



GOVERNMENT OF INDIA  
MINISTRY OF DEFENCE

OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)  
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No. S/III/PAO/Clarification (DGS&D)

Dated: 27/07/2016

01-08-16

To

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\_\_\_\_\_  
\_\_\_\_\_

Subject: Clarification on Payment and Booking of Departmental Charges & Inspection charges in respect of procurement through RC with effect from 01/01/2014 placed by DGS &D.

In continuation to this office earlier Circular No. S/III/PAO/Clarification (DGS&D) dt 11/06/15 regarding procurement of Stores through DGS &D RC, the following sample PM as prepared by the Accounts Section of this office for departmental charges and inspection charges is forwarded herewith for necessary action at your end:

**STEP - I (For Audit / LAO)**

VRCL - I

**PUNCHING MEDIUM**

Code Head	(+)Rt,	(-)Rt.	Code Head	(+) Ch	(-) Ch
CB/CMP	9800	----	UCC/UC 01/806/06	10000	----
00/020/09	200				
	10000			10000	

**NB:** 1% for Departmental Charge & 1% Inspection Charge.

**Narration:** - Booking for procurement through RC along with booking of Departmental & Inspection charges under Code - 020/09 (for Min. of Commerce.)

**STEP - II**

As and when Voucher/Bill is received from Branch Accounts office / PAO of the concerned Ministry for Departmental Charges / Inspection Charge; the same will be forwarded to **Accounts Section, P.C of A (Fys), Kolkata** for making payment of Departmental Charges / Inspection charges by operating the following Punching Medium:

Code Head	Rt(+)	(-) Rt
CB/CMP	200	-----
00/020/09	-----	200

G.O (Store) has seen.

Sr. Accounts Officer (Fys)