e. Goods, Services, Works Contract etc.

Compliance report may be forwarded to this office on or before 17/05/2021.

Copy to

IT & S Cell ---- with the respect to upload on the website of this office.

(Local)

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of Expenditure</th>
<th>Category code number</th>
</tr>
</thead>
<tbody>
<tr>
<td>(viii)</td>
<td>IGST</td>
<td>25</td>
</tr>
<tr>
<td>(ix)</td>
<td>IGST (on import)</td>
<td>26</td>
</tr>
<tr>
<td>(x)</td>
<td>CGST</td>
<td>27</td>
</tr>
<tr>
<td>(xi)</td>
<td>SGST/UTGST</td>
<td>28</td>
</tr>
</tbody>
</table>
Copy to:

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

(Sumit Gajbhiye)
Sr. ACGDA (A&B)
No. A/I/043/CHB

To

The Officer l/c

All Sections in Main Office
All AAOs (Pay) WC/All PAOs/AOs/GEs/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

Copy to:

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

Sr. A/O (A/C)