

E mail

Office of the Principal Controller of Defence Accounts (Border Roads)
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No.BR/Bud/900/Gen Corr/14-15

Dated : 25 .02.2015

To

All AOs(P) and AO(TF) including
PAO(GREF) Pune

Subject : Booking of expenditure by using Category Code No.04

Reference : This office letter of even No. dated 05.12.2014.

It have been intimated vide this office letter cited above that your office is using prefix category code No.04 which is meant for "**Procurement made through the High Commission for India in UK on the basis of contracts concluded in India for which debits are received through the ILAC**" as per Annexure-"B" of Classification Handbook (CHB) 2014. The said category code should be used by PCDA,'G' Block, New Delhi and not by PCDA(BR).

2. In the above context, references are being received in this office seeking clarification as to which prefix category code is required to be operated instead of 04. In this connection, it is stated that category code "04" will continue to be operated as prefix for RDR code heads which are specific to BRO. In this context, page 1 Part-I of RDR Edition 2010 may also be referred to. In so far it relates to operation of Service Heads under CHB, the instructions contained in Annexure-'B' and 'C' of CHB 2014 should be followed scrupulously. However, in case, it is not possible to identify any category code as per Annexure-'B' and 'C' of CHB to be prefixed before the Service Code Heads, the category code No.01 may be prefixed to Service Code Heads. To sum up and in order to understand the concept in a better way, the appended table will facilitate the code head operation.

Prefix category code	Code Head
01	For Service Code Heads where it is not possible to identify the category code as per Annexure-'B' and 'C' of CHB
04	For RDR code head specific to BRO

3. In view of the above, necessary action to rectify the expenditure booked earlier may please be taken within this financial year and in future the above instructions may strictly be adhered to.

4. A consolidated report where TEs have been raised to rectify the wrong compilation may please be furnished to this office by 15th March,2015.

5. Receipt of this communication may please be acknowledged.

Sandeep
25/2
(S.K.Yadav)
ACDA(BR)

Copy to:-

The C.G.D.A.
Ulan Batar Road
Palam, Delhi Cantt-10

...for information with reference to their letter No.A/B/11244/Mont/XXXV
dated 19.01.2015.

(S.K.Yadav)
ACDA(BR)