

**SPEED POST/FAX**

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS**

ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

(ACCOUNTS & BUDGET DIVISION)

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File No. A/B/I/13626/XXXI/Corr

Dated: 19.03.2015

To,

All PCsDA/CsDA

Sub: Classification of expenditure in respect of reimbursement of Hearing Aid.

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One of the Controllers has reported that while Auditing their accounts, Test Audit Authorities have raised observation on procedure followed for booking of expenditure on account of "Hearing Aid bills". Test Audit Authorities are of the view that booking of expenditure on this account under code head 101/10 and 111/10 under Major Head 2076, Minor Head 101 – Pay & Allowance is not in order and the same should have been compiled to code head 421/01 – Local Purchase of Medical Stores under Minor head 110 – Stores – Major Head 2076.

2. It is therefore, requested that the procedure/practice being followed by your office in this regard along with your considered views duly supported with relevant authority may be forwarded for further examination of the issue at HQrs office.


This issues with the approval of OSD (A&B).



ACGDA (A&B)

Copy to-

EDP (Local) : It is requested to place the above circular to CGDA website.

  
ACGDA (A&B)