

Circular No. 01/Accounts/2010-11
OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)
Accounts Section
10A, S.K. Bose Road Kolkata-700001.

No. A/II/102/XXIII

Date : 07 -06-2010.

To
The CFA (Fys),
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Officer In charge, Accounts Office,
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All Audit Sections in M.O.

Sub: Booking under fictitious/irregular code,
invalid unit code as well as unit control code

Despite issue of many instructions on the above subject, there are still cases of operation of fictitious & irregular code heads, which results abnormal/unusual receipt/expenditure in the financial compilation, difficulty in submission of proper financial and Cost Accounting Reports and invites adverse remarks from HQrs. as well as executive authorities.

2. In this connection, it may be pointed out that 'Unit Code' of Ord. Fys. and allied projects as available with you is applicable to the classification codes under "Ordnance Factories" Major Head 0079, 2079 & 4076 under sub major head 04 to 06 as recorded in Classification Hand Book. For instance expenditure under 01/806/01 carried out by Accounts Officer, GSF i.e. transaction under LP (Store) is compliable under Unit Code "107" of GSF and not under Section Code "046" i.e. A.O. GSF. To illustrate, unit code pertaining to Fys. Organization, if operated upon against classification code pertaining to R&D /QA organization is treated as invalid Unit code. Unit code can be operated upon against a classification code head relating to the same organization only. Any deviation on the above reflects less/more booking in CCO 2 for concerned factories. Transactions under RDR Heads except DAD expenditure are also to be compiled in the above way wherever applicable.

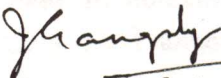
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3. It is stated that Unit Control Code as circulated by this office from time to time is applicable only against classification heads under "Ord. Fys." under Major Head 0079, 2079 and 4076 under sub major heads 04 to 06 and NOT against other allied establishments or RDR Heads. Non compliance of the same leads to huge number of reallocation by this office.

4. It is further stated that fictitious codes have been operated by Br. Accounts offices & Audit Sections, M.O. which has been transferred to Suspense head "75/020/61" for service head & "29/020/61" for RDR head and "30/020/61" for Unbalanced PM by EDP Section of M.O. and CGDA Office New Delhi.

It is added that while preparing PM, staff concerned of Audit sections should check the nature of transaction and use proper classification code head/RDR head as well as UCC allotted against each classification code head to avoid such complications.

C of A (Fys) has seen.


Asst. C of A (Fys)

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