



कार्यालय, रक्षा लेखा नियंत्रक  
उदयान विहार, नारंगी, गुवाहाटी-781171  
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS  
UDAYAN VIHAR, NARANGI, GUWAHATI-781171  
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**BUDGET MATTER/MOST URGENT**  
**WEBSITE/TTB/E-MAIL**

NO. A/IV/212/LE/VOL-XXII

DATE: 03/07/2026

To

The Officer-in-Charge

1. AN-III(PAY), M.O. (Local)
2. AREA ACCOUNTS OFFICE, SHILLONG
3. AREA ACCOUNTS OFFICE, JORHAT
4. PAO (ORS) ARC
5. PAO (ORS) 58 GTC &
6. All AOGes/AGEs (As per Standard List)

**Subject:** Submission of RE 2026-27 and BE 2027-28 Grant No.22 & 41 Major Head 2071 - Pension and other retirement benefits.

**Reference:** PCDA (P) Prayagraj letter no. A/II/3795/LXLVI /2026-27 Dated 24/06/2026

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The report on the above subject i.e. R.E. 2026-27 and B.E. 2027-28 in respect of Civil pension (Grant no.41) & Defence Pension (Grant No.22) as per the prescribed format (Annexure 1,2,3,4 & 5) are required to be sent latest by 15<sup>th</sup> July '2026 (Civil Pension Grant No.41) and 31<sup>st</sup> July 2026 (Defence Pension Grant no.22) respectively as intimated by PCDA (P) Prayagraj vide letter No. A/II/3795/LXLVI /2026-27 Dated 24/06/2026.

In this connection, it may be stated that the payments on account of 'Encashment of Earned Leave' at the time of retirement/death/termination of service is being classified to the Head 'Pension and other retirement benefits-Leave Encashment from the financial year 1999-2000 for which separate Code Heads have been introduced in respect of ARMY, NAVY, AIR FORCE, DEFENCE CIVILIANS, DAD, BRO, CGO & JAKLI.

The projection under this Head is to be made by PCDA (P) Prayagraj on the basis of the requirement of funds projected by various PCsDA/CsDA for a particular financial year. Past experiences in this regard shows that the requirement of funds have not been assessed correctly by many sub offices, resulting in excess/less booking with reference to the requirements projected by them which is adversely commented upon by the higher authorities and explanation for incorrect projection of fund had been called for by HQrs Offices/MOD(Finance).

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In view of the above, it is requested that the requirement of funds on account of 'Leave Encashment' may please be assessed as accurately in realistic term as possible for **RE 2026-27 & BE 2027-28** separately and projected for inclusion in Pension Budget.

The required information regarding CIVIL PENSION GRANT No.41 (as per Annexure 4 & 5) and DEFENCE PENSION GRANT NO.22 (as per ANNEXURE 1,2,3 & 5) may please be sent to this office latest by 10<sup>th</sup> July 2026 to enable this office to submit the budget details to PCDA(P) Prayagraj within stipulated time.

**NIL Report is also required.**

**Enclosures : 05 nos. of format.**

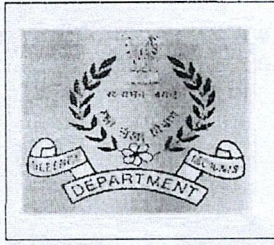
*sd/-*  
(J.B. Buq)  
DCDA (A/Cs)

**Copy to;**

*✓* The Oi/C  
IT & SW (Local) }

Please upload the memo along with Annexure-1 to Annexure-5 on the official website of this office.

*Hareswar Deka*  
(Hareswar Deka)  
Sr. AO (A/Cs)



हर काम देश के नाम  
कार्यालय रक्षा लेखा प्रधान नियंत्रक (पेंशन)  
द्रौपदी घाट, प्रयागराज-211014  
**Principal Controller of Defence Accounts (Pensions) Draupadi  
Ghat, Prayagraj- 211014.**  
दूरभाष/Telephone.: (0532)-2420135  
Call Centre No. (Toll Free)-18001805325  
ई-मेल/E-mail: pcdap-account.cgda@nic.in



**BUDGET MATTER/MOST URGENT**

No. A/II/3795/LXLVI/2026-27

Dated: 24.06.2026

To

All the PCsDA/CsDA/Jt.CsDA  
(As per list enclosed)

**Sub: Submission of RE 2026-2027 and BE 2027-28 Grant No. 22 and 41 Major Head 2071-Pension and other retirement benefits.**

The Revised Estimate for the year 2026-2027 and Budget Estimate for the year 2027-2028 are due for submission to the HQrs Office New Delhi during September 2026 in respect of Civil Pension as well as Defence Pension.

2. In this connection, it is stated that the payment on account of "Encashment of Earned Leave" at the time of Retirement / Death / Termination of service is being Classified to the Head "Pension and other retirement benefits -Leave Encashment" from the financial Year 1999-2000, for which Separate Code Heads have been introduced in respect of ARMY, NAVY, AIR FORCE, Defence Civilians, DAD, BRO, CGO & JAKLI.

3. Accordingly, the projection under this Head is made by this office on the basis of the requirement of funds furnished by various Pr. CsDA /CsDA, for a particular financial year. Our past experience in this regard shows that the requirement of funds have not been assessed correctly by many Controllers' Offices resulting in excess / less bookings, with reference to the requirements projected by them, which is adversely commented by the higher authorities / CAG. In this connection MOD ID No. 1 (8) / MO / 2002-2003 446 dated 31.03.2004 circulated to all Pr.CDA / CDA vide HQrs Office letter No AN / VII / 7208 / BUDGET ORDER dated 17.05.2004 may also be referred to, for guidance.

4. It is, therefore, requested that the requirement of funds on account of "Leave Encashment" may please be assessed as accurately as possible for RE 2026-2027 and BE 2027-2028 separately and projected for inclusion in Pension Budgets.

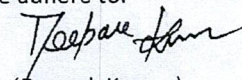
5. The requirement of Fund under Pension contribution heads as per Annexure 5 may also be assessed accurately and sent to this office for RE 2026-2027 and BE 2027-2028 separately.

6. The formats in which estimates are required to be submitted to this office are enclosed herewith (in Annexure 1 to 5).

7. The required information regarding CIVIL PENSION Grant No. 41 (as per Annexure-4 &5) & DEFENCE PENSION Grant No. 22 (as per Annexures 1, 2, 3 & 5) may please be sent to this office latest by 15th July 2026 and 31st July 2026 respectively.

8. In order to enable this office to submit the budget details to the HQrs Office and MOD within the stipulated time frame, it is requested that the above time schedule for rendering the information may please be adhere to.

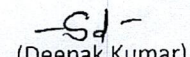
Enclosures: As above

  
(Deepak Kumar)  
Dy.C.D.A. (P)

Copy to:

The Officer-in-Charge  
Accounts & Budget Wing  
O/o the CGDA,  
Ulan Batar Road  
Palam, Delhi Cantt - 110010

For information please.

  
(Deepak Kumar)  
Dy.C.D.A. (P)

**Annexure-1**

**Grant No. 22- ARMY**

REVISED ESTIMATES FOR THE YEAR 2026-27 AND BUDGET ESTIMATE FOR THE YEAR 2027-28 MAJOR HEAD 2071  
DEFENCE PENSION

Code Head	Revised Estimates for the year 2026-27	Budget Estimates for the year 2027-28	Remarks
01	02	03	04
00/014/30-Disability Pension			
00/014/31-Ex-gratia			
00/014/33 Superannuation & Retiring Allowances			
00/014/34 Gratuity			
00/014/35 Arrears due to Supreme Court Judgments			
00/014/36-Commutation			
00/014/37-Family Pension			
00/014/38-Contribution to Provident Fund			
00/014/39-Rewards			
00/014/63-Leave Encashment			

**Sr. Accounts Officer**

**Annexure-2**

**Grant No. 22- NAVY**

REVISED ESTIMATES FOR THE YEAR 2026-27 AND BUDGET ESTIMATE FOR THE YEAR 2027-28 MAJOR HEAD 2071 DEFENCE PENSION

Code Head	Revised Estimates for the year 2026-27	Budget Estimates for the year 2027-28	Remarks
01	02	03	04
00/014/44-Superannuation & Retiring Allowances			
00/014/45- Gratuity			
00/014/46 Arrears due to Supreme Court Judgments			
00/014/47-Commutation			
00/014/48-Family Pension			
00/014/49-Contribution to Provident Fund			
00/014/50-Rewards			
00/014/53-Disability Pension			
00/014/64-Leave Encashment			
00/014/70-Ex-gratia			

Sr. Accounts Officer

**Annexure-3**

**Grant No. 22- AIR FORCE**

REVISED ESTIMATES FOR THE YEAR 2026-27 AND BUDGET ESTIMATE FOR THE YEAR 2027-28 MAJOR HEAD 2071  
DEFENCE PENSION

Code Head	Revised Estimates for the year 2026-27	Budget Estimates for the year 2027-28	Remarks
01	02	03	04
00/014/55-Superannuation & Retiring Allowances			
00/014/56- Gratuity			
00/014/57 Arrears due to Supreme Court Judgments			
00/014/58-Commutation			
00/014/59-Family Pension			
00/014/60-Contribution to Provident Fund			
00/014/61-Rewards			
00/014/65-Leave Encashment			
00/014/81-Disability Pension			
00/014/82-Ex-gratia			

**Sr. Accounts Officer**

**Annexure-4**

**Grant No. 41- AIR FORCE**

01. Defence Accounts Department  
03. Coastal Guard Organisation

02. Border Road Organisation (GREF)  
04. JAKLI

Code Head	Revised Estimates for the year 2026-27	Budget Estimates for the year 2027-28	Remarks
01	02	03	04
<b><u>Defence Accounts Department</u></b>			
00/014/11-Superannuation Pension			
00/014/12-Commutation			
00/014/14-Gratuity			
00/014/15-Family Pension			
00/014/16-C.P. Fund			
00/014/17-Other Expenditure			
00/014/20-Leave Encashment			
00/014/28-Reward			
<b><u>02. Border Road Organisation (GREF)</u></b>			
04/014/11-Superannuation Pension			
04/014/12-Commutation			
04/014/14-Gratuity			
04/014/15-Family Pension			
04/014/20-Leave Encashment			
04/014/28-Reward			
<b><u>03. Coastal Guard Organisation</u></b>			
06/014/11-Superannuation Pension			
06/014/12-Commutation			
06/014/14-Gratuity			
06/014/15-Family Pension			
06/014/20-Leave Encashment			
06/014/28-Reward			
<b><u>04. JAKLI</u></b>			
08/014/11-Superannuation Pension			
08/014/12-Commutation			
08/014/14-Gratuity			
08/014/15-Family Pension			
08/014/20-Leave Encashment			
08/014/28-Reward			

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**Annexure-5**

**"GOVT. CONTRIBUTION FOR DEFINED CONTRIBUTION PENSION SCHEME" FOR RE 2026-27  
AND BE 2027-28**

<b>Code Head Govt. Contribution</b>	<b>Revised Estimates for the year 2026-27</b>	<b>Budget Estimates for the year 2027-28</b>	<b>Remarks</b>
<b>01</b>	<b>02</b>	<b>03</b>	<b>04</b>
00/014/23 (DAD)			
04/014/23 (BRO)			
06/014/23 (CGO)			
08/014/23 (JKLI)			
00/014/71 (Army Civilian)			
00/014/72 (Navy Civilian)			
00/014/73 (Air Force Civilian)			
00/014/74 (Ord Factory Civilian)			
00/014/75 (DRDO Civilian)			

**Sr. Accounts Officer**