

PREFACE

1. Since the publication of the 1992 Edition, many changes have taken place in the Classification Hand Book (CHB) which is a basic document for accounting of transactions in Defence Accounts Department on behalf of Defence Services. It has therefore been decided to bring out this edition, which incorporates all the changes issued and included upto Correction Slip No.17 of 2009.
2. This book contains the heads of classification operated on account of the Defence Services and is based on the structure of Budget and Accounts accepted by the Comptroller and Auditor General of India. Contents in this book do not convey any authority for incurring expenditure.
3. i) All amendments to this book relating to Major/Sub Major, Minor Heads of Account are issued by the Controller General of Defence Accounts with the concurrence of Ministry of Defence (Finance)/Controller General of Accounts, on the advice of Comptroller and Auditor General of India in terms of Article 150 of the Constitution of India.
ii) In respect of Sub and Detailed heads of Accounts, the Controller General of Defence Accounts has been delegated powers to open such heads in consultation with Accredited Audit Officer viz. the Director General of Audit, Defence Services, in accordance with Ministry of Finance (Department of Expenditure), Controller General of Accounts circular No.5-82/TA dt.22-5-1982.
4. This edition of the Classification Hand Book supersedes the 1992 edition.

Controller General of Defence Accounts

New Delhi

Dated: 08-08-2007

‘An Overview of CHB’

For the purpose of classification of Receipts & Expenditure in respect of Defence Services Estimates a codification system has been prescribed in the Classification Hand Book. This book contains the heads of classification operated on account of Defence Services and are based on the structure accepted by C&AG/CGA. The broad features of five tier coding system in this booklet are as under:

Major Head

There are five Major heads under Revenue Receipts (with Minor/Sub/Detailed heads there under) i.e (i) Army-0076, (ii) Navy-0077, (iii) Air Force-0078, (iv) Ordnance Factories-0079 and (v) DRDO-0080. There is no receipt head under Capital Outlay. On the expenditure side there are six Major Heads– (i)-Army-2076, (ii)-Navy-2077, (iii)-Air Force-2078, (iv)-Defence Ordnance Factories-2079, (v)-Defence Research & Development-2080 and (vi)-Capital Outlay – Defence Services-4076.

Sub-Major Head

There are eight Sub-Major heads under Capital Outlay i.e. (i) Army-01, (ii) Navy-02, (iii) Air Force-03, (iv) Ordnance Factories-04, (v) DRDO-05, (vi) Inspection Organisation-06 (vii) Special Metal and Super Alloys Project-07 and (viii) Technology Development-08. These Sub-Major Heads have further been sub-divided into various Minor Heads/Sub-heads/Detailed heads. There are however no Sub-Major Heads on the Revenue side.

Minor Head

There are different Minor heads under each Major head like Army has 12 Minor heads, Navy-9 Minor heads, Air Force-8 Minor heads, Ord Fys-14 Minor heads and DRDO-8 Minor heads. Number of some of these Minor heads is common to all Services e.g. Minor head-101-Pay & Allowances, 105-Transportation, Minor head 110-Stores, Minor head 111-Works and Minor head 800-Other Expenditure.

Sub Head

The Sub heads in In the Classification Hand Book are generally in Alphabets. An example of sub heads under Minor Head 101 –Pay & Allowances Army is as under:

Sub-Head-A is allotted for Pay & Allowances – Officers.

Sub-Head-B is allotted for Pay & Allowances – Other Ranks.

Sub-Head-C is allotted for Pay & Allowances – Recruits.

Sub-Head-D is allotted for Release Benefits.

Sub-Head-E is allotted for Leave Travel Concession.

Detailed Head

There are various Detailed heads under each Sub-head. A set of Code Heads has been allotted to each Service as under:

Code Heads 101 to 599 – Army

Code Heads 600 to 699 – Navy

Code Heads 700 to 799 – Air Force

Code Heads 800 to 850 – Ord. Fys.

Code Heads 851 to 900 – DRDO

Code Heads 901 to 950 – Capital Outlay

CONTENTS

Page No.

RECEIPT HEADS (Revenue Accounts)

B – NON-TAX REVENUE

(c) Other Non-Tax Revenue

(i) General Services

0076 – Defence Services – Army

| | | |
|------------|---|-------|
| Minor Head | 101 – Army (including Reservists) | 1 |
| | 102 – Auxiliary Forces | 2 |
| | 103 – Civilians | 3 |
| | 104 – Receipts from Works | 4-6 |
| | 105 – Military Farms | 7 |
| | 107-- Contribution for Ex-Servicemen Contributory Health Scheme | 8 |
| | 108 –Inspection Organisation | 9 |
| | 109 – Receipts from Services and Supplies | 10 |
| | 110 – Stores | 11-14 |
| | 111 – Receipts from Cantonments and Defence Lands and Estates | 15 |
| | 112 – Rashtriya Rifles | 16 |
| | 800 – Other Receipts | 17-21 |

0077 – Defence Services – Navy

| | | |
|------------|---|-------|
| Minor Head | 109 – Receipts from Services and Supplies | 22 |
| | 110 – Stores | 23 |
| | 112 – Joint Staff | 24 |
| | 104 – Receipts from Works | 25 |
| | 800 – Other Receipts | 26-28 |

0078 – Defence Services – Air Force

| | | |
|------------|---|-------|
| Minor Head | 109 – Receipts from Services and Supplies | 29 |
| | 110 – Stores | 30 |
| | 104 – Receipts from Works | 31 |
| | 800 – Other Receipts | 32-33 |

0079 – Defence Services – Ordnance Factories

| | | |
|------------|---|-------|
| Minor Head | 101 – Sale of Surplus and Obsolete Stores | 34 |
| | 800 – Other Receipts | 35-36 |

0080 – Defence Services – Research and Development

| | | |
|------------|----------------------|----|
| Minor Head | 800 – Other Receipts | 37 |
|------------|----------------------|----|

CONTENTS (contd.)

Page No.

EXPENDITURE HEADS (Revenue Accounts)

A – GENERAL SERVICES

(f) Defence Services

2076 – Defence Services - Army

| | | |
|------------|--|---------|
| Minor Head | 101 – Army Personnel (including Reservists) | 38-48 |
| | 103 – Auxiliary Forces | 49-52 |
| | 104 – Civilians | 53-59 |
| | 105 – Transportation | 60-68 |
| | 106 – Military Farms | 69-74 |
| | 107-- Ex-Servicemen Contributory Health Scheme | 75-77 |
| | 109 – Inspection Organisation | 78-80 |
| | 110 – Stores | 81-91 |
| | 111 – Works | 92-97 |
| | 112 – Rashtriya Rifles | 98-100 |
| | 113 – National Cadet Corps | 101-107 |
| | 800 – Other Expenditure | 108-145 |

2077 – Defence Services - Navy

| | | |
|------------|--------------------------|---------|
| Minor Head | 101 – Navy | 146-147 |
| | 102 – Navy Reservists | 148 |
| | 104 – Civilians | 149-151 |
| | 105 – Transportation | 152-153 |
| | 106 – Repairs and Refits | 154 |
| | 110 – Stores | 155-167 |
| | 111 – Works | 168-171 |
| | 112 – Joint Staff | 172-179 |
| | 800 – Other Expenditure | 180-186 |

CONTENTS (contd.)

| | | Page No. |
|---|---|----------|
| | | |
| 2078 – Defence Services – Air Force | | |
| Minor Head | 101 – Air Force | 187-189 |
| | 102 – Reserve and Auxiliary Services | 190 |
| | 104 – Civilians | 191-193 |
| | 105 – Transportation | 194-196 |
| | 110 – Stores | 197-209 |
| | 111 – Works | 210-213 |
| | 200 – Special Projects | 214-215 |
| | 800 – Other Expenditure | 216-232 |
| | | |
| 2079 – Defence Services – Ordnance Factories | | |
| Minor Head | 001 – Direction and Administration | 233 |
| | 004 – Research and Development | 234 |
| | 053 – Maintenance – Machinery and Equipment | 235 |
| | 054 – Manufacture | 236 |
| | 105 – Transportation | 237 |
| | 106 – Renewals and Replacements | 238 |
| | 110 – Stores | 239-240 |
| | 111 – Works | 241 |
| | 797 – Transfer to/from Reserve Fund/Deposit Account | 242 |
| | 800 – Other Expenditure | 243-245 |
| | 901 – Recoveries | 246 |
| | 902 – Recoveries | 247 |
| | 903 – Recoveries | 248 |
| | 904 – Recoveries | 249 |
| | | |
| 2080 – Defence Services – Research and Development | | |
| Minor Head | 003 – Training | 250 |
| | 004 – Research / Research Development | 251 |
| | 101 – Pay & Allowances – Service Personnel | 252 |
| | 102 – Pay & Allowances – Civilians | 253 |
| | 105 – Transportation | 254 |
| | 110 – Stores | 255-256 |
| | 111--Works | 257 |
| | 800 – Other Expenditure | 258 |

CONTENTS (contd.)

Page No.

CONSOLIDATED FUND – CAPITAL, PUBLIC DEBT, LOANS ETC.

Capital Expenditure outside the Revenue Accounts

A – CAPITAL ACCOUNT OF GENERAL SERVICES

4076 – Capital Outlay on Defence Services

Sub Major Head 01 -- Army

| | | |
|------------|--|---------|
| Minor Head | 050 – Land | 259 |
| | 101 – Aircraft and Aero Engines | 260-262 |
| | 102 – Heavy and Medium Vehicles | 263 |
| | 103 – Other Equipments | 264 |
| | 105 – Military Farms | 265 |
| | 106 – Procurement of Rolling Stock | 266 |
| | 107-- Ex-Servicemen Contributory Health Scheme | 267 |
| | 112 – Rashtriya Rifles | 268 |
| | 113 – National Cadet Corps | 269 |
| | 202 – Construction Works | 270 |
| | 799 – Stock Suspense | 271 |
| | 800 – Other Expenditure | 272 |

Sub Major Head 02 – Navy

| | | |
|------------|---------------------------------|---------|
| Minor Head | 050 – Land | 273 |
| | 101 – Aircraft and Aero Engines | 274 |
| | 102 – Heavy and Medium Vehicles | 275 |
| | 103 – Other Equipments | 276 |
| | 104 – Joint Staff | 277 |
| | 202 – Construction Works | 278 |
| | 204 – Naval Fleet | 279 |
| | 205 – Naval Dockyards | 280-281 |

Sub Major Head 03 – Air Force

| | | |
|------------|---------------------------------|-----|
| Minor Head | 050 – Land | 282 |
| | 101 – Aircraft and Aero Engines | 283 |
| | 102 – Heavy and Medium Vehicles | 284 |
| | 103 – Other Equipments | 285 |
| | 202 – Construction Works | 286 |
| | 206 – Special Projects | 287 |

Sub Major Head 04 – Ordnance Factories

| | | |
|------------|-------------------------------|-----|
| Minor Head | 052 – Machinery and Equipment | 288 |
| | 111 – Works | 289 |
| | 799 – Suspense | 290 |

CONTENTS (contd.)

| | | Page No. |
|--|--|----------|
| <hr/> | | |
| Sub Major Head 05—Research and Development Organisation | | |
| Minor Head | 052 – Machinery and Equipment | 291 |
| | 111 – Works | 292 |
| | | |
| Sub Major Head 06—Inspection Organisation | | |
| Minor Head | 111 – Works | 293 |
| | | |
| Sub Major Head 07—Special Metals and Super—Alloys Project | | |
| Minor Head | 208 – Special Metals and Super – Alloys Project | 294 |
| | | |
| Sub Major Head 08—Technology Development | | |
| Minor Head | 209-- Assistance for Prototype Development under Make Procedure | 295 |
| Minor head | 210—Assistance to Small & Medium Enterprises for Technology Development | 296 |
| | | |
| Annexure “A” | | |
| | Code Numbers Allotted to the Pr.Controllers/ Controllers of Defence Accounts | 297-298 |
| | | |
| Annexure “B” | | |
| | Category Code Numbers to be prefixed to the relevant Service Head for the purpose of Identification of Expenditure on Purchase of Stores. | 299-300 |
| | | |
| Annexure “C” | | |
| | Category Code to be prefixed for identification of expenditure other than those mentioned in Annexure ‘B’. | 301 |
| | | |
| Annexure “D” | | |
| | Directorates Responsible for Controlling the Expenditure on Stores – Navy | 302-303 |

RECEIPT HEADS**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 101 – ARMY (*Including Reservists*)**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|------------------------------------|----------|--|
| (a). Miscellaneous Receipts | 101/30 | <p data-bbox="824 478 1386 541">Recoveries on account of Pay & Allowances.</p> <p data-bbox="824 579 1386 678">Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.</p> <p data-bbox="824 716 1386 814">Recoveries effected from Officers and Others on account of equipment damaged or deficient with regiments and batteries.</p> <p data-bbox="824 852 1386 915">Recoveries for medical comforts from troops proceeding by sea.</p> <p data-bbox="824 953 1386 1016">Recoveries from individuals on account of clothing lost or damaged.</p> <p data-bbox="824 1054 1386 1117">Recoveries made on account of losses and damages.</p> <p data-bbox="824 1155 1386 1218">All miscellaneous receipts other than those specially provided for.</p> <p data-bbox="824 1255 1386 1354">Recoveries on account of leave contribution. Amount realised as hire on account of cattle lent to officers and others.</p> <p data-bbox="824 1392 1386 1491">Fees recovered from candidates allowed to sit for departmental entrance examinations.</p> <p data-bbox="824 1528 1386 1627">Recoveries on account of excess expenditure of stimulants and of hospital furniture, utensils etc. lost or damaged.</p> <p data-bbox="824 1665 1122 1696">Fines for drunkenness.</p> <p data-bbox="824 1734 1386 1833">(Balance of Pay etc. of deserters and men sentenced to long term imprisonment, which are finally credited to Government).</p> <p data-bbox="824 1871 1386 1980">Recoveries on account of Pay & Allowances of Army personnel (including reservists) recoverable from other Ministries/Governments.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 102 – AUXILIARY FORCES**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|------------------------------------|-----------------|---|
| (a). Miscellaneous Receipts | 201/30 | Recoveries on account of Pay & Allowances. Balance of Pay etc. of deserters and men sentenced to long term imprisonment, which are finally credited to Government. |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 103 –CIVILIANS**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|-----------------------------|-----------------|---|
| (a). Miscellaneous Receipts | 301/30 | <p>Recoveries on account of Pay & Allowances.</p> <p>Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.</p> <p>Recoveries made on account of losses and damages.</p> <p>Recoveries made on account of leave contribution.</p> <p>All miscellaneous receipts other than those specially provided for.</p> <p>Fees recovered from candidates allowed to sit for departmental entrance examinations.</p> <p>Elements of Departmental charges (Establishment and Audit charges) levied on occasional or Deposit Works executed by M.E.S. referred to in paras 559(a) and 559(b) R.M.E.S. (reprint1982)</p> |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 104 -RECEIPTS FROM WORKS

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head A-Rents | | |
| (a) Buildings | 371/01 | |
| (b) Furniture | 371/02 | |
| (c) Internal electrical installations and hire of fans | 371/03 | |
| Sub Head B-Recoveries on account of supply of: | | |
| (a) Water | 373/04 | Recoveries from other departments of central Government, individuals, local bodies, rest houses etc. owned by provincial Governments will also be compiled under this head. |
| (b) Electricity | 373/05 | |
| Sub Head C-Receipts from the disposal of surplus lands, buildings etc. | | |
| (a) MES | 377/00 | 1. Proceeds from the sale of Government property will also be booked to these heads. 2. This head does not cater for receipts arising from the capital assets originally financed from Major Head 4076 – Capital Outlay on Defence Services. Such receipts should be compiled under relevant deduct detailed heads of Sub Major Head 01 – Army under Major Head 4076 – Minor Head 050 (b) and 202(a)(3). |
| (b) DL & C | 377/01 | |
| Sub Head D | | |
| (a) Receipts from M.E.S. stores | 378/01 | Receipts on account of disposal of surplus stores and demolished stores. |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 104 -RECEIPTS FROM WORKS (contd.)

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--------------------------------|----------|--|
| Sub Head E- Other Misc. | | |
| Receipts: | | |
| (a) M.E.S. | 380/30 | <p>Hire charges for refrigerators. Recovery on account of barrack damages.</p> <p>Hire charges of Tools & Plants. Unclaimed security deposits transferred to revenue.</p> <p>Rent of lands and sale proceeds of grazing rights etc.</p> <p>Earnest money deposits confiscated to Government.</p> <p>Element of Departmental charges (Tools & Plants charges) levied on occasional or Deposit Works executed by MES referred to in paras 559(a) and 559(b) R.M.E.S.</p> |
| (b) DL & C | 380/31 | <p>Rent of land and sale proceeds of grazing rights etc.</p> <p>Disposal of trees.</p> <p>Income from quarries.</p> <p>Income from disposal of grass and other usufructs.</p> <p>Income from leases.</p> <p>Income from licence.</p> <p>Sale of certain farms.</p> <p>Income from class 'C' lands vested in the Cantonment Board on rent basis.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES-ARMY
MINOR HEAD 104 -RECEIPTS FROM WORKS (contd.)**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---------------------------|-----------------|--|
| (c) Army Aviation | 381/01 | Recoveries on account of landing and parking charges from non Defence Aviation Agencies. |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 105-MILITARY FARMS

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head A -Proceeds from the sale of Dairy produce. | 401/01 | Receipts on account of sale of milk, butter etc. whether produced in the Farm or purchased from outside including sales to civil department. |
| Sub Head B -Proceeds from the sale of grain and fodder. | 402/01 | Receipts on account of sale of grain and fodder produced in the farm. |
| Sub Head C -Miscellaneous | 403/01 | Miscellaneous receipts not compilable under any other receipt head. Sale proceeds of obsolete stores and waste. Recoveries on account of leave contribution. Recoveries on account of replacements and losses of security passes, etc. |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 107 – CONTRIBUTION FOR EX-SERVICEMEN
CONTRIBUTORY HEALTH SCHEME**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-----------------|--|
| (a) ECHS Contributions | 405/01 | Contribution made by Ex-Servicemen for becoming members of ECHS |
| (b) Receipt from auction of ECHS Stores/Equipment | 405/02 | |
| (c) Miscellaneous Receipts | 405/03 | |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 108-INSPECTION ORGANISATION**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|----------------------------|-----------------|---|
| (a) Miscellaneous Receipts | 420/30 | Credits on account of Inspection charges in respect of manufacture of stores for civil trade. Credits on account of inspection charges of A.O.C., Medical and Veterinary stores on behalf of the Ministry of Works, Housing and Supply. |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 109-RECEIPTS FROM SERVICES AND SUPPLIES

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| (a) Receipts on account of aid to civil authorities. | 430/30 | Recoveries on account of stores used by the Defence Forces while employed for services to other Government/Departments/Organisations etc. will also be booked to this head. |
| (b) Air lift charges. | 435/01 | Recoveries from State Govts. and other Ministries of Central Govt. on account of Airlift provided by the Army units. |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 110- STORES**

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-------------------------------------|---|
| Sub Head A- A.S.C. | | |
| Stores. | | |
| (a) Recoveries on account of sale of surplus, obsolete and condemned stores etc. | (451) | Recoveries on account of losses in Supply/ Stores Depots made from individuals and Railway authorities should also be compiled to this head. |
| (b) Recoveries on account of value of stores issued on payment to Officers and Others. | (452) | Recoveries on account of losses in Supply/ Stores Depots made from individuals and Railway authorities should also be compiled to this head. Net receipts after deducting the bonus, if any, payable to the drivers should be compiled under this head. |
| (c) Value of stores issued to other Govts./ Departments and other miscellaneous receipts. | (453) | Recoveries on account of losses in Supply/ Stores Depots made from individuals and Railway authorities should also be compiled to this head. |
| | | Sale proceeds of hides of animals (other than remounts) e.g. goats, sheep and cows. |
| | | Amounts collected on account of tender fee. |
| 1.Provisions | */01 | |
| 2.Grain (Fodder and Salt for animals) | */02 | |
| 3.Petrol, Oil (including Kerosene Oil) and Lubricants. | */03 | |
| 4.Coal and Firewood | */04 | |
| 5.Other Stores | */05 | |
| | *451, 452 or 453 as the case may be | |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 110- STORES (contd.)

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head B-Animals | | |
| (a) Sale proceeds of animals | 460/15 | |
| Sub Head C – Army Ordnance Corps Stores. | | |
| (a) Sale proceeds of surplus, obsolete and condemned stores | (465) | Recoveries on account of losses in Supply/ Stores Depots made from individuals and Railway authorities should be compiled to this head. |
| (b) Recoveries on account of value of stores issued on payment to Officers and Others | (466) | Recoveries on account of losses in Supply/ Stores Depots made from individuals and Railway authorities should also be compiled to this head. Refunds made on account of the value of stores received back in the year of issue should be adjusted by deduction under this head. |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 110- STORES (contd.)

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-------------------------------------|--|
| Sub Head C- (contd.) | | |
| (c) Value of stores issued to other Government Departments and other miscellaneous receipts | (467) | <p>Recoveries on account of work done in Ordnance workshops for non-military Departments and private bodies.</p> <p>Recoveries on account of hire of tent from Non-Military departments, etc.</p> <p>Recoveries on account of losses due to change in condition whether due to fair wear and tear or otherwise and also value of stores issued on loan not returned and charged against the departments and individuals concerned.</p> <p>Recoveries on account of losses in inspection section of stores made from the individuals and Railway authorities or Steamer agents.</p> |
| 1.Ordnance Stores | */01 | |
| 2.Clothing Stores | */02 | |
| 3.Mechanical Transport Vehicles and connected stores. | */03 | |
| | *465, 466 or 467 as the case may be | |
| (d). Recoveries on account of services rendered by M.T. units to M.E.S. | 468/01 | <p>Net receipts after deducting the bonus payable to the drivers should be compiled under this head.</p> <p>Repair and maintenance charges carried out by EME workshop of MES vehicles etc.</p> |

MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 110- STORES (contd.)

| Nature of the head | Code No. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head- D –Medical Stores. | | |
| (a) Medical Stores | | |
| 1. Proceeds from sale of surplus, obsolete and condemned stores | 470/01 | Actual sale proceeds of surplus stores. Value of sale proceeds of obsolete and unserviceable stores. |
| 2. Value of stores issued to other Government Departments and other Miscellaneous receipts | 470/30 | Value of store issued to other Government departments etc. at vocabulary rates. Profit at a fixed percentage of the vocabulary rates of the stores supplied. Amount recovered on account of transit charges on stores issued to non-military institutions, civil departments and non-Government bodies. |
| Sub Head E – Engineer Stores (ESDs) | | |
| (472) | | |
| (a) Proceeds from sale of surplus obsolete and/ condemned stores | 472/01 | Sale proceeds (gross) or surplus, obsolete and unserviceable stores pertaining to Engineer Stores Depots. |
| (b) Value of stores issued to other Governments, Departments and other miscellaneous receipts. | 472/30 | Value of stores issued to other Governments Departments etc. by Engineer Stores Depots. |

**MAJOR HEAD 0076-DEFENCE SERVICES-ARMY
MINOR HEAD 111-RECEIPTS FROM CANTONMENTS AND DEFENCE
LANDS AND ESTATES**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|------------------------|----------|--|
| (a) Receipts from Land | 485/01 | Amounts recovered from Cantonment authorities on account of unoccupied buildings or agricultural sites. Income from Govt. land transferred to the Cantonment authorities (e.g. Rule 6(2) of Cantonment Property Rules). |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 112-RASHTRIYA RIFLES**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| 1. Misc. Receipts | 501/01 | |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 800-OTHER RECEIPTS**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head A- Contributions from local Governments and other parties towards the cost of training the personnel at - | | |
| (a) Training Estts. | 551/01 | Contributions from local Governments and other parties towards the cost of training their personnel at all training establishments and not merely those enumerated against the detailed head "specialized Training establishment" of Sub Head B of Minor Head 104 of Major Head 2076 are compilable to this detailed head. |
| (b) Educational Estts. | 551/02 | |
| Sub Head B- Recoveries on account of hospital stoppages | 565/03 | <p>Recoveries effected from Officers, Warrant and Non-commissioned Officers and Others including those attached to the Public Works and other Civil Departments and their families, etc.</p> <p>Recoveries from Civil (State) Governments on account of medical treatment of civil employees in Military Hospitals.</p> <p>Hospital stoppages recoverable from non-Government servants when treated in Military Hospitals under the orders of OC station.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head C- Other | | |
| Miscellaneous Receipts | | |
| (a) Dividend on share capital of Consumers Cooperative Stores/ Societies | 575/25 | |
| (b) Miscellaneous Receipts | 575/30 | <p>Refund of training grant funds and unexpended balance of stationery allotments in a later year after the accounts of the previous year have been closed.</p> <p>Adjustment of credits afforded by Railways in a later year in settlement of objections raised on Railway warrants, Concession vouchers and MC notes the cost of which have been adjusted in previous year's accounts.</p> <p>Receipts by the Chief Inspector of Stores and Clothing on account of testing samples tendered by contractors.</p> <p>Liquidated damages recovered from contractors and credits on account of their security deposits forfeited to Government and fines and penalties (other than MES).</p> <p>Note: Fines levied on establishment (menials) are deducted from charges.</p> <p>Amount realised by farms on account of forfeiture of security deposits of contractors.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| Sub Head C (b)-contd. | | <p>Recoveries made from Officers and Others on account of military books and maps etc.</p> <p>Recoveries on account of dentures issued on payment by the Army Dental Corps.</p> <p>Sale proceeds of vernacular translations of military standard books.</p> <p>Sale proceeds of grass, etc. from Military rest camps whether situated outside or within Cantonment limits.</p> <p>Sale proceeds of waste papers, unserviceable articles etc.</p> <p>Proceeds of sale of damaged books belonging to Central Library, Army HQrs Area, /Sub Area and Brigade libraries and libraries of Educational establishments.</p> <p>Proceeds of sale of unserviceable School books.</p> <p>All deposits remaining unclaimed for three years and balances of deposits if not more than one rupee in value. Also lapsed cheques.</p> <p>Premium on court demands.</p> <p>Recoveries on account of replacements and losses of security passes etc.</p> <p>Miscellaneous transport and ambulance receipts.</p> <p>Sale proceeds of seeds, etc. produced in Remount Depots.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|-----------------------|----------|---|
| Sub Head C (b)-contd. | | <p data-bbox="824 401 1385 464">Realisation of chowkidari tax, receipts from hospital gardens.</p> <p data-bbox="824 506 1268 533">Sanatoria receipts and recoveries.</p> <p data-bbox="824 575 1385 638">Fees realised from private patients for the use of Military X-Ray Plant.</p> <p data-bbox="824 680 1385 764">Medical examination fee realised from personnel employed in regimental institutes, privately owned dairies, etc.</p> <p data-bbox="824 806 1385 911">Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.</p> <p data-bbox="824 953 1385 1016">Recoveries of contributions from civilians on account of C.H.S. Scheme.</p> <p data-bbox="824 1058 1385 1142">Receipts on account of hospitalisation charges of British Gorkhas in Indian Military Hospitals.</p> <p data-bbox="824 1184 1385 1310">Recoveries from the Bharat Electronics Ltd. On account of the initial expenditure incurred by the Government of India and adjusted originally under "Revenue".</p> <p data-bbox="824 1352 1385 1415">Sale proceeds of old newspapers and amenity stores.</p> <p data-bbox="824 1457 1385 1541">Ground rent received from bidders for Government stores auctioned but not cleared within the specified time.</p> <p data-bbox="824 1583 1365 1610">Refund of octroi charges and terminal tax.</p> <p data-bbox="824 1652 1110 1680">Fractional differences.</p> |

**MAJOR HEAD 0076-DEFENCE SERVICES -ARMY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head C (b)-contd. | | <p>Earnest Money deposits confiscated to Government.</p> <p>Contributions from other Departments or Governments on account of passage contributions in respect of personnel lent for service from the Army.</p> <p>Recoveries on account of passage contributions including those made in a later year after the accounts of the previous year have been closed.</p> <p>Branding and covering fees realised by Remount Establishment.</p> <p>Recoveries affected during the course of the year in which the over payment occurred or in the subsequent year(s) will be compiled by deduction from expenditure under the head in which the payments were originally debited.</p> |
| Sub Head 'D' National Cadet Corps | | |
| 1.Other Misc. Receipts | 585/30 | |

MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 109-RECEIPTS FROM SERVICES AND SUPPLIES

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a). Recoveries from Civil Departments, other Governments and private bodies for supplies and services | 650/00 | Recoveries from Civil Departments, State and Foreign Governments e.g. recoveries on account of treatment of Civil employees in Naval Hospitals, Survey work Assistance rendered to Civil authorities etc. |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 110-STORES**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-----------------|--|
| (a) Surplus and obsolete vessels. | 660/01 | |
| (b) Surplus and obsolete stores | 660/02 | |
| (c) Issues on payment to crew | 660/03 | |
| (d) Value of stores (except ration) issued on payment to Officers and Others | 660/04 | |
| (e) Value of rations issued on payment to Officers and Others | 660/05 | |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 112- JOINT STAFF**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| 1. Receipts from Services and Supplies | 680/01 | Remarks as per Navy Minor head-109 |
| 2. Stores: | | |
| a) Surplus and obsolete vessels | 680/02 | |
| b) Surplus and obsolete stores | 680/03 | |
| c) Issue on payment to crew | 680/04 | |
| d) Value of stores issued on payment to Officers and Others | 680/05 | |
| e) Value of ration issued on payment to Officers and Others | 680/06 | |
| 3. Receipts from works: | | Remarks as per Navy Minor head-104. |
| a) Rent of buildings and furniture | 680/07 | |
| b) Recoveries on account of Water and Electricity | 680/08 | |
| c) Receipts from disposal of surplus Naval lands and buildings | 680/09 | |
| d) Receipts for landing and housing charges of Aircrafts | 680/10 | |
| e) Misc. Receipts | 680/11 | |
| 4. Other Receipts | 680/12 | Remarks as per Navy Minor head-800 |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 104-RECEIPTS FROM WORKS**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Rent of buildings and furniture. | 665/01 | |
| (b) Recoveries on account of water and electricity. | 665/02 | Recoveries from other Deptts. of the Central Govt., individuals, local bodies and rest houses etc. owned by State Governments will also be compiled to this head. |
| (c) Receipts from disposal of surplus Naval land, buildings etc. | 665/03 | This head does not cater for receipts arising from the disposal of Capital Assets originally financed from Major Head 4076-Capital outlay on Defence Services. Such receipts should be compiled under the deduct detailed heads under Minor Head 050(b) and 202 (a) 3 of sub Major Head 02 of Major Head 4076. |
| (d) Receipts for landing and housing charges of Aircraft. | 665/04 | Recoveries from Foreign Governments and Civil Airlines for use of Navy Airfields by their aircraft. |
| (e) Miscellaneous Receipts. | 665/05 | Recovery on account of barrack damages, Sale proceeds from usufructs. |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER RECEIPTS**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|-----------------------------------|----------|--|
| (a) Other Miscellaneous Receipts. | 670/30 | <p>Recovery of leave contribution effected in respect of work done for private bodies or of service under other Deptts. and Foreign Govts.</p> <p>Recoveries in respect of passage pay of Naval Officers lent to private bodies and State Governments.</p> <p>Receipts on account of refund of passages paid in previous years to Naval Officers.</p> <p>Receipts from Dock hire, hire of yard craft and hire of vessels will also be booked to this head.</p> <p>Recoveries on account of locally purchased or Dockyard manufactured stores, found damaged or short delivered by freight ships.</p> <p>Railway freight and other incidental expenses incurred in the dispatch of stores from Dockyard for other departments Governments (if the recoveries are made after the accounts of the year are closed) and Royal Navy.</p> <p>Recoveries on account of imported stores found damaged or short delivered by freight ships.</p> <p>Breakages and loss or damages of Naval mess kit and other stores.</p> <p>Sale proceeds of deserters clothing and other effects including credit balances.</p> <p>Sale proceeds of discharged men's clothing. Value of charts sold.</p> |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (a) (contd.) | | <p>Sale proceeds of saw dust and ashes.</p> <p>Sale proceeds of Naval lists, and other publications.</p> <p>Fees recovered for surveying vessels other than Navy.</p> <p>Recoveries on account of damages caused to Naval Vessels by other Vessels.</p> <p>Receipts on account of testing Manila ropes.</p> <p>Penalty recovered from Naval Officers resigning before expiry of tenure of appointments.</p> <p>Hire on account of Navy motor lorries and electric trucks.</p> <p>Recoveries on account of penalties effected from contractors.</p> <p>Annual percentage recovery from the Chief of the Naval Staff in respect of supply of mess traps.</p> <p>Recoveries in respect of rebate on passages effected from shipping companies.</p> <p>Naval commissions on sale proceeds of stores pertaining to other Departments.</p> <p>Fees recovered from candidates at Naval entrance examination.</p> |

**MAJOR HEAD 0077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (a) (contd.) | | <p>Recovery of rebate on Government passages, which cannot be recovered at the time of payment.</p> <p>Recoveries on account of hospital stoppages from Naval Civilians and Sailors.</p> <p>Fees realised on account of medical examination of Naval Pensioners in connection with commutation of pensions under civil rules when the medical board is formed of medical officers employed in the Navy. Recoveries of contributions from civilians on account of C.H.S. Scheme.</p> <p>(Other receipts not specially provided for.)</p> <p>Recoveries on account of loss of identity passes issued to civilians employed in the Navy.</p> <p>Recoveries on account of replacements and losses of security passes etc.</p> <p>Note: Recoveries affected during the course of the year in which the overpayment occurred or in the subsequent years will be compiled by deduction from expenditure under the head to which the payments were originally debited.</p> |

MAJOR HEAD 0078 - DEFENCE SERVICES - AIR FORCE
MINOR HEAD 109 - RECEIPTS FROM SERVICES AND SUPPLIES

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (A) Recoveries from State Govts./other Ministries of Central Govt. and Foreign Govts. for services rendered. | | |
| 1. Air lift charges | 700/01 | Recoveries from State Govts. and other Ministries of Central Govt. on account of services rendered to them e.g. aerial survey task done for Ministry of Natural Resources and Scientific Research, recovery of cost of supply dropping operation etc. and on account of airlifts provided by the I.A.F. |
| 2. Training in Air Force Institutions. | 700/02 | Recoveries from Foreign Govts. for training their personnel in I.A.F. Training Units. |
| 3. Other Services | 700/03 | Recoveries for treatment of Civilian employees in the Air Force Hospitals and other services. |

**MAJOR HEAD 0078 - DEFENCE SERVICES - AIR FORCE
MINOR HEAD 110 - STORES**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| (a) Sale of surplus and obsolete stores. | 701/01 | Sale proceeds of surplus and obsolete stores enumerated in Minor Head -110 of Major Head 2078. |
| (b) Value of Stores (except rations) issued on payment to Officers and Others. | 701/02 | Recoveries from individuals on account of losses of stores in supply units. Receipts from sale of stores to entitled persons. |
| (c) Value of rations issued on payment to Officers and Others. | 701/03 | |
| (d) Value of stores issued to other Government Departments or Services. | 701/04 | <p>1. Recoveries on account of stores enumerated in Minor Head 110 of Major Head 2078 and issued to Foreign Governments, State Governments and State Commercial Organisations. Recoveries from Railways on account of losses of stores should also be compiled under this head.</p> <p>2. Recoveries on account of value of stores issued to other Departments of Central Government.</p> |

MAJOR HEAD 0078 - DEFENCE SERVICES - AIR FORCE
MINOR HEAD 104 - RECEIPTS FROM WORKS

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Rent of land, buildings and furniture. | 705/01 | <p>Rent etc. recoverable from Service Officers for buildings occupied by them.</p> <p>Rent etc. recoverable from State Governments, displaced persons and other civilians for the Air Force buildings occupied by them.</p> <p>Rent etc. recoverable from cycle contractors for cycle sheds etc.</p> <p>Rent in respect of messes, hostels, institutes, canteens etc.</p> <p>Hire of fan.</p> |
| (b) Recoveries on account of water and electricity. | 705/02 | <p>1) Recoveries on account of water and electricity from persons occupying Air Force buildings, lands, but not entitled to free supply of water and electricity.</p> <p>2) Recoveries on account of supply of Water & Electricity from other Departments of Central Government.</p> |
| (c) Receipts from disposal of Air Force land, buildings, etc. | 705/03 | <p>Receipts from sale/auction of Air Force buildings and furniture declared surplus and/or unserviceable/obsolete, items of furniture released for disposal. Receipts from disposal of material obtained from demolition of buildings.</p> <p>This head does not cater for receipts arising from the disposal of Capital Assets originally financed from Major Head 4076-Capital Outlay on Defence Services. Such receipts should be compiled under the deduct head under Minor Head 50 (b) and 202(a) 3 of Sub -Major Head 03 of Major Head. 4076.</p> |
| (d) Receipts for landing and housing charges of Aircrafts | 705/04 | Recoveries from Foreign Governments and Civil Air Lines for the use of Air Force airfields by their aircraft. |
| (e) Miscellaneous Receipts | 705/05 | Recovery on account of barrack damages, sale proceeds from usufructs etc. |

MAJOR HEAD 0078 - DEFENCE SERVICES - AIR FORCE
MINOR HEAD 800 – OTHER RECEIPTS

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Leave and passage contributions from other Departments, Governments etc. | 710/11 | Recovery of leave salary contribution in respect of Air Force personnel on deputation to other departments. |
| (b) Other Miscellaneous Receipts | 710/30 | <p>Sale proceeds of waste paper, unserviceable articles etc. Other receipts not specially provided for.</p> <p>Recoveries on account of hospital stoppages from Air Force personnel. Credits on account of lapsed cheques. Recovery of rebate on Government passage, which cannot be recovered at the time of payment. Recoveries of contributions from civilians on account of C.H.S. Scheme. Fines for drunkenness. Discharge purchase money. Balance of pay, etc. of deserters and men of Indian domicile only sentenced to long terms of imprisonment.</p> <p>Receipts on account of conservancy charges.</p> <p>Cost of services rendered by the Air Force in extinguishing outbreaks of fire outside Air Force areas including hire of Air Force Mechanical Transport used in connection therewith.</p> <p>Collection and refund of temporary passes money. Portion of fees of medical examination of Civil Aircrews by Air Force Medical Officers vide A.F.O. (D. Acts) 3 of 49.</p> <p>Recoveries on account of use of M.T. vehicles on payment. Amount forfeited to Government in lieu of one month's notice. Recoveries from individuals for loss or damage to telephones and other P. & T. equipment.</p> |

MAJOR HEAD 0078 - DEFENCE SERVICES - AIR FORCE
MINOR HEAD 800 -OTHER RECEIPTS (contd.)

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (b).(contd.) | | <p>Recoveries on account of replacements and losses of security passes etc.</p> <p>Note: Recoveries affected during the course of the year in which the overpayment occurred or in subsequent year(s) will be compiled by deduction from expenditure under the head to which the payments were originally debited.</p> |

**MAJOR HEAD 0079 - DEFENCE SERVICES -
ORDNANCE FACTORIES
MINOR HEAD 101 - SALE OF SURPLUS AND OBSOLETE STORES**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head. Ordnance (including Ordnance Equipment) Factories | | |
| (i). Proceeds from sale of surplus and obsolete stores | 800/01 | Only stores disposed off by factories management. Sale proceeds of stores disposed off by DGS&D will be shown under Major Head-Capital Outlay on Defence Services |
| (ii) Issues to M.H.A. | 800/02 | Cash receipts or book credits from private bodies or non- military departments for services rendered by Factories or stores supplied from Factories stock or from production. |
| (iii) Issues to other Central Govt. Departments (other than M.H.A.) | 800/03 | |
| (iv) Issues to State Govts. and Union territories (other than all State Police) | 800/04 | |
| (v). Issues to PSUs and Autonomous bodies | 800/05 | |
| (vi) Issues to civil trade, other non Govt. Organisations and Private Parties | 800/06 | |
| (vii) Exports | 800/07 | |
| (viii) Issues to all State Police units including State Police Units of UTS. | 800/08 | |

**MAJOR HEAD 0079 - DEFENCE SERVICES -
ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER RECEIPTS**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-Head-'A' Directorate General of Ordnance factories/Ordnance factories Board and offices of Additional Director General of Ordnance Factories at Kanpur and Avadi | | |
| (i) Miscellaneous Receipts | 801/01 | |
| (ii) Receipts from disposal of surplus lands, buildings etc. | 801/02 | This head caters only for the receipts arising from the disposal of Capital Assets originally financed prior to 1-4-1948 from Major Head 2076. Receipts from disposal of Capital assets originally financed from the Major Head 4076 should be compiled under Major Head 4076 Sub Major Head 04-Minor Head 111, (b) 3 Code head 921/33 |
| Sub-Head-'B' Ordnance (including Ordnance Equipment) Factories | | |
| (i) Miscellaneous Receipts | 802/01 | Liquidated damages recovered from contractors and credits on account of their security deposits forfeited to Govt. and fines and penalties. Recoveries of percentage in addition to the value of stores issued on payment. Produce from local or Europe package factories, estates recoveries. Recoveries from Railways and steamer agents on account of loss of stores in transit. Credits passed through London Account current on account of recoveries in respect of cost of repairs incurred in India in connection with the stores, damaged in transit. Cost of Inspection included in the price of timber supplied to Defence Services-Army and recovered from the indenting departments. |

**MAJOR HEAD 0079 - DEFENCE SERVICES -
ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER RECEIPTS (contd.)**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---------------------------------|----------|--|
| Sub Head - 'B' (contd.) | | <p>Recoveries of lining charges on rejected hides.</p> <p>Recoveries on account of leave contribution.</p> <p>Recoveries on account of cost of Water, Electricity, gas, steam and compressed air etc. supplied by factories to the Research & Development and Inspection Organisation/ MES contractors.</p> <p>Recoveries on account of replacement and losses of security pass etc.</p> <p>Note: Recoveries affected during the course of the year in which the overpayment occurred or in subsequent years will be compiled by deduction from expenditure under the head to which the payments were originally debited.</p> |
| (ii) Rent | 802/02 | |
| (iii) Electricity | 802/03 | |
| (iv) Water | 802/04 | |
| (v) Conservancy | 802/05 | |
| (vi) Receipts from Estate Funds | 802/06 | |

**MAJOR HEAD 0080 - DEFENCE SERVICES-
RESEARCH AND DEVELOPMENT
MINOR HEAD 800 - OTHER RECEIPTS**

| Nature of the head | Code no. | Particulars of receipts compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| (a) Proceeds from the disposal of stores. | 851/00 | 1.Receipts on account of disposal of surplus & obsolete stores in DRDO Labs/Estts. 2.Receipts on account of disposal of other unserviceable stores, scrap etc. |
| (b) Proceeds from the Sale of Produce from Dairy, Poultry Farms. | 852/00 | Receipts on account of supply of services/Sale of produce from dairy, poultry, Grains/ vegetables from Farms etc. |
| (c) Value of stores issued to other Government/ Departments. | 853/00 | Receipts on account of value of stores issued to other Government/Departments. |
| (d) Miscellaneous Receipts. | 854/00 | Other Misc. Receipts not compilable under any other Receipt head. |

EXPENDITURE HEADS**MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS)**

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-Head A -Pay and allowances- Officers | | Pay of rank /appointment, Parachute pay, Parachute Reserve Pay, Specialist Pay, Qualification Pay, Air Observation Pilots' pay, Dearness allowance, Compensatory and local allowance, Kit maintenance allowance/uniform allowance, Camp Kit allowance. Initial outfit allowance for all Officers (excluding those coming out of Military College), Renewal Outfit allowance, Special disturbance allowance, Entertainment allowance. Expatriation allowance, Foreign allowance, Civilian Outfit allowance for Service Officers serving with Indian Missions abroad, compensation in lieu of inferior accommodation and other services. Encashment of leave entitlement of personnel who die in harness. |
| (a) Pay and allowances Officers | *(101) | |
| 1. Armoured Corps | */01 | |
| 2. Artillery | */02 | |
| 3. Engineers (other than MES) | */03 | The pay and allowance of Military personnel of the Engineers employed in units/formations of MES e.g.. C.W.E., G.E., etc. and M.E.S. element of Chief Engineers office at Command Headquarters will be compiled to detailed head item 4. The charges relating to ESD will be compiled to detailed head (3) Engineers (other than MES) (Code No.101/03). |
| 4. Engineers, MES | */04 | |
| 5. Signals | */05 | |
| 6. Infantry | */06 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------|----------|--|
| Sub - Head A (a) (contd.) | | |
| 7. Army Services Corps | */07 | Pay and allowances of Army Services Corps (including Animal Transport and Mechanical Transport) personnel will be compiled to this head. |
| 8. Medical | */10 | |
| 9. Nursing Services | */11 | The pay and allowances of all Nursing Officers (including probationer Nurses) will be charged to this head. |
| 10. A.O.C | */12 | |
| 11. E.M.E | */13 | |
| 12. Remount and Veterinary | */14 | The pay and allowances of Military personnel employed in the Military Farms Department will be compiled to Minor Head 106. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub - Head A(a) (contd.) | | |
| 13. Pioneers | */15 | . |
| 14. Military Attaches to Indian Embassies etc. abroad and their staff. | */20 | This detailed head caters for : (i) The pay and allowances of Military Personnel with Indian missions abroad. (ii). Entertainment/Representational grant to Military Attaches. |
| 15. Air Defence Artillery | */21 | Caters for pay and allowances of the Air Defence Artillery personnel. |
| 16. Army Physical Training Corps | */22 | Caters for pay and allowances of the Army Physical Training Corps personnel. |
| 17. Military Farms | */23 | Caters for pay and allowances of the Military Farms Personnel. |
| 18. Army Postal Service | */24 | Caters for pay and allowances of the Army Postal Service personnel. |
| 19. Intelligence Corps | */25 | Caters for pay and allowances of the Intelligence Corps personnel. |
| 20. Army Education Corps | */26 | Caters for pay and allowances of the Army Education Corps personnel. |
| 21. Corps of Military Police | */27 | Caters for pay and allowances of the Corps of Military Police personnel. |
| 22. Defence Security Corps | */28 | Caters for pay and allowances of the Defence Security Corps personnel. |
| 23. Others | */29 | Caters for pay and allowances of the personnel not belonging to any other Arms and Services. |
| (b) Cash allowance in lieu of free rations to Service Officers | 102/00 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head. A (contd) | | |
| (c) Pay and allowances Cadets | (103) | Pay and allowances of Service Cadets, consolidated grant of all Cadets at the N.D.A. and Civilian Cadets of Military College, Pay and allowances of Cadets with provisional S.S.R.C. for their training period. Outfit allowances of cadets joining the Military College and financial assistance to Cadets. |
| 1. Pay and allowances (including consolidated grants) | 103/01 | |
| 2. Outfit allowance | 103/02 | |
| 3. Financial assistance to Cadets | 103/03 | |
| (d) Deduct-Recoveries on account of Pay and allowances of Service Officers deployed in dedicated MES formations based on capitation rates recoverable from other services of Min. of Defence (Navy & Air Force) | 104/00 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head B -Pay and allowances of Other Ranks including NCs(E) | | The pay and allowances of the following categories of personnel of Regular Army, and D.S.C. with the Army, (including those of Regular Army with Territorial Army) are chargeable to this Sub-head: (i). JCOs. (Sub. Maj./ Subedar and Naib Subedar) (ii) Warrant Officer Class-I and II, (iii) Other Ranks (including NCOs), |
| (a) Pay and allowances (other than kit and clothing allowances, ration allowances and miscellaneous allowances given in lieu of services) | (111) | Pay of rank/appointment of JCOs, WOs and Other Ranks, increments of pay, good service pay, parachute pay, dearness allowance, special compensatory allowance, acting allowances for JCOs acting in place of Officers, foreign allowance for personnel serving with Military attaches and compensatory city/hill/local allowance for different stations. Encashment of leave entitlement of personnel who die in harness. Subsistence allowance to soldiers while in prison or in custody. |
| (b) Ration allowance and other miscellaneous allowances given in lieu of services | (112) | 1. Ration allowance during all kinds of leave, ration allowance in lieu of free rations under various circumstances, mineral water and ice allowance, condiment allowance, hair cutting/cleaning and washing allowance, compensation in lieu of quarters and Conservancy allowance payable to JCOs and ORS in lieu of free conservancy services. 2. Condiment allowance admissible to patients of hospitals under A.I. 279/58 as amended by A.I.155/59 will however be compiled under Minor Head 800 Sub-Head B(a) 7. 3. Monetary allowance in lieu of Rum and Cigarettes. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| c) Kit and uniform maintenance allowances-Other Ranks and Boys | (113) | In addition to kit and uniform maintenance allowance to Other Ranks and Boys, Mufti clothing allowance to recruits. Field service kit value to deceased personnel; civil kit allowance to personnel with military attaches. |
| 1. Armoured Corps | */01 | The pay and allowances of personnel of H.Q. Squadrons of Armoured Div. And Bdes. in addition to Horsed Cavalry and President's Body Guards. |
| 2. Artillery | */02 | |
| 3. Engineers (other than MES) | */03 | Similar remarks as against same item in Sub-head A. (a) |
| 4. Engineers (MES) | */04 | |
| 5. Signals | */05 | |
| 6. Infantry | */06 | |
| 7. Army Services Corps | */07 | Pay and allowances of Army Services Corps (including Animal Transport and Mechanical Transport) personnel will be compiled to this head. |

MAJOR HEAD 2076 - DEFENCE SERVICES ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head (B) (c) (contd.) | | |
| 8. Medical | */10 | |
| 9. A.O.C | */11 | Pay and allowances of personnel of 'watch and ward' wings will also be compiled to this detailed head. |
| 10. E.M.E | */12 | |
| 11. Remount and Veterinary | */13 | Similar remarks as against this item in Sub Head A.(a) |
| 12. Pioneers | */14 | |
| 13. Defence Security Corps | */15 | Caters for pay and allowances of personnel in DSC Training centre and Record office in addition to that of DSC Platoons with the Army. The pay and allowances of personnel in DSC Platoons with Navy and Air Force are compilable to their respective estimates and that with Factories to Minor Head-054.of Major Head.2079 and R & D Organisation to Minor Head-101.of Major Head.2080. |
| 14. Military attaches to Indian Embassies, etc. abroad and their staff | */20 | Similar remarks as against this items in sub-head A (a) |
| 15. Personnel not belonging to any corps | */21 | Caters for pay and allowances for the personnel not belonging to any Corps. |
| 16. Air Defence Artillery | */22 | Similar remarks as against the item 15 to 23 under sub head A (a) |
| 17. Army Physical Training Corps | */23 | |
| 18. Military Farms | */24 | |
| 19. Army Postal Service | */25 | |
| 20. Intelligence Corps | */26 | |
| 21. Army Education Corps | */27 | |
| 22. Corps of Military Police | */28 | |
| 23. Others | */29 | |

* 111, 112 or 113
as the case may be

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (d) Pay and allowances of boys (excluding kit and clothing allowances). | (115) | Pay and allowances of Boys in the Boys Bn. (North and South) and Gurkha Boys Coy will be compiled to detailed head at item 1 opposite, irrespective of the arm to which they are re-mustered as recruits. |
| 1. Infantry | 115/03 | |
| (e) Deduct-Recoveries on account of pay and allowances of personnel deployed in dedicated MES formations based on capitation rates recoverable from other Services of Min. of Defence (Navy & Air Force). | 117/00 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-Head C -Pay and allowances of Recruits | | The Pay & allowances of Non-combatants (Enrolled) or Regular Army are chargeable to this head. |
| (a) Pay and allowances (other than kit and uniform maintenance allowance, ration allowance and other miscellaneous allowances in lieu of Services.) | (121) | Pay of NCs(E), parachute reserve pay, dearness allowance, compensatory, city/hill/local allowance, special compensation for different stations. Pay & allowances of NCs(E), Artisans, Clerks etc. on consolidated rates of pay will also be compiled to this head. Encashment of leave entitlement of personnel who die in harness. |
| (b) Ration allowance and other miscellaneous allowances given in lieu of services | (122) | Similar remarks against Sub Head-B. (b) |
| 1. Armoured Corps | */01 | Same remarks as against the items in Sub-head A. (a) |
| 2. Artillery | */02 | |
| 3. Engineers (other than MES) | */03 | |
| 4. Signals | */04 | |
| 5. Infantry | */05 | |
| 6. Army Services Corps | */06 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------------|----------|--|
| Sub-Head C(b) (Contd.) | | |
| 7. Medical | */09 | |
| 8. A.O.C | */10 | |
| 9. E.M.E | */11 | |
| 10. Remount and Veterinary | */12 | |
| 11. Pioneers | */13 | |
| 12. Air Defence Artillery | */14 | Caters for Pay and Allowances of the Air Defence Artillery personnel. |
| 13. Army Physical Training Corps | */15 | Caters for Pay and Allowances of the Army Physical Training Corps personnel. |
| 14. Military Farms | */16 | Caters for Pay and Allowances of the Military Farms Personnel. |
| 15. Army Postal Service | */17 | Caters for Pay and Allowances of the Army Postal Service personnel. |
| 16. Intelligence Corps | */18 | Caters for Pay and Allowances of the Intelligence Corps personnel. |
| 17. Army Education Corps | */19 | Caters for Pay and Allowances of the Army Education Corps personnel. |
| 18. Corps of Military Police | */20 | Caters for Pay and Allowances of the Corps of Military Police personnel. |
| 19. Others | */21 | Caters for Pay and Allowances of the personnel not belonging to any other Arms and services. |
| * 121 or 122 as the case may be | | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 101 - ARMY PERSONNEL (INCLUDING RESERVISTS) (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-head D- (a) Release benefits including payment for encashment of leave salary: | | |
| 1.Officers | 135/01 | Expenditure on account of leave Pay and allowances during release leave and cash grant on account of Kit and clothing will be compiled to these heads. |
| 2.Others | 135/02 | |
| Sub. Head-E Leave travel concession: | | |
| 1.Officers | 136/01 | |
| 2.Others | 136/02 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 103 - AUXILIARY FORCES

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head A-Territorial Army | | |
| (a) Un-embodied Units | | |
| (1). Pay and allowances of establishment: | | |
| (a). Officers | 145/01 | Caters for the P & A of Officers and Others of Territorial Army employed against the vacancies of the permanent staff. Pay & allowances of civilians and Non-Combatants Enrolled e.g. clerks, chowkidars, attendants, messengers, office sahayaks etc., employed in the T.A. Units. Expenditure on residual NC(E) will be booked along with Pay & Allowances of ORs. Pay and Allowances of Regular Army Personnel attached to the Territorial Army will be compiled to the appropriate Corps under Minor Head 101-A, B, C. |
| (b). Other Ranks | 145/02 | |
| (c). Civilians | 145/04 | |
| (d). Overtime allowance | 145/05 | |
| (2). Pay and allowances of Trainees: | | |
| (a). Officers | 146/01 | Pay and allowances of T.A. personnel during their initial and annual training periods during attachment for different courses or during voluntary attachment will be compiled to this head. |
| (b). Other Ranks | 146/02 | Expenditure on residual NCs(E) will be booked along with Pay & Allowances of ORs. Grant of refreshment allowance of urban units will also be compiled to these heads. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 103 - AUXILIARY FORCES (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------|----------|--|
| (3) Miscellaneous expenses | 147/00 | <ol style="list-style-type: none"> 1. Office allowance, postage and telegram charges etc., other petty expenses, Musketry prize allowance. 2. Allowance for repair including fitting etc. of clothing and necessaries. 3. Officers' mess allowance. 4. Allowance for the upkeep of Musketry and Range Appliances. 5. Printing and stationery. 6. Reward for apprehension of deserters, Boot-repairs. 7. Band allowance. 8. Collecting empty and blank cartridge cases. 9. Funeral expenses of TA personnel. 10. Expenditure on account of erection and removal of cook houses, latrines and other structures. 11. Recruiting allowance. 12. Upkeep allowance Bicycles. 13. Water charges paid to municipalities. 14. Charges on account of electricity supplied by private firms to TA units located in non-military buildings. 15. Legal Fee for the Defence of civilian drivers. 16. Educational Training Grant. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 103 - AUXILIARY FORCES (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------------|----------|--|
| (4) Transport charges of Trainees | 148/00 | <ol style="list-style-type: none"> 1. Transportation charges of Instructors will be compiled under Minor Head 105-A. 2. Travelling allowance including daily allowances, cost of conveyance of baggage, etc. and other conveyances by rail, road and river. 3. Expenditure on account of credit notes by boats, river steamers and sea going vessels (including harbour dues if any admissible). 4. Expenditure on account of movements by rail, on warrant and credit notes of personnel. 5. Hired transport. 6. Cost of Conveyance on warrant by Motor lorries. |
| (5) Incidental charges grant | 149/00 | Grant to meet incidental charges as laid down in para 227 T.A. Regulations. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 103 - AUXILIARY FORCES (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (b) *Embodied Units | | |
| 1. Pay and allowances of officers | 150/01 | |
| 2. Pay and allowances of other ranks | 150/02 | Expenditure on residual NCs(E) will be booked along with Pay and Allowances of other Ranks. |
| 3. Pay and allowances of civilians | 150/04 | |
| 4. Unit allowances and Miscellaneous Expenses | 150/05 | "Night duty allowance" payable to civilian clerks employed in TA Units when embodied for Military Service authorised in Ministry of Defence letter No. 39736/AG/ORG 4(Civ)(d) 6835D(Civ.I), dt.6-8-59. *Transportation and other charges of these Units not provided for above will be booked to the relevant Minor heads of accounts. Educational Training Grant. |
| 5. Overtime allowances | 150/06 | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head A-Fighting Services | (170) | Incidence on account of night duty allowance will also be accounted for under this Minor Head. |
| 1. Officers | 170/01 | |
| 2. Others | 170/02 | |
| 3. Overtime allowances | 170/03 | |
| 4. Medical Treatment | 170/06 | |
| Sub Head B-Specialised Training Establishments | (175) | Caters for amount paid towards Medical Reimbursement to Govt. Servants. Caters for the pay and allowances of the Civilian establishments of (1) National Defence Academy, (2) Defence Services Staff College, (3) Army Air Transport Support School, (4) Army School of Physical Training, (5) Military College, Dehradun etc. The pay and allowances of the civilian establishment of other training institutions will be compiled to other appropriate sub-heads according to the Corps to which the institution belongs (6) Civilians of Armed Forces Medical College, Poona. |
| 1. Officers | 175/01 | |
| 2. Others | 175/02 | |
| 3. Overtime allowances | 175/03 | |
| 4. Medical Treatment | 175/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head C-Educational Establishments | (180) | Caters for the Civilian Establishments of Army School of Education, School of Foreign Languages and the various Military Colleges for Boys. |
| 1. Officers | 180/01 | |
| 2. Others | 180/02 | |
| 3. Overtime allowances | 180/03 | |
| 4. Medical Treatment | 180/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|---|--|
| Sub-Head D –Army Service Corps Units and Formations | | The pay and allowances of civilian establishment will be compiled with reference to the units with which the civilian personnel are employed. In case of civilian personnel employed with the A.S.C. Centres, the pay and allowances of those with HQrs of Central and Supply wings will be compiled to code number 185 -Supplies and those serving with AT & MT Wings to code numbers 186 and 187 respectively. |
| (a) Supplies | (185) | |
| (b) Animal Transport | (186) | |
| (c) Mechanical Transport | (187) | |
| 1. Officers | */01 | |
| 2. Others | */02 | |
| 3. Overtime allowances | */03 | |
| 4. Medical Treatment | */06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| | *185, 186 187or 188 as the case may be. | |
| 5. Industrial Establishment | *188/03 | Caters for the expenditure incurred on labour employed on monthly basis in A.S.C. Depots/Installations, which is treated as regular and classified as "Industrial" vide A.H.Q. No.58031/Q/ST6B/Q1(c) dated 27-5-58. |
| 6. Overtime allowance | 188/04 | |
| Sub Head E- Remount and Veterinary Establishments | (190) | |
| 1. Officers | 190/01 | |
| 2. Others | 190/02 | |
| 3. Industrial Establishment | 190/03 | Pay of artisans and workmen (including unskilled labour). |
| 4. Overtime allowances | | |
| a) Others | 190/04 | |
| b) Industrial Establishments | 190/05 | |
| 5. Medical Treatment | 190/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------|----------|--|
| Sub Head E (contd.) | | <p>GENERAL:</p> <p>1. For the purpose of correct classification of expenditure in respect of "Industrial Establishments" and "Non-Industrial Establishments" please refer to Government of India, Ministry of Defence letter No.2(23)/D.11/49, dated 19-8-49 and 15(23)/154/41/ 49/D-II, dated 4-1-50 wherein the precise scope of the term "Industrial Establishment" and "Non-Industrial Establishment" has been defined. The pay and allowances of the "Non-Industrial establishments" previously compilable to the detailed head "Extra Temporary Establishment" are now compilable to the detailed head "Others".</p> <p>2. Industrial Establishment will include various classes of workmen employed in handling, care and preservation of stores received, held and issued by depots. These duties include the packing and unpacking, loading and unloading, sorting, light repairs and reconditioning, receipt and issue of various classes of stores.</p> |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head F-Ordnance Establishments including Stationery Depots: | (195) | |
| 1. Officers | 195/01 | |
| 2. Others | 195/02 | |
| 3. Industrial Establishment | 195/03 | |
| 4. Overtime allowances: | | |
| a). Others | 195/04 | |
| b). Industrial Establishment | 195/05 | |
| 5. Medical Treatment | 195/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants |
| Sub Head G-Electrical and Mechanical Engineer Units and formations: | (200) | |
| 1. Officers | 200/01 | |
| 2. Others | 200/02 | |
| 3. Industrial Establishment | 200/03 | |
| 4. Overtime allowances: | | |
| a). Others | 200/04 | |
| b). Industrial Establishment | 200/05 | |
| 5. Medical Treatment | 200/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head H-Hospital and other Medical Establishments | (205) | |
| 1. Officers | 205/01 | |
| 2. Others | 205/02 | |
| 3. Industrial Establishment (Armed Forces Medical Stores Depot only) | 205/03 | |
| 4. Overtime allowances: | | |
| a).Others | 205/04 | |
| b).Industrial Establishment | 205/05 | |
| 5. Medical Treatment | 205/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head. I-Recruiting organizations: | (220) | |
| 1. Officers | 220/01 | |
| 2. Others | 220/02 | |
| 3. Overtime allowance | 220/03 | |
| 4. Medical Treatment | 220/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head J-Army Headquarters, Command Headquarters and other staff formations | | The pay and allowances of the civilians of the office of (i) the Director of Defence Lands and Cantonments (including D.D.L. & C himself if a civilian), (ii) the Deputy Director of Defence Lands and Cantonments (including Dy.Dir.D.L&C himself if a civilian) and (iii) subordinate officers in the Defence Lands and Cantonments Organisation including DEOs will be compiled to Head (a), (b) and (c) respectively of Sub-Head J. |
| (a) Army Headquarters | (225) | Also caters for pay and allowances of (i) Civilians attached to the Central and Pension Appeal Tribunal, (ii) the Legal representative, if civilian, attached to the Central and Pension Appeal Tribunal, (iii) Civilians of D.G.A.F.M.S. office and (iv) Civilians employed in the Inter-Service Organisations, directly under the Ministry of Defence. |
| (b) Command Headquarters | (226) | |
| (c) Other Formation Headquarters (including Corps and Divisions) | (227) | 1.The pay and allowances of civilian personnel of National Stadium Camp will be debited to this head. |
| (d) Family welfare Orgn. in Ministry of Defence | (228) | |
| (e) Post Portum Cell AFMC Pune | (229) | |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|---|---|
| Sub Head (J) (contd.) | | |
| 1.Officers | */01 | 1.Pay and allowances of Civilians under Circle Headquarters Cadet Corps. |
| 2.Others | */02 | |
| 3.Overtime allowance | */03 | |
| 4. Medical Treatment | */06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| | *225, 226 227, 228 or 229 as the case may be. | |
| Sub Head K-Military Engineer Services: | | |
| (a) M.E.S. Establishment other than E.S.D: | | |
| 1.Officers | 230/01 | |
| 2.Others | 230/02 | |
| 3.Overtime allowance | 230/03 | |
| 4.Deduct-credit for services rendered to other Departments | 230/04 | 1.Credit on account of establishment charges for works executed by the M.E.S. for Navy and Air Force are adjusted centrally against this head at the rate of ½ % on cost of work done by corresponding debits to the departmental charges heads of account pertaining to Navy & Air Force Services. |
| | | 2.Similar charges recovered in respect of works service rendered by M.E.S. in the following cases are also credited to this head: - (i). Works for other Ministries of Central Government. (ii). Works for State Governments carried out as a standing arrangement. |
| 5. Medical Treatment | 230/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (b) Engineer Store Depot Establishment: | | |
| 1. Officers | 231/01 | |
| 2. Others | 231/02 | |
| 3. Industrial Establishment | 231/03 | |
| 4. Overtime allowance | | |
| a) Others | 231/04 | |
| b) Industrial Establishment | 231/05 | |
| 5. Medical Treatment | 231/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head L-Other Miscellaneous Establishments | | |
| 1. Officers | 240/01 | Caters for the pay and allowances of the Civilians of units/formations belonging to Intelligence Corps, Ground Liaison Organisation, Corps of Military Police, Pioneer Corps, Embarkation Staff and Movement Control Units, General Service Corps Depots, D.S.C. Units with the Army Transit and Staging Camps; I.E. Portcraft and other miscellaneous Establishment of the Army and half the cost of pay and allowances of the Cantt. Executive Officer, if civilian. |
| 2. Others | 240/02 | |
| 3. Overtime allowance | 240/03 | |
| 4. Medical Treatment | 240/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2076 - DEFENCE SERVICES - ARMY
MINOR HEAD 105 - TRANSPORTATION

| Nature of the head | Code no. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head A – Travelling and out-station allowances | (250) | Travelling allowances payable in cash by rail and road including conveyance, daily detention and mileage allowances of all arms of service or departments (excepting for manufacturing establishments, Air Force, Navy and those chargeable to Annual Training grant). Disturbance allowance, Travelling expenses of witnesses proceeding to give evidence at (i) Court Martial, (ii) Criminal cases and (iii) in Civil suit in which Ministry of Defence is a party to the case, the TA charges of Defence witnesses will be debited against that Ministry. Travelling and daily allowances payable to non-official members of Committees and Commissions, etc. relating to Army. All travelling expenditure incurred by the Defence Estate Officers and his staff on acquisition and resumption of bungalows for the accommodation of Military Officers, running expenses (e.g. pay of drivers, fuel lubricating etc.) of Government motor cars and motor cycles will be debited to 250/02. |
| 1. Temporary duty moves Army Headquarters (including Headquarters DGAFMS) and other Formations other than E-in-C's Branch, DGAFMS, Auxiliary Forces and MES | 250/01 | |
| 2. Temporary duty moves- MES including E-in-C's. Branch & ESD. | 250/02 | |
| 3. Temporary duty moves DGAFMS (other than Headquarters DGAFMS) | 250/03 | Note: TA/DA on tour/training in respect of Family Welfare Organisation/P.P cell AFMC, Pune. |
| 4. Temporary duty moves Auxiliary Forces | 250/04 | |
| 5. Permanent moves | 250/05 | |
| 6. Foreign Travel | | |
| (i). Other than DGAFMS | 250/06 | |
| (ii). DGAFMS | 250/07 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------------------|----------|---|
| Sub Head B-Rail charges | (251) | |
| 1. Movement of personnel | 251/01 | <ol style="list-style-type: none"> 1. Expenditure on account of movements by rail on warrants. 2. Movements of units on change of permanent station. 3. Movement of family of personnel incidental to the move of the units. 4. All moves of personnel between headquarters of units and detachments as shown in the "List of Units" while attached to such detachments. <p>Note: A sanctioned detachment is one, which is located at a different place from the Headquarters of the unit for reasons of policy. Detachments located in hills for reason of health during hot weather are not "sanctioned detachment".</p> <ol style="list-style-type: none"> 5. Movement of personnel from unit to unit. 6. Movement of recruits to units. 7. Movement of personnel occasioned by leave, retirement and transfer to reserve. 8. Cost of concession voucher viz., Form 'D' Form 'G' etc. 9. Movement of personnel to and from schools, courses of instructions. 10. Movement of individuals and their families on medical grounds except moves to hill during hot weather. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------|----------|---|
| Sub. Head B (1)(contd.) | | <p>11. Moves on warrant of escorts of prisoners, attendants to patients and witnesses at Court Martial or Court of Enquiry.</p> <p>12. Conveyance of unaccompanied baggage charges, etc. on transfers between units, formations and appointments.</p> <p>13. Movement of patients to and from hospitals.</p> <p>Note: This item does not include staff of schools nor does it include courses of instructions which are not authorised and the cost of which is therefore debited to the Training grant.</p> <p>14. Cost of conveyance for the contractor's staff and stores in connection with the supply of train meals.</p> <p>15. Conveyance of reservists kit from unit to unit.</p> <p>16. Movement of personnel attached to Military hospital etc.</p> <p>17. Movement of personnel attached or transferred to Headquarters staff including Commands, Areas, Sub Area and Brigades.</p> <p>18. Movement of personnel attached or transferred to Army school.</p> <p>19. Expenditure on touring warrant, haulage, empty haulages and detention charges of saloons and special vehicles used for touring by Officers.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------|----------|--|
| Sub. Head B(1) (contd.) | | <p>20. Rail charges on account of use of a saloon and reserved compartments by Army Commander, C.G.S. and P.S.Os at Army Headquarters when taking up and relinquishing their appointments.</p> <p>21. Cost of diesel consumed by Generators & Generator cars when used by defence forces i.e. Military special for training relief, trials etc. and for any other purpose.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| Sub. Head-B (contd.) | | |
| 2. Movement of stores | 251/02 | <ol style="list-style-type: none"> 1. Rail charges on the movement of stores procured for the Engineer Stores Depots (including the movement of stores between store depots) and stores issued by the Engineers Store Depots to Army Units as free issues and vice versa. Rail charges in connection with movement of stores for works, Divisional stocks of MES formations will be debited to the relevant works heads Minor head- 111 Sub Head. F Stores, as the case may be. 2. Movement of all stores (whether ASC, AOC) purchased by the DGS & D. or under his orders from place of purchase to the ultimate depot from which the stores are issued for use or consumption including movement of stores from mills, grain depots, coal mines, and salt mines to ASC Depots under instructions from the Director General of supplies and Disposals. 3. Movement of empty packing materials from depots to institutions such as flour mills, grain depots. 4. Movement of ASC stores and empty packing material including transfers between depots ordered by the ASC and all moves from depots to units. 5. Conveyance of samples from supply depots to Military Food Laboratory. 6. Movement of fodder from Government farms to Supply or Remount Depot. 7. Movement of fodder and farms produce from depots to units. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|-----------------|--|
| Sub.Head B(2) (contd.) | | <p>8. Conveyance of Ordnance and clothing Stores from Factories to the Store depots.</p> <p>9. Movement of Ordnance stores between store depots.</p> <p>10. Conveyance of mathematical instruments from Ordnance Depots and Mathematical Instruments Office for repairs.</p> <p>11. Conveyance of Ordnance stores form Ordnance Depots to Factories for repair, conversion and utilisation.</p> <p>12. Movement of Ordnance stores between store depots and consuming units and vice versa.</p> <p>13. Conveyance of Ordnance stores from factories to the consuming units.</p> <p>14. Movement of Ordnance stores between units.</p> <p>15. Conveyance of Ordnance stores from factories and stores depots to the inspectorates for utilisation.</p> <p>16. Conveyance of Ordnance stores issued from Stores depots on payment.</p> <p>17. Conveyance of M.T. stores and Vehicles from Contractors to Vehicles depots, etc.</p> <p>18. Conveyance of M.T. stores and vehicles from Vehicle depots, heavy repair shops to units and vice versa or from unit to unit.</p> <p>19. Conveyance of timber from contractors to Vehicle depots, heavy repair shops etc.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub.Head B(2) (contd.) | | <p>20 Charges incurred on account of empty running of military cars, ambulance cars, etc. from and to stabling stations for attachment to Troops Special trains etc.</p> <p>21. Movement of animals from ports or other places in India to Remount Depot.</p> <p>22. Movement of animals from Remount Depots, ports of purchasing agents to units and that from unit to unit.</p> <p>23. Movement of animals from/to Remount Depot and units to and from Summering Stations.</p> <p>24. Cost of Conveyance of stores other than those specially provided for above.</p> |
| 3. Maintenance, depreciation etc. of rolling stock. | 251/03 | <p>1. Expenditure on construction conversion, etc. of Military stock.</p> <p>2. Interest, depreciation and maintenance charges in respect of rolling stock.</p> <p>3. Cost of Railway establishment maintained at Military sidings.</p> <p>4. Empty haulage other than that compiled under detailed heads 1 and 2 above.</p> <p>5. Payments of commission charges to Railways for warrant and credit note system.</p> |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head C- Sea and inland water charges | | Expenditure on Journeys by sea and river within Indian limits is compiled to this head. |
| (1) Movement of Personnel | 252/01 | <p>1. Expenditure on account of free conveyance (including passage money in lieu of passages when admissible) of individuals moving on duty by sea within Indian limits, their baggage, authorised charges and conveyance other than that for which separate provision exists elsewhere.</p> <p>2. Table and meal money and messing charges paid under Rule 117(j) of TR.</p> <p>3. Expenditure on account of Ferry Vessels.</p> |
| (2) Movement of stores | 252/02 | <p>1. Expenditure on account of credit notes by boats, river steamers within Indian limits (including harbor dues, wharfage charges) charges on account of landing, conveying and delivery to consignees, shipping and crantage, if any, admissible on moving stores other than those pertaining to Dairy Farms and Factories.</p> <p>2. Wharfage and landing charges on imported stores are debitable to head of account to which the cost of stores is debited.</p> <p>3. Sea freight charges payable in India on imported stores will be compiled to the same head of account to which the cost of stores is debited.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub.Head D- Sea Passages | 253/00 | <ol style="list-style-type: none"> 1. Expenditure on sea passages to and from overseas stations is charged to this head. 2. Sea passage concessions will also be compiled to this head. |
| Sub Head E- Air Transportation Charges. | | |
| 1. Personnel | 254/01 | |
| 2. Stores | 254/02 | |
| 3. Charter of Air Craft | 254/03 | |
| Sub Head F- Hired Transport | | |
| 1. Civil Hired Transportation | | |
| (a). Personnel | 255/01 | |
| (b). Stores | 255/02 | |
| 2. Porters & Ponies | 255/03 | |
| Sub Head G- Road warrants and miscellaneous | 256/00 | <ol style="list-style-type: none"> 1. Supply of well water. 2. Hire of bullocks, temporary labour and maintenance of carts, drinking water. 3. Cost of road warrants for movements of military personnel and stores by road generally to and from stations not connected by rail. 4. Road mileage and cost of warrants issued to pensioners for journey to attend medical board for re-assessment of their disabilities. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| | | Incidence on account of night duty allowance will also be accounted for under respective pay heads of civilian personnel |
| 1. Pay & Allowances of Administrative staff | 351/01 | 1. Pay and allowances of Assistant Directors of Dairy Farms, Pay and duty allowance of Deputy Director of Circles. 2. Pay of staff of Mechanical Engineers. 3. Any other allowances paid to the above. 4. Pay and allowances of office establishment of ADDF of Circles. 5. Pay and allowances of agricultural chemist. 6. Miscellaneous expenses of administrative offices. |
| 2. Pay and allowances of permanent staff | 351/02 | 1. Pay of Manager. 2. Charge allowance of Manager, pay of Supervisors and Assistant Supervisors. 3. Pay of Apprentices under training. 4. Pay of Overseers. 5. Pay of clerks and other permanent establishment. 6. Messing allowance and other miscellaneous allowances, sea kit money, allowance for purchase of stockings. |
| 3. Pay and allowances of temporary staff. | 351/03 | Pay of temporary establishment not allocated to any other head. |
| 4. Overtime allowances | | |
| i) Administrative staff | 351/09 | |
| ii) Permanent staff | 351/10 | |
| iii) Temporary staff | 351/11 | |
| 5. Medical Treatment | 351/12 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| 6. Purchase of Fodder | 351/05 | |
| 7. Production charges | 351/06 | <ol style="list-style-type: none"> 1. Irrigation and cultivation charges (including establishment employed thereon) of the land possessed by the Dairy Farms for feeding their animals. 2. Cost of temporary shelters for chowkidars on lands and crops. 3. Water charges paid to the canal department. 4. Expenditure in connection with compensation for injuries received by men working on land or in connection with cultivation operations only under the Workmen's Compensation Act. 5. Repairs to field fencing. 6. Cash expenditure on the purchase of grain, gram, bran, barley, cotton seed/groundnut oil cakes, salt, etc. and bedding for Farms animals. 7. Rent of grazing land. 8. Grazing charges. 9. Cash expenditure for the purchase of grain for draught animals. Hire of cattle from outside sources. 10. Purchase of Milk, butter and other Dairy Produce by Military Farms from non-military farms including private farms, contractors in order to supplement own produce. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|----------|---|
| | | 11. Cost of skimmed milk powder for Military Farms. |
| | | 12. Cash expenditure on the purchase of ice, salt, acid, preservatives and other manufacturing sundries. |
| | | 13. Cost of overalls of Dairy men etc. |
| 8. Transportation charges | 351/07 | <ol style="list-style-type: none"> 1. Caters for both personnel and stores. 2. Travelling expenses by rail or road (including cost of rail and road warrants, detention allowance and conveyance hire.) 3. Sea passage money for journey by sea within Indian limits, other than charges relating to leave passage concession granted to Army, Civil and warrant officers. 4. Cash payment on account of hire of transport charges incurred on credit notes for the conveyance of stores. 5. Wharfage, landing and shipping charges and harbour dues on stores. 6. Sea freight charges payable in India on imported stores the cost of which is finally adjusted in England will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in UK, the sea freight charges will be compiled to the head of account to which the cost of stores is debited. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|-----------------|---|
| 9. Miscellaneous Expenses | 351/30 | <ol style="list-style-type: none"> 1. The expenditure on account of (i) Govt. contribution to the Labour Welfare Fund constituted under A.I. 210/48 and (ii) telephone charges are debited to this head. 2. Official postage. 3. Postage labels. 4. Telegrams. 5. Registration and delivery of telegrams out of office hours and on holidays 6. Money order commission. 7. Carriage on stationery. 8. Stationery and printing, Advertisements. 9. Purchase and repairs of typewriters. 10. Hot weather charges including electric charges for office fans etc. 11. Book binding charges. 12. Funeral charges. 13. Office furniture. 14. Other office sundry expenses. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|------------------------------------|-----------------|---|
| 9. Miscellaneous expenses (contd.) | | <p>15. Other incidental charges such as insurance premium etc. for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in UK, the incidental charges will be compiled to the same head of account to which the cost of stores is debited.</p> <p>16. Pay and allowances of civil officers deputed to assess the value of lands at Military dairy farms.</p> <p>17. Payments under Workmen's Compensation Act.</p> <p>18. Cost of law suits.</p> <p>19. Charges for packing except when the same pertains to any other head.</p> <p>20. Cost of repair of bicycles for office peons.</p> <p>21. Inspection fees for examination of boilers.</p> <p>22. Telephone charges.</p> <p>23. Cash expenditure on purchase of medical and veterinary stores and cost of POL and other miscellaneous stores, including the value of stores obtained from civil department, AF or MES.</p> <p>24. Charges incurred on account of the inspection fee on coal supplied to Military Dairy Farms.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 106-MILITARY FARMS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| 9. Miscellaneous expenses (contd.) | | 25. Irrecoverable losses of cash. 26. Rent of hired buildings. 27. Repairs to buildings (including temporary establishment employed on repairs). 28. Rates and taxes. 29. Repairs to plant, machinery and furnishings. 30. Perishable and expendable articles not debitable to capital e.g. country tools, baling wire etc. 31. Pay of establishment employed on another charge connected with conservancy duties. 32. Electricity supplied by private firms. 33. Charges for water supplied by Civil Department etc. 34. Cost of photographs required for Identity passes except in the case of permanent servants. 35. Miscellaneous cash expenditure incurred in connection with trails and experiments not covered by any other grant. |
| 10. Deduct-Receipts from the sale of condemned buildings, materials, cast animals etc. | 351/32 | Actual sale proceeds of condemned buildings and articles. Actual sale proceeds of castings, skins etc. |

MAJOR HEAD 2076-DEFENCE SERVICES -ARMY
MINOR HEAD 107– EX-SERVICEMEN CONTRIBUTORY HEALTH SCHEME

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head A – Pay & Allowances of Employed/ Contracted Staff: | | |
| 1. Officers | 361/01 | |
| 2. Para Medical Staff | 361/02 | |
| 3. Overtime Allowance | 361/03 | |
| 4. Non Medical staff | 361/04 | |
| Sub Head B– | | |
| Transportation: | | |
| 1. Movement of Personnel | 362/01 | |
| 2. Movement of Stores | 362/02 | |
| 3. Foreign Travel | 362/03 | |
| Sub Head C – Stores: | | |
| 1. Medical Stores | 363/01 | 1. Medical Equipment. 2. Bulk, Local and emergent purchase of Medicines, Drugs and Consumables. 3. Purchase of Special medicines. 4. Repair and Maintenance of Medical Equipment Including AMC. 5. Artificial limbs etc. 6. Surgical and other implants, hearing aids, intra-ocular lenses, cochlear implants, joint replacement implants etc. 7. Special consumables and implants for cardiology, cardio thoracic surgery, renal dialysis and surgery etc. |
| 2. Other Stores | 363/02 | 1. Clothing Items 2. FOL 3. Non-Medical Stores & equipment 4. Repair & Maintenance including AMC. 5. Expenditure on procurement, which has value of less than 10 lakhs each with a life span of less than 7 Years, is to be compiled to this head. |
| 3. Furniture & Air conditioners | 363/03 | 1. Expenditure on procurement of furniture & Air conditioners. 2. Expenditure on repair & maintenance of furniture & Air conditioners including AMC. |
| 4. Vehicles & Generators | 363/04 | 1. Expenditure on procurement of vehicles & Generators. 2. Expenditure on repair & maintenance of vehicles & generators including AMC |

MAJOR HEAD 2076-DEFENCE SERVICES -ARMY
MINOR HEAD 107– EX-SERVICEMEN CONTRIBUTORY HEALTH SCHEME (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head D – Information Technology: | | |
| (a) Hardware | | |
| I. Local Purchase | 364/01 | 1.Expenditure on procurement of Computer and connected stores. 2.Expenditure costing less than Rs.10 lakh with less than 7 years expected life will be compiled to this head. |
| II. Central Purchase | 364/02 | |
| (b) Software | | |
| I. Local Purchase | 364/03 | 1. Caters for expenditure on purchase of Software. 2. Expenditure costing less than Rs.10 lakh with less than 7 years expected life will be compiled to this head. |
| II. Central Purchase | 364/04 | |
| (c) Maintenance | | |
| I. Local Purchase | 364/05 | Caters for expenditure on maintenance of Computers etc including AMC. |
| II. Central Purchase | 364/06 | |
| (d) Computer Stationary and Consumable | | |
| I. Local Purchase | 364/07 | Caters for expenditure on procurement of Computer Stationary and Consumable items. |
| II. Central Purchase | 364/08 | |
| (e) Information Technology Training | | |
| I. Local Purchase | 364/09 | Caters for expenditure on Information Technology Training. |
| II. Central Purchase | 364/10 | |
| Sub Head E– Medical Treatment related Expenditure | 365/00 | 1.Payment to Empanelled Hospitals, Nursing Homes, Diagnostic Centres and other empanelled facilities. 2.Medical advances. 3.Re-imburement to Patients for emergent treatment. 4. Purchase of specific medical equipment for patients. 5.Medical comforts to ex-servicemen patients. 6.Traveling expenditure for patients and attendants. |

MAJOR HEAD 2076-DEFENCE SERVICES -ARMY
MINOR HEAD 107– EX-SERVICEMEN CONTRIBUTORY HEALTH SCHEME (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------------------------|----------|--|
| Sub Head F – Miscellaneous | 366/00 | 1.Stationery and consumables. 2.Local printing of Stationery. 3.Service labels (stamp), official potage, telegrams/Telex, speed post and registration charges. 4.Installation and payment of telephone bills/Fax and internet. 5.Cost of Law Suits/Medico legal cases. 6.Cost of photographs and Identity cards to polyclinic employees. 7. Annual Contingency Grant. 8.Library books. 9.Hot weather/cold weather appliances establishment charges. 10.Washing of polyclinics linen, beddings and patient clothing. 11.Funeral expenses in respect of death while in polyclinic (limited to linen used, preservation of body and mortuary charges). 12.Gardening and area upkeep. 13.Other expenses for establishment not covered under any head. 14.Insurance of vehicle drivers of polyclinic. 15.Office equipment and maintenance of office equipment, including AMCs. 16.Insurance of ambulance vehicles and payment for vehicle registration and other local charges. 17.MACT claims. 18.Department conferences and connected expenditure. 19.Publicity including expenditure on Website. 20.Installation/De-installation of equipment excluding transportation. 21. Annual Training Grant. |
| Sub Head G – Revenue Works | 367/00 | 1.Minor Works. 2.Special works. 3.Special repairs. 4.Emergence repairs. 5.Hiring of buildings. 6.Property tax. 7.Water and electricity charges. 8.Maintenance of buildings. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 109-INSPECTION ORGANISATION**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub. Head A -Pay and allowances of Service personnel | (380) | Incidence on account of Night Duty Allowance will also be accounted for under respective Pay Heads of civilian personnel. Expenditure on Defence Security Corps Personnel will not be compiled to this head, but will be adjusted under Minor Head 101 etc. |
| 1. Officers | 380/01 | |
| 2. Other Ranks | 380/02 | Encashment of leave entitlement of personnel who die in harness. |
| 3. Non-Combatant (Enrolled) | 380/03 | |
| Sub Head B -Pay and Allowances of Civilians | (381) | |
| 1. Officers | 381/01 | |
| 2. Others | 381/02 | |
| 3. Industrial Establishment | 381/03 | |
| 4. Overtime allowances: | | |
| a) Others | 381/04 | |
| b) Industrial Establishment | 381/05 | |
| 5. Medical Treatment | 381/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head C -Miscellaneous Expenses | 382/30 | <ol style="list-style-type: none"> 1. Expenditure on conservancy incurred under arrangements made by the formations themselves (when conservancy is on station basis, the expenditure will be compiled to the relevant head of account viz. Minor head 800 etc.) Cash expenditure on printing and stationery. 2. Postage Labels. 3. Upkeep of office bicycles. 4. Charges on account of free issue of liveries to entitled personnel. 5. Hot weather establishment and appliances. 6. Binding charges. 7. Medical fees. 8. Carriage of stationery, forms, stores, records etc. 9. Cost of law suits. 10. Advertisement charges. 11. Inspection fees in respect of equipment covered by the Factories Act. 12. Mess maintenance allowance. 13. Demurrage charges. 14. Bonus for working on holidays. 15. Payment under Workmen's Compensation Act. 16. X-Ray examination of Industrial casualties. 17. Cost of testing charges paid to other Government/Departments. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 109-INSPECTION ORGANISATION (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub head C- Misc. expenses (contd.) | | 18. Traveling allowance within 5 miles. 19. Cost of office Machinery and appliances, Typewriters, Duplicators, Steel almirahs, Safes etc. 20. Expenditure incurred in connection with purchase of seeds, manure, flowerpots etc. 21. Misc. Cash expenditure incurred in connection with trials and experiments not covered by any other grant. 22. Cost of books, periodicals and publications. 23. Cost of photographs required for identity passes. 24. Passport fees in respect of trainees/deputationists. 25. Government contribution towards Labour Welfare fund. Note 1: Items of Misc. nature like- Amenities to troops, Education Training Grant and Hot weather services arranged on "Station Basis" will be compiled under Minor Head 800 of Major Head 2076., Major Head 2077 or 2078 as the case may be. Note 2: Expenditure on payment to P & T and Railway Departments on account of cost of telegrams issued and mail carried by Air Despatch services without pre-payment, extra premia on PLI policies, expenditure on maintenance of vehicles, expenditure on Service officers contributory Education Scheme Fund, cost of printing and stationery (other than cash expenditure referred to above) and Misc. expenditure incurred by the CAO in respect of Headquarters Formations will be compiled under the relevant heads of accounts viz. Minor head 800 etc. |
| Sub Head D-Transportation charges | (383) | |
| 1. Movement of personnel | 383/01 | Caters for cash, TA/DA relating to journey by air, road & rail, cost of military warrants, credit notes, leave travel concession and concession vouchers, cost of passages paid in India, sea and inland water charges, freight on stores imported direct Note: No adjustment will be made under these heads in r/o hire charges for transport supplied by Army etc. |
| 2. Movement of stores | 383/02 | |
| 3. Foreign Travel | 383/03 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 109-INSPECTION ORGANISATION (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head. E -Purchase of Materials | (384) | Cost of Stores including Plant & Machinery. |
| 1. Materials purchased locally | 384/01 | 1.This head is intended to cater for the expenditure in respect of indents placed directly on the central purchasing agencies. 2.Cost of stores (including provisions and articles of personal equipment issued in kind to service personnel) received from other services(including Army)/departments will also be charged to this head. With effect from 1971-72 expdr on stores formerly debitable to the head "Charges in England" is also booked to this head. |
| 2. Materials purchased centrally | 384/02 | |
| 3. Customs Duty | 384/03 | |
| 4. Deduct-Value of stores issued to Army (including Factories, Farms and MES), Navy & Air Force | 384/04 | |
| Sub Head F -Expenditure on Works: | | |
| 1. Expenditure on buildings etc. not forming Capital assets | 385/01 | Original works costing upto Rs.1,00,000. Note: Expenditure on rent of buildings, water & electricity charges and repairs to buildings by the MES will also be charged to this head. |
| Sub Head G -Departmental Canteens: | | |
| 1. Pay & Allowances and other Misc. Expenditure | 386/01 | |
| 2.Overtime Allowances | 386/02 | |
| Sub-head H - Information Technology: | | |
| (a) Hardware | | |
| I. Local purchase | 387/01 | 1.Expenditure on procurement of Computer and connected stores. 2.Expenditure costing less than Rs.10 lakhs with less than 7 years of expected life will be booked to this head. |
| II. Central purchase | 387/02 | |
| (b) Software | | |
| I. Local purchase | 388/01 | 1.Caters for expenditure on purchase of Software. 2.Expenditure costing less than Rs.10 lakhs and with less than 7 years expected life will be compiled to this head. |
| II. Central purchase | 388/02 | |
| (c) Maintenance | | |
| I. Local purchase | 389/01 | Caters for expenditure on Maintenance of Computers etc. |
| II. Central purchase | 389/02 | |
| (d) Computer Stationery and consumables | | |
| I. Local purchase | 390/01 | Caters for expenditure on procurement of Computer Stationery and Consumable items. |
| II. Central purchase | 390/02 | |
| (e) Information Technology Training | | |
| I. Local purchase | 391/01 | Caters for expenditure on Information Technology Training. |
| II. Central purchase | 391/02 | |
| Sub Head I -Training of civilian Personnel | 392/00 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110-STORES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head A- A.S.C. Stores | | |
| (a) Provisions. | | |
| Local Purchase | | |
| 1. Meat/MOH | (401) | 1. Value of articles for provisions (e.g., fresh vegetables, and meat) which are supplied by contractors direct to consuming units and which are not brought on charge of supply Depots. |
| 2. Non-Vegetarian items other than Meat/MOH. | (407) | |
| 3. Fresh Vegetables and Fruits including potatoes and onions | (408) | |
| 4. Other items of local purchase | (409) | |
| Central Purchase | | |
| 5. Wheat and Wheat products | (410) | 2. Value of articles of provisions which are locally purchased by Supply Depots for issue to consuming units, cost of cattle, sheep and goats purchased locally by A.S.C. for stock in butcheries and the eventual supply of meat to consuming units. 3. Value of dairy produce (fresh) purchased by the A.S.C. for direct issue to units at stations where Military Dairy Farms do not function. 4. Value of articles of provisions purchased through the Central purchase organisations of the Govt. of India. 5. Value of stores returned. 6(a). All other items locally purchased by Commands/Depots (other than those covered under code head 401,407 or 408) i.e. Bread, Butter/Milk fresh/TPM, Cheese Spread, Spices etc, and all items of Officers/Cadet ration, Hospital comfort, OP Meghdoot rations, Salt etc. will be booked under <u>code head 409</u> . 6(b). All other items of Central purchase not covered under code head 410, 412, 413, 414, 418, 419, 420 and 423 will be booked under <u>code head 424</u> . i.e. Raisin Brown, Almond, Cashew Kernal, Fruit Dried, Potato/Onion/Veg.dehydrated, Egg Powder, MRE, Survival ration, Salt etc. In case of failure of contract ex Central sources, where Local purchase sanction is accorded by IHQ of MoD(Army) on case to case basis, booking of these items will be done against the Central purchase code head specified in LP sanction. |
| 6. Rice and Rice products | (412) | |
| 7. Pulses and Dals | (413) | |
| 8. Vanaspathi and Edible oils | (414) | |
| 9. Sugar | (418) | |
| 10. Tea and Coffee | (419) | |
| 11. Milk and Milk products | (420) | |
| 12. Tinned items | (423) | |
| 13. Other items (Central Purchase) | (424) | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------------|----------|--|
| Sub-Head A (contd.) | | |
| (b) Grain and salt for animals. | (402) | 1. These comprise: - Bran, barley, gram, linseed, paddy, kulthi, salt etc. 2. The particulars given against minor head (a) will equally apply. 3. Value of fodder purchased by the A.S.C. for direct issue to units at stations where military farms do not function. 4. Value of stores returned. |
| (c) Petroleum Products: | | |
| 1. Petrol | (403) | Value of petrol when locally purchased by supply depots for issue to consuming units. |
| 2. Diesel | (425) | Value of stores returned. |
| 3. Liquid petroleum gas | (426) | For lighting and use in oil cookers. |
| 4. Superior kerosene oil | (427) | Includes inferior kerosene oil, fuel. |
| 5. Other items | (428) | |
| (d) Coal and firewood | (404) | 1. Coal and firewood comprise:- Firewood, coke, coal and charcoal. 2. The particulars given against head (a) will equal apply. 3. Amounts paid to contractor for value of firewood supplied direct to Bakeries locally. 4. Value of stores returned. 5. Charges incurred on account of inspection fee on coal. |
| (e) Other A.S.C. Stores: | | |
| (i) Hygiene & chemicals | (441) | 1. Other A.S.C. stores comprise:- Packing materials ordinary and special and other stores supplied by the A.S.C. as given in the stock book rate list but not included in any other sub-head. 2. Value of stores returned. |
| (ii) Depot contingency items | (442) | |
| (f) Lubricants and Grease | (406) | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head A (contd.) | | |
| 1. Local purchase | */01 | |
| 2. Central purchase | */02 | <p>1. The cost of stores received from other Services and Departments etc. will also be compiled to this head.</p> <p>2. Procurement of stores from Central and State Undertakings (vide particulars against Sub head C(a) 2</p> |
| 3. Customs Duty | */03 | Suffix 01, 02 & 04 only will be operated in respect of Code Heads 401,407.408 and 409. |
| 4. Deduct-Value of stores issued on payment to Research and Development and Inspection Organisations, M.E.S. (excluding Engineer Store Depots) Navy & Air Force. | */04 | <p>Suffix 02, 03 & 04 will be operated with Code Heads 410, 412, 413, 414, 418, 419, 420, 423 and 424.</p> <p>Suffix 01.02,03, and 04 will be operated with Code Heads 402, 403, 404, 406, 425, 426, 427, 428, 441 & 442</p> |
| Sub.Head B-Animals | (411) | <p>The following charges incurred in connection with the purchase of various classes of animals should be debited to this head.</p> <p>(i) Pay charges of temporary establishment maintained by the Remount Purchasing Agencies during the purchasing operations.</p> <p>(ii) Cost of service labels etc.</p> <p>(iii) Feed and up-keep of the animals; and</p> <p>(iv) Pay and allowances of temporary establishment entertained at Remount depots in replacement of permanent establishment detailed for duty with the purchasing agencies.</p> |
| 1. Purchase of animals | 411/01 | |
| 2. Deduct- Value of animals issued on payment to other Departments under Defence, like NCC, MES, Navy, Air Force, DRDO and Inspection Organisation etc. | 411/02 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub.Head C - A.O.C. Stores | | |
| (a) Ordnance Stores | (415) | |
| 1. Local Purchase | | |
| (i) Ordnance Stores by Ord. Establishments/formations | 415/01 | 1. Expenditure on account of local purchase of stores other than through central purchase organisations by units, officers of D.O.S., D.E.M.E. etc. within their financial powers, or with the specific sanction of Government. |
| (ii). Stores by Simulator Development Division (SDD) | 415/05 | 2. Charges on account of Khus Khus Taties, chicks, sawing of timber carried out by contractors, etc. |
| 2. Central Purchase | | |
| (i) Armament | 415/02 | 1 .All purchases made through organisation from Trade in India or through I.S.M. Washington. |
| (ii) Electronics | 415/17 | 2. Amount refunded to Officers and Others on account of stores issued on payment in a particular year but returned by them in a subsequent year should also be compiled under this head. |
| (iii) Ammunition | 415/18 | |
| (iv) Engineering | 415/19 | |
| (v) Missiles | 415/20 | |
| (vi) General stores | 415/21 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------------|----------|--|
| Sub-Head C(a) - (contd.) | | <p>3. Expenditure on repairs to mathematical and scientific instruments carried out by N.I. Ltd. Calcutta, and NPL, New Delhi. etc.</p> <p>4. Procurement of stores from Central and State undertakings (like HAL, BEL, ITI etc.) through Central Purchase Agencies or by direct purchase with the concurrence of the Ministry of Defence(Finance)</p> <p>Note: Stores purchased from the above undertakings under direct local purchase powers delegated to the Administrative Authorities will be debited to the "Central Purchase" head.</p> <p>5. Cost of films procured for entertainment purposes.</p> <p>6.Procurement of stores from indigenous sources of manufacture, which were hitherto imported on the basis of decisions of various Technical Committees.</p> <p>7.Cost of stores received from other services and departments will also be debited to this detailed head.</p> <p>Note: Cash expenditure in respect of DEME Workshop grant will be debited to Local purchase/Central purchase head depending upon the extent of powers delegated for central purchase of stores.</p> |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head C(a) (contd.) | | |
| 3. Customs duty | 415/03 | |
| 4. Deduct-value of stores issued on payment to Research and Development and Inspection Organisations, MES (excluding Engineer Stores Depots), Navy & Air Force | 415/04 | |
| 5. Purchase of stores/ Equipments AREN Plan | 415/15 | This head will be operated upon for all renewal/replacement, maintenance, upkeep etc. |
| 6. Ord. Stores supplied by DGOF: | | |
| (i) Armament | 415/22 | Expenditure on account of DGOF supplies to Army will be compiled to these heads. |
| (ii) Ammunition | 415/23 | Expenditure on procurement, which has value of less than 10 lakhs each with a life span of less than 7 years, is to be compiled to this head. |
| (iii) Electronics | 415/24 | |
| (iv) General Stores | 415/25 | |
| (v) Optical Equipment | 415/26 | |
| 7. Army Commander's Special Financial Powers | 415/31 | Expenditure on account of purchase of stores of Ordnance origin under 'Army Commander's Special Financial Powers' will be compiled to this head. |
| (b)Clothing Stores: | (416) | |
| (1) Local Purchase | 416/01 | Expenditure on account of local purchase of stores, (other than through central purchase organisation) by units and officers of Ordnance service within their financial powers or with the specific sanction of Government. |
| (2) Central Purchase | 416/02 | 1. All purchases made through Central Purchase Organisation from trade in India or through India Supply Mission, Washington. 2. Procurement of stores from Central and State Undertakings (Vide particulars against sub Head C(a) 2 . 3. Amount refunded to officers and others on account of stores which were issued on payment in a particular year, but returned by them in a subsequent year, should also be compiled under this head. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-Head C(b) (contd.) | | 4. Cost of stores received from other services and departments will also be debited to this detailed head. |
| 3. Customs duty | 416/03 | |
| 4. Deduct-value of stores issued on payment to Research and Development and Inspection Organisations, MES (excluding Engineer Stores Depots), Navy & Air Force. | 416/04 | |
| 5. Clothing Stores Supplied by DGOF | 416/05 | Expenditure on account of DGOF supplies to Army will be compiled to this head. |
| (c) Mechanical Transport Vehicles and connected stores | | |
| 1. Local Purchase | | |
| (i) MT Stores by Ordnance Establishments/Formations | 417/01 | 1. M.T Stores comprise-Tyres and spare parts and other M.T stores. |
| (ii) MT Stores by EME Establishments/Formations | 417/07 | 2. Expenditure on repairs of M.T vehicles/Stores by firms. |
| 2. Centrall purchase | | |
| (i) Purchase of Vehicles | 417/02 | 1. Value of all purchase of vehicles/chassis by a Central authority in India or from abroad. Expenditure on erection of bodies on M.T Chassis by Civilian firms. 2. Expenditure on procurement which have a value of less than Rs.10 lakhs each and which have life of less than 7 years is to be compiled to this head. 3. This head will also be operated for all renewal/replacement, maintenance/upkeep etc. irrespective of value/life of the item. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (ii). Purchase of MT stores | 417/14 | 1. Value of stores purchased by Central Authorities in India or from abroad 2. Procurement of stores from central and state undertakings (vide particulars against Sub-head C(a)2. Note: Cost of stores returned by other services and departments of central Govt. etc. will not be compiled to this head. |
| 4. Customs duty | 417/03 | Note: Customs duty paid to firms in India as part of vehicles-stores will not be charged to this detailed head. |
| 5. Deduct-value of vehicles and connected stores issued on payment to R & D and Inspection organisation, Ord.Fys, MES (excluding ESDs), Navy & Air Force | 417/04 | Note: Value of MT vehicles and MT stores returned to Army from other services will be compiled to this head as a plus item irrespective of the period of return. |
| 6. M.T. Vehicles and connected stores supplied by DGOF: | | |
| (i) A Vehicles | 417/08 | Expenditure on a/c of DGOF supplies to Army will be compiled to these heads. |
| (ii) B Vehicles | 417/09 | Expenditure on procurement which has value of less than 10 lakhs with a life of less than 7 years is to be compiled to this head |
| (iii) Spares for A Vehicles | 417/10 | |
| (iv) Spares for B Vehicles | 417/11 | |
| (v) Supplies against Direct Debit | 417/12 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|---|---|
| Sub Head 'D' - Medical Stores | | |
| (a) Medical Stores | (421) | Expenditure on procurement of drugs, surgical instruments, laboratory stores, artificial limbs-surgical appliances etc. required by Army Medical, Dental and Veterinary Services will be compiled to this head. |
| (b) Veterinary Stores | (422) | |
| 1. Local purchase | */01 | |
| 2. Central purchase | */02 | <ol style="list-style-type: none"> 1. The cost of stores received from other services and Development, etc. will also be charged to this head. 2. Procurement of stores from Central and State Undertakings (vide particulars against sub head C(a) 2 . With effect from 1971-72 expenditure on stores formerly debitable to the head "Charges in England" is also booked to this head. |
| 3. Customs Duty | */03 | |
| 4. Deduct-Value of stores issued on payment to Research and Development and Inspection Organizations, MES (excluding Engineer Store Depots) Navy & Air Force. | */04 | |
| | *421 or 422 as the case may be | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head E-Engineer Stores (ESDs) | (430) | 1. Procurement of stores and machinery in respect of ESDs. |
| 1. Local Purchase | 430/01 | 2. Repair and overhaul of plant and stores in stock. |
| 2. Central Purchase | 430/02 | 1. Procurement of stores from central and state undertakings (vide particulars against Sub-Head C (a) (2) 2. With effect from 1971-72 expenditure on stores formerly debitabale to the head "Charges in England", is also booked to this head. |
| 3. Customs Duty | 430/03 | |
| 4. Deduct - Value of stores issued on payment to Army units, R & D and Inspection Organisation, MES, Navy & Air Force. | 430/04 | 1.The value of Engineer stores/Machinery issued to Army units against PE/WE/PET/WET will be treated as free issues and no adjustment will be made under this head. Cost of stores etc. issued to Engineering parks and Divisional Stocks (MES) will be adjusted under this head. Cost of stores returned by other services and other Departments of Central Govt. 2.Value of stores back loaded to ESDs by MES formations will also be adjusted as a plus expenditure under this head. |
| 5. Stores purchased from D.G.O.F | 430/05 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-Head-F- Airframes and Engines | (431) | |
| (1) Procurement of new Air frames and Engines through HAL. | 431/01 | This head will be operated upon for all renewals /replacements, maintenance/upkeep etc. |
| (2) Procurement of new Air frames and Engines through other sources. | 431/02 | |
| (3) Customs Duty. | 431/03 | |
| (4) Deduct-value of stores issued on payment to MES, Navy, Air Force, Ordnance Factories. | 431/04 | |
| Sub Head -G- Aviation Stores | | |
| (1) Local Purchase | 432/01 | |
| (2) Central Purchase | 432/02 | |
| (3) Customs Duty | 432/03 | |
| (4) Deduct-value of stores issued to A.F, Navy etc. | 432/04 | |
| Sub-head H-Information Technology | | |
| (a) Hardware | | 1.Expenditure on procurement of Computer and connected stores. |
| I.Local purchase | 433/01 | 2.Expenditure costing less than Rs.10 lakhs with less than 7 years of expected life will be booked to this head. |
| II.Central purchase | 433/02 | |
| (b) Software | | 1.Caters for expenditure on purchase of Software. |
| I.Local purchase | 434/01 | 2.Expenditure costing less than Rs.10 lakhs and with less than 7 years expected life will be compiled to this head. |
| II.Central purchase | 434/02 | |
| (c) Maintenance | | Caters for expenditure on Maintenance of Computers etc. |
| I. Local purchase | 435/01 | |
| II. Central purchase | 435/02 | |
| (d) Computer Stationery and consumables. | | Caters for expenditure on procurement of Computer Stationery and Consumable items. |
| I. Local purchase | 436/01 | |
| II. Central purchase | 436/02 | |
| (e) Information Technology Training | | Caters for expenditure on Information Technology Training. |
| I. Local purchase | 437/01 | |
| II.Central purchase | 437/02 | |
| Sub Head 'I' – Research and Development Project for Army. | 438/00 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 - WORKS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-Head- A-Works | | <p>1.This will include expenditure on construction, maintenance etc. of buildings and other revenue expenditure of the Army by the Military Engineering Services, other than those relating to ordnance Factories, Research & Development Organization, Military Farms and Inspection Organisation for which separate Minor Heads have been provided.</p> <p>2.The cost of new Major works undertaken on or after 1-4-48 will be booked to the Major Head 4076.</p> |
| (a) Major work. | | |
| 1. Works executed under operational works procedure | 451/01 | Caters for the expenditure on operational works irrespective of the cost including maintenance of assets not taken over by MES. |
| 2. Other Revenue Works | 451/02 | Original works costing more thanRs.20,000 and upto Rs.1 lakh (including POL Projects). |
| (b) Minor Works | 452/00 | |
| (c) Losses | 454/00 | |
| Sub-Head B-Maintenance- Buildings, Communications etc. | | |
| (a) Buildings | | |
| 1. Permanent buildings | 460/01 | Ordinary maintenance, periodical services and replacement and renewals costing upto Rs.20,000 as well as such of the minor works as are treated as repair under orders of the C.W.E. with reference to paras 123 and 222 M.E.S Regulations are chargeable to these heads. |
| 2.Temporary buildings | 460/02 | |
| 3.Hired/Leased/Requisition of Buildings | 460/03 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 – WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub-Head B (contd.) | | |
| (b) Military roads: | | |
| 1. Roads in Cantonments | 461/01 | |
| 2. Roads ex-cantonments | 461/02 | |
| (c) Furniture | 462/00 | |
| (d) Special repairs: | (463) | Expenditure on account of major repair such as renewal of roof etc. is debitabale to this head. |
| 1. Buildings | 463/01 | |
| 2. Roads | 463/02 | |
| 3. Furniture | 463/03 | |
| (e) Miscellaneous | 464/00 | Expenditure on maintenance of Rifle ranges, drains, culverts, defences, sports and parade grounds, traverses, fences, hard standings, street-lighting, horticulture etc. |
| (f) Wages and Salaries | 465/00 | Incidence on account of night duty allowance will also be accounted for under this head. |
| Sub-Head-C Maintenance and operations-Installations | | Expenditure incurred by the M.E.S. on the maintenance and operation of installations for the supply of electricity and water for the Army and payment made by M.E.S. to Municipalities, etc., for the bulk supply of water and electricity at stations where there are no separate M.E.S. installations and expenditure on the manufacture of ice, and the maintenance of refrigeration and air-conditioning plants at certain stations are compiled to the following heads. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 – WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-Head C (contd.) | | |
| (a) Water Supply: | | |
| 1.Payment of Tariff Bills | 474/01 | |
| 2.Expenditure on Maintenance and repair | 474/03 | |
| (b) Electricity: | | |
| 1.Payment of Tariff Bills | 475/01 | |
| 2.Expenditure on Maintenance and repair | 475/03 | |
| (c) Refrigeration and Air Conditioning | 479/00 | Repairs and maintenance of refrigeration. |
| (d). Special repairs | | |
| 1. M.E.S. Installation | 480/01 | |
| 2. A.S.C. Bulk Petroleum Installations | 480/02 | |
| (e) Miscellaneous | 481/00 | Expenditure on running and maintenance of disinfectors, boilers, stand-by-sets, telephone bills debitable to installations, expenditure on battery charging etc. |
| (f) Workshops | | |
| (1) Expenditure | 482/01 | This head caters for all the recurring expenditure incidental to the working of Timber Factories. Expenditure of a capital nature in Timber Factories and on the pay & allowances of M.E.S. Officers and personnel not wholly employed on workshop staff, is, however, chargeable to Major Head 4076 Capital Outlay 01 Army, Minor Head 202- Construction Works,& Major Head 2076,Minor Head 104, Sub Head K-(a) respectively. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 – WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-Head C (f) (contd.) | | |
| (2). Deduct-Recoveries | 482/02 | Amounts realised from the demanding officers, whether in cash or by book transfer, and receipts from the sale of waste products etc., will be compiled against this head as credits. |
| (g) Wages and Salaries | 483/00 | Incidence on account of Night Duty Allowance will also be booked under this head. |
| Sub-Head D-General Charges: | | |
| (a) Rent for Hired/Leased/Requisitioned buildings including annual recurring compensation: | | |
| 1. MES | 485/00 | |
| 2. DL&C | 485/01 | |
| (b) Rent for hired /leased/requisitioned land , including annual recurring compensation: | | |
| 1. MES | 486/00 | |
| 2. DL&C | 486/01 | |
| (c) Rate and taxes: | | |
| 1. Cantonment Board | 487/01 | |
| 2. Other Local Bodies | 487/02 | |
| (d) Payments for Railway sidings and platform | 488/00 | |
| (e) Terminal Compensation: | | |
| 1. MES | 489/00 | |
| 2. DL&C | 489/01 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 – WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head D (contd.) | | |
| (f). Miscellaneous | | |
| 1.MES | 490/00 | Payment to Chowkidars, compensation to workmen, legal charges, rent of furniture in buildings etc. |
| 2.DL&C | 490/01 | Expenditure on stamp duty and the registration charges of lease agreements. |
| (g). Ground rent for Hall of State at Pragati Maidan. | 491/01 | |
| (h). Wages and Salaries | 492/00 | Incidence on account of night duty allowance will also be booked to this head. |
| Sub-Head E- Tools, Plants and Machinery | | |
| (a). Tools and Plant | (495) | |
| 1. New Supplies (other than Vehicles). | 495/01 | This head will also include expenditure on Computers, necessary accessories and Software specifically required for faster and accurate preparation of structural designs/drawings or works projects in E-in-C's Branch. |
| 2. New Supplies-Vehicles. | 495/02 | |
| 3. Repairs and Renewals of Tools and Plants. | 495/03 | |
| 4. Repairs to Vehicles. | 495/04 | |
| 5. Payments to other Departments. | 495/05 | |
| 6. Deduct-Credits from other Departments | 495/06 | |
| (b). Procurement of equipment and stores and payment of labour charges for research and experimental work in E.R. Wing C.M.E | 497/00 | Credits on account of T&P for works executed by MES for Navy and Air Force are adjusted centrally by CDA (A) Meerut against this head at the rate of 1/1-2% on cost of work done by corresponding debit to the departmental charges heads of account pertaining to Navy & Air Force Services. |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 111 – WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-Head E (contd.) | | |
| (c) Wages and Salaries | 498/00 | Incidence on account of night duty allowance will also be accounted for under this head . |
| Sub-Head F-Stores (including Transportation charges) | (500) | <p>1.The cost of stores specifically purchased for a work as well as the freight charges thereon are generally charged direct to the work. The cost of all other stores procured for Divisional Stocks and by Engineer Parks for issue to works, maintenance etc. as well as the freight charges thereon is charged in the first instance to the detailed head "Procurement of Stores". As the stores are issued to works, repairs etc. their value is adjusted under Deduct head by per contra debit to the "Works Maintenance" etc. head.</p> <p>2.Value of surplus stores back loaded to E.S Ds. From Divisional Stock/Parks is also adjustable under the deduct head.</p> |
| 1. Procurement of Stores for Parks and Divisional Stocks | 500/01 | Cost of credit notes for the transportation of stores for stock are compiled to this head (cost of credit notes for stores for works are debited by the Principle Controller of Accounts (Fys) to the Controller of Defence Accounts concerned through Defence Exchange Account). |
| 2. Deduct -Cost of stores transferred to works, maintenance etc. | 500/02 | |
| 3.Maintenance and Operation of Parks and Divisional Stocks | 500/03 | |
| 4.Wages and Salaries | 501/00 | Incidence on account of night duty allowance will also be accounted for under this head . |
| Sub Head-G-M.E.S. Advances | 510/00 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 112 - RASHTRIYA RIFLES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 | |
|--|----------|--|--|
| Sub Head 'A' -Pay and allowances- Service Personnel: | | Incidence on account of night duty allowance will also be accounted for under respective pay heads of civilian personnel. | |
| 1.Officers | 531/01 | Pay of rank/appointment, Parachute pay, Parachute Reserve Pay, Specialist Pay, Qualification pay, Air observation Pilots pay, Dearness allowance, Compensatory and Local allowance, Kit maintenance allowance/Uniform allowance, Camp Kit allowance, Initial outfit allowance for all officers (excluding those coming out of Military College), Renewal outfit allowance, Entertainment allowance, Special Disturbance allowance, Compensation in lieu of inferior accommodation and other services, Ration allowance and other misc. allowances given in lieu of services. | |
| 2.Other Ranks | 531/02 | | |
| Sub Head 'B' - Pay and Allowances of specially appointed Personnel: | | | |
| 1.Officers | 532/01 | Re-employed service personnel who are specially appointed in RR on the same rank. | |
| 2.Other Ranks | 532/02 | | |
| Sub Head 'C' -Pay and allowances of civilians: | | | |
| 1.Officers | 533/01 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. | |
| 2.Others | 533/02 | | |
| 3.Industrial Establishment | 533/03 | | |
| 4.Overtime allowance | | | |
| a) Others | 533/04 | | |
| b) Industrial Establishment | 533/05 | | |
| 5. Medical Treatment | 533/06 | | |
| Sub Head 'D' – Miscellaneous Expenses: | | | |
| i). Misc. Expenses/Grants. | | | |
| 1. ATG | 534/01 | | |
| 2. ACG | 534/02 | | |
| 3. ETG | 534/03 | | |
| 4. TT & IEG | 534/04 | | |
| 5. Amenity | 534/05 | | |
| 6. Library | 534/06 | | |
| ii). Telecommunications | 534/07 | | |
| iii). Medical Services | 534/08 | | |
| iv). EME Support | 534/09 | | |
| v). Postal Services | 534/10 | | |
| Sub Head 'E' –Transportation: | | | |
| 1. Movement of personnel | 535/01 | i)Expenditure on a/c of Movement by Rail on warrants ii) Movement of RR personnel by Air including chartered flights. iii) Movement of Personnel by Civil Hired Transport. | |
| 2. Movement of stores | 535/02 | i) Rail charges on Movement of stores. ii) Movement of stores through Porters & Ponies. iii) Movement of stores by Civil Hired Tpt. | |
| 3. Foreign Travel | 535/03 | | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 112 - RASHTRIYA RIFLES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-------------|---|
| Sub Head 'F' – Stores | | |
| 1. ASC Stores | | |
| (a) Provisions: | | |
| (i). Local Purchase | 536/01 | |
| (ii). Central Purchase | 536/02 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/03 | |
| (b) Petroleum Products: | | |
| (i). Local Purchase | 536/04 | This includes Petrol, Diesel, LPG, Kerosene Oil, Lubes and Greases etc. |
| (ii). Central Purchase | 536/05 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/06 | |
| (c) Coal and Firewood: | | |
| (i). Local Purchase | 536/07 | |
| (ii). Central Purchase | 536/08 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/09 | |
| (d) Other ASC Stores: | | |
| (i). Local Purchase | 536/10 | |
| (ii). Central Purchase | 536/11 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/12 | |
| 2. Ordnance Stores: | | |
| (i). Local Purchase | 536/13 | This includes Armament, Electronic, Ammunition, Engineering & Missiles etc. |
| (ii). Central Purchase | 536/14 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/15 | |
| 3. Clothing Stores: | | |
| (i). Local Purchase | 536/16 | |
| (ii). Central Purchase | 536/17 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/18 | |
| 4. MT Vehicle and spares: | | |
| (i). Local Purchase | 536/19 | |
| (ii). Central Purchase | 536/20 | |
| (iii). Deduct- value of Stores issued to other Departments | 536/21 | |
| Sub Head 'G' – Expenditure on Works | 537/00 | Expenditure on Revenue Works and Maintenance Services |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 112 - RASHTRIYA RIFLES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-head H-Information Technology | | |
| (a) Hardware | | |
| I. Local purchase | 538/01 | 1.Expenditure on procurement of Computer and connected stores. |
| II. Central purchase | 538/02 | 2.Expenditure costing less than Rs.10 lakhs with less than 7 years of expected life will be booked to this head. |
| (b) Software | | |
| I. Local purchase | 538/03 | 1.Caters for expenditure on purchase of Software. |
| II. Central purchase | 538/04 | 2.Expenditure costing less than Rs.10 lakhs and with less than 7 years expected life will be compiled to this head. |
| (c) Maintenance | | |
| I. Local purchase | 538/05 | Caters for expenditure on Maintenance of Computers etc. |
| II. Central purchase | 538/06 | |
| (d) Computer Stationery and consumables. | | |
| I. Local purchase | 538/07 | Caters for expenditure on procurement of Computer Stationery and Consumables items. |
| II. Central purchase | 538/08 | |
| (e) Information Technology Training | | |
| I. Local purchase | 538/09 | Caters for expenditure on Information Technology Training. |
| II. Central purchase | 538/10 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head 'A' - Pay and allowances of Service personnel: | | Incidence on account of night duty allowance will also be accounted for under respective Pay heads of Civilian personnel |
| 1.Officers | 540/01 | Pay and allowances and LTC claims of regular Service Officers and Other Ranks, NCC whole time officers, Under Officer Instructors (UOIs), Sergeant Major Instructors (SMIs), Permanent Instructional (PI) staff are compilable under this head. |
| 2.Other Ranks | 540/02 | |
| Sub Head 'B' Pay and Allowances of Civilians: | | |
| 1.Officers | 541/01 | Pay and allowances and LTC claims in respect of all Central Govt. Civilian Employees posted in Dte. Gen. NCC, NCC Dtes./Trg. Estts./Units are compilable under this head. |
| 2.Others | 541/02 | |
| 3.Overtime allowance | 541/03 | |
| 4. Medical Treatment | 541/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head 'C' Transportation: | | |
| 1. Movement of personnel | 542/01 | Caters for cash TA/DA relating to journeys by Air, Road and Rail in India and abroad, Cost of Military warrants, credit notes, concession of passages paid in India.Sea and Inland water charges, freight on stores imported direct are compilable to the respective store head. |
| 2. Movement of stores | 542/02 | |
| 3. Foreign travel | 542/03 | |
| | | Note: No adjustments will be made under these heads in respect of hire charges for transport supplied by Army etc. |
| Sub Head 'D' Stores | | |
| 1.Clothing: | | |
| (i) Local Purchase | 543/01 | |
| (ii) Central Purchase | 543/02 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CROPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub. Head 'D' (contd.) | | |
| 2. Equipments: | | |
| (i) Local Purchase | 544/01 | |
| (ii) Central Purchase | 544/02 | |
| 3. Vehicles: | | |
| (i) Local Purchase | 545/01 | Cash expenditure on repairs and maintenance will also be debited to this head. This Head includes Civ. Pattern vehicles also. |
| (ii) Central Purchase | 545/02 | |
| 4. Other stores: | | |
| (i) Local Purchase | 546/01 | |
| (ii) Central Purchase | 546/02 | |
| 5. Customs duty | 547/00 | |
| 6. Deduct-value of stores issued to Army (including Factories, Farms and MES) Navy and Air force. | 548/00 | |
| Sub Head 'E'-Revenue Works | | |
| 1. Expenditure on buildings etc., not forming capital assets | 549/01 | Original works costing upto Rs.2,00,000/- |
| | | Note: Expenditure on rent on land, bldgs, water and electricity charges and repairs to bldgs. by MES will also be charged to this Head. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub Head 'F' -Expenditure on Training | | |
| 1. Camp Expenditure | 550/01 | <ol style="list-style-type: none"> 1. Daily allowance of Officers/Cadets for Messing. 2. Rank pay of Officers while attending camps. 3. Expenditure on transportation to and from camps for Officers and Cadets. 4. Incidental allowance for cadets while attending camps. 5. Book adjustments in respect of stores, material and services provided by the Army, Navy and Air Force. 6. Misc. expenditure. <p>Note: This head will cover all expenditure where Central and State Govts. share expenses at 50-50 ratios.</p> |
| 2. Expenditure on Trekking, expeditions, and other training activities | 550/02 | <ol style="list-style-type: none"> 1.Expenditure on training (including pre-commission) courses of NCC officers. 2.Trekking. 3.Adventure activities. 4.Youth exchange programme. 5.Participation in national competition. 6.Ceremonial functions. 7. Book adjustment in respect of stores, materials and services provided by the Army, Navy and Air Force. 8. Misc. Expenditure. <p>Note: This head will cover all activities other than code head 550/01 above, where Central Govt. bears 100% expenditure.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|----------|--|
| Sub.Head 'F' (contd.) | | |
| 3. Miscellaneous expenses | 550/03 | <ol style="list-style-type: none"> 1. Expenditure on conservancy incurred under arrangements made by the formations themselves (when conservancy is provided on 'Station basis' the expenditure will be compiled to the relevant head of account viz. Minor head 800 etc.) 2. Purchase of stationery. 3. Postage labels. 4. Purchase and up-keep of office bicycles. 5. Charges on account of free issue of liveries to entitled personnel. 6. Cold and hot weather establishment and appliances. 7. Printing and binding charges. 8. Medical Examination fees. 9. Carriage of stationary, forms, stores, records etc. 10. Cost of law suits and fees. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| Sub.Head-'F' (contd.) | | <p>11. Publicity and Advertisement charges including those done through Directorate of Advertisement and Visual Publicity.</p> <p>12. Grants to Officers' messes and mess maintenance allowances.</p> <p>13. Demurrage charges.</p> <p>14. Bonus for working on holidays.</p> <p>15. Payments under workmen's Compensation Act.</p> <p>16. Recreational facilities to the staff and grants to recreation club.</p> <p>17. Cost of testing charges paid to other Govts/Depts.</p> <p>18. Conveyance charges for local journeys.</p> <p>19. Cost of office machinery and appliances, typewriters, duplicators, steel almirahs and safes etc.</p> <p>20. Expenditure incurred in connection with trials and experiments not covered by any other grant.</p> <p>21. Misc. cash expenditure incurred in connection with purchase of seeds, manure, flowerpots etc.</p> <p>22. Cost of books, periodicals and publications.</p> <p>23. Cost of photographs required for identity passes.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| Sub.Head 'F' (contd.) | | 24. Passport fees in respect of trainees/deputationists. 25. Honorarium to the staff. 26. Prizes and awards to staff. 27. Entertainment to VIPs and Guests. 28. Telephones 29. Payment of wages to casual labour. 30. Any other contingent expenditure not specifically covered above. |

Note 1:-Items of Misc. nature like- Amenities to troops, Education Training Grant and Hot weather services arranged on "Station Basis" will be compiled under Minor Head 800 of Major Head 2076., Major Head 2077 and Major head 2078 respectively

Note 2:- Expenditure on payment to P & T and Railway Deptts.on account of cost of telegrams issued and mail carried by mail despatch services without pre-payment, extra premia on PLI policies, expenditure on Service officers contributory Education Scheme Fund, cost of printing and stationery (other than cash expenditure referred to above) and Misc. expenditure incurred by the CAO in respect of Head- quarters formations will be compiled under the relevant heads of accounts viz. Minor head 800 etc.

Sub Head 'G'- Departmental
Canteens

| | |
|---|--------|
| 1.Pay and Allowances and other Miscellaneous Expenditure | 551/01 |
| 2.Overtime Allowance | 551/02 |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 113 - NATIONAL CADET CORPS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-head H-Information Technology | | |
| (a) Hardware | | |
| 1. Local purchase | 552/01 | 1.Expenditure on procurement of Computer and connected stores. |
| II. Central purchase | 552/02 | 2.Expenditure costing less than Rs.10 lakhs with less than 7 years of expected life will be compiled to this head. |
| (b) Software | | |
| 1. Local purchase | 553/01 | 1.Caters for expenditure on purchase of Software. |
| II. Central purchase | 553/02 | 2.Expenditure costing less than Rs.10 lakhs and with less than 7 years expected life will be compiled to this head. |
| (c) Maintenance | | |
| 1. Local purchase | 554/01 | Caters for expenditure on Maintenance of Computers etc. |
| II. Central purchase | 554/02 | |
| (d) Computer Stationery and consumables. | | |
| 1. Local purchase | 555/01 | Caters for expenditure on procurement of Computer Stationery and Consumables items. |
| II. Central purchase | 555/02 | |
| (e) Information Technology Training | | |
| 1. Local purchase | 556/01 | Caters for expenditure on Information Technology Training. |
| II. Central purchase | 556/02 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-Head A- Conservancy and Hot weather Establishment charges. | | |
| (a) 1. Conservancy charges | 560/00 | 1. Payments to Cantonment authorities for conservancy services rendered by them for military personnel in Cantonments and Non-Cantonment stations. |
| 2. Pay and Allowances of staff employed | 560/01 | 2. Cost of liveries issued to conservancy sweepers paid out of the conservancy grant. |
| (b) 1. Hot weather Estt. charges | 561/00 | 1. Payment for hired labour/animals/vehicles/tankers utilised for providing assistance in meeting the requirements of hot weather estts. 2. Modern Hot Weather Appliances like Desert Coolers, Pedestal Fan and Water Coolers etc. |
| 2. Pay and Allowances of staff employed | 561/01 | |
| (c) 1. Administration of Non-Cantonment stations | 562/00 | All charges in connection with the administration of Non-Cantonment Stations (with the exception of conservancy charges) i.e. S.S.Os. Stationery allowance, pay of clerks and pay of establishment required for tree tending etc. |
| 2. Pay and allowances of staff employed | 562/01 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head 'B' -Miscellaneous | | |
| (a) Unit allowances and other Miscellaneous expenses | (565) | <p>1.The expenditure on account of Government contribution to the Labour Welfare Fund constituted under A.I. 143/56 will be debited to the detailed/sub detailed heads concerned of Minor Head 800 B(a).</p> <p>2.Expenditure on procurement of printing equipment by units/formations will be debited to the detailed head concerned of Minor head 800 B(a).</p> |
| 1. Fighting Services | 565/01 | <p>1.Allowance for repair of arms.</p> <p>2.Allowance for purchase of petty stores. Fencing articles.</p> <p>3.Allowances to supplement lead and cartridge case funds.</p> <p>4.Allowance to meet cost of blank cartridges for defence rehearsals and lists of examination, service, etc.</p> <p>5.Horse and mule line contingent allowance.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------------|----------|--|
| Sub Head 'B' (a) (1) (contd.) | | <p>6.Allowance for cooking and crockery.</p> <p>7.Mess allowance.</p> <p>8.Maintenance of Bands.</p> <p>9.Replacement of typewriters</p> <p>10.Allowance for repair of foils and gloves.</p> <p>11.Allowance for purchasing extra bamboos for single stick practice in fencing.</p> <p>12. Allowance for care of fire engines.</p> <p>13.Allowance for the maintenance of bicycles.</p> <p>14.Official postage.</p> <p>15. Postage labels.</p> <p>16.Telegrams.</p> <p>17.Book binding.</p> <p>18.Funeral expenses.</p> <p>19.Municipal taxes.</p> <p>20.Fees for defence of soldiers tried in civil courts.</p> <p>21.Fees for examination of accused Indian ranks by specialists in mental diseases where a plea of insanity is offered.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|----------|--|
| Sub.Head 'B' (a) 1 (contd.) | | <p>22.Commission on money orders.</p> <p>23.Charges incurred regimentally on account of prisons.</p> <p>24.Maintenance of soldiers' garden (including cost of seeds and supply of water from a source other than M.E.S. irrigation water supply system).</p> <p>25.Rewards for arresting deserters.</p> <p>26.Maintenance allowance to insane in lunatic asylums.</p> <p>27.Refunds to regiments of customs duty on arms or component parts thereof for use of troops.</p> <p>28.Fees for pleaders.</p> <p>29.Cash allowance for carrier pigeons.</p> <p>30.Cost of making up of and repairs to gymnasia stores and coir, loose fibers (fixed and movable apparatus for gymnasia if purchased regimentally).</p> <p>31.Repairing kit bags, etc.</p> <p>32.Charges on account of making, completing and fitting clothing.</p> <p>33.Petty supplies.</p> <p>34.Canvas clothes for limber gunners.</p> <p>35.Charges on account of empty balls and blank cartridge cases and old lead returned by units to ordnance Depots.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|----------|---|
| Sub.Head 'B' (a) 1-(contd.) | | <p>36.Charges on account of hire of private vessels for Artillery practice seawards.</p> <p>37.Repairs to typewriters and duplicators.</p> <p>38.Compensation of mess equipment lost owing to enemy action.</p> <p>39. Liveries to peons and other Class-IV employees.</p> <p>40.Expenditure to meet the cost of local purchase of essential articles not included in the W.E.T.</p> <p>41.Photo charges.</p> <p>42.petty stores allowance.</p> <p>43.Reward for information leading to the conviction of incendiaries or for the recovery of stray cattle.</p> <p>44.Reward for pointing out position of unexploded shell.</p> <p>45.Tentage and monetary grant for the initial equipment of field service messes for Officers and JCOs.</p> <p>46.Washing of E.I. Clothing.</p> <p>47.Cost of photographs required for the identity passes (except in the case of private servants.).</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head B (a) (contd.) | | |
| 2. Specialised training and Educational Establishments | 565/02 | <p>1.Caters for the miscellaneous expenses of Specialised Training and Educational Establishments coming under the aegis of Army.</p> <p>2. Other Misc. charges such as Fee and allowances for examiners, language reward Officers and men. Fee and allowances for examiners in languages.</p> <p>3. Grant of scholarship to the children of Armed Forces.</p> <p>Note: Expenditure in respect of Remount, Veterinary and Farms Centre will continue to be compiled to Minor Head 800 B (a) 4. Official postage, postage labels, telegrams. Local purchase of Petty store.</p> <p>4.Carriage of stationery, forms, stores and office records.</p> <p>5.Mess allowance.</p> <p>6.Grant of training and general expenses including expenses connected with outside lectures.</p> <p>7.Charges on account of empty ball and blank cartridge cases returned to Ordnance Depot.</p> <p>8.Petty expenses or supplies, office allowance, book binding charges, other miscellaneous contingencies, horse line contingent allowance and funeral allowance.</p> <p>9.Hire charges on bicycles for cadets undergoing training at the school of Artillery.</p> <p>10.Annual allowance for mending jackets, etc. (Physical Training School.).</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|------------------------------|----------|--|
| Sub.Head 'B' (a)2 - (contd.) | | <p>11.Range appliances, and bayonet training apparatus.</p> <p>12.Allowances for meeting pay of fatigue establishment.</p> <p>13.Care of fire engine.</p> <p>14.Cost of medical requisites and sundries.</p> <p>15.Other miscellaneous contingencies. Purchase of technical equipment. (other than those referred to against: Code No. 569/00).</p> <p>16.Messing charges for cadets.</p> <p>17.Casual Labour.</p> <p>18.Garden appliances.</p> <p>19.Provision for upkeep of bicycles.</p> <p>20. Allowance for replacement of mess equipment.</p> <p>21.Allowance for provision of mess and mess servants.</p> <p>22.Washing of clothing etc.</p> <p>23.Fuel allowance for heating water.</p> <p>24.Light charges.</p> <p>25.Messing for students including mess servants.</p> <p>26.Cost of tools for workshops.</p> <p>27.Cost of laboratory equipment.</p> <p>28.Irrigation and water charges.</p> <p>29.Cost of fuel for hospital.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|-----------------|--|
| Sub Head 'B' (a) 2 (contd.) | | <p>30. Cost of inter-school sporting meet.</p> <p>31. Upkeep and preparation of playing grounds. Cost of provisions for students.</p> <p>32. Cost of providing meals for official visitors and visiting teams.</p> <p>33. Lighting allowance.</p> <p>34. Allowance for provision and upkeep of cooking pots.</p> <p>35. Grant of reconnaissance and map reading.</p> <p>36. Washing of E.I. clothing.</p> <p>37. Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>38. Entertainment grant sanctioned for the Commandant of the Defence Services Staff College (vide Ministry of Defence letter No. 74385/PS.3(a)/341-B/D (Pay/Services), dated 22-1-58. Stipends to selected candidates for the MBBS course in the AFMC Poona.</p> <p>39. Commission on money orders.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-------------|--|
| 3. Army Service Corps Units and Formations: (a) Supply Units (including Centres and Records (Supply)) | 565/04 | 1.Postage. 2.Telegrams. 3.Liveries or clothing for servants. 4.Commission on money orders. 5.Petty stationery. 6.Purchase and repairs of typewriters. 7.Carriage of stationery and forms. 8.Book binding charges. 9.Advertising charges. 10.Funeral allowance. 11.Cost of law suits. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head 'B' (a) 3(a)-(contd.) | | 12.Petty expenses. 13.Mess allowances. 14.Taxes. 15.Contract allowances. 16.Payments under Workmen's Compensation Act. 17.Fees for Defence of soldiers in civil courts. 18.Allowance for annual course of musketry. 19.Washing of E.I. clothing. 20.Cost of photographs required for the identity passes (except in the case of private servants). |
| (b) Animal Transport units (including Records (AT)) | 565/05 | 1.Postage. 2.Telegrams. 3.Transport contingencies. 4.Commission on money orders. 5.Funeral allowance. 6.Petty expenses. 7.Rewards paid for capturing strayed transport animals and for apprehending deserters. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head 'B' (a) 3(b)-(contd.) | | <p>8.Repairing and washing charges of reservists' kit of A.T. Units.</p> <p>9.Fees for Defence of soldiers tried in civil courts.</p> <p>10.Charges for labour employed for repairs to carts and linegear and shoeing of bullocks in units which have no artificers.</p> <p>11.Allowance for making new equipment.</p> <p>12.Mess allowance.</p> <p>13.Washing of E.I. clothing.</p> <p>14.Cost of photographs required for the identity passes (except in the case of private servants).</p> |
| (c) Mechanical Transport Units (including Records (MT)) | 565/06 | <p>1.Postage.</p> <p>2.Telegrams.</p> <p>3.Funeral allowances.</p> <p>4.Commission on money orders.</p> <p>5.Petty expenses.</p> <p>6.Allowance for purchase of minor utensils.</p> <p>7.Carriage on account of stationery forms,</p> <p>8.Book binding charges.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head 'B' (a) 3(c) - (contd.) | | <p>9.Expenditure in respect of working clothes for students.</p> <p>10.Cost of material, etc. for special courses of training A.M.C. Cooks.</p> <p>11. Fees for Defence of soldiers tried in civil courts.</p> <p>12.Liveries or clothing for servants.</p> <p>13.Advertising charges.</p> <p>14.Grant for petty stores.</p> <p>15.Allownce for range and musketry appliances</p> <p>16.Mess allowance.</p> <p>17.Repairing and washing charges of reservists kit.</p> <p>18.Cost of passes for M.T. Vehicles crossing the Howrah Bridge.</p> <p>19.Washing of E.I. Clothing.</p> <p>20.Cost of photographs required for the identity passes (except in the case of private servants.)</p> |
| 4.Remount and Veterinary Establishments | 565/07 | <p>1.Postage.</p> <p>2.Telegrams.</p> <p>3.Commission on Money Orders.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|----------|--|
| Sub Head 'B' (a) 4-(contd.) | | <p>4.Petty stationery.</p> <p>5.Carriage of stationery, forms, etc.</p> <p>6.Book binding charges.</p> <p>7.Liveries of clothing for office.</p> <p>8.Purchase and repair of typewriters.</p> <p>9.Funeral allowances.</p> <p>10.Charges for water supply by the Civil Department, etc.</p> <p>11.Advertising charges.</p> <p>12.Petty expenses.</p> <p>13.Cost of gear, stable requisites (e.g. buckets, weights, brakes etc.) and of weighing and other machines, etc.</p> <p>14.Electricity supplied by the Private Firms.</p> <p>15.Payments under Workmen's Compensation Act.</p> <p>16.Watering charges paid to establishments accompanying animals on transfer from one Remount Depot to another or to a unit.</p> <p>17.Charges for washing pharmacy towels and operating gowns in Veterinary hospitals.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|-----------------|--|
| Sub Head 'B' (a) 4 (contd.) | | <p>18.Charges for repair and refilling locally of articles of field Veterinary equipment belonging to units and formations, field Veterinary hospitals.</p> <p>19.Cost of bhisties and wellropes during peace manoeuvres.</p> <p>20.Cost of repairing locally horse ambulances maintained by Veterinary hospitals i.e., when the work not done by the A.O.C.</p> <p>21.Fees paid to the Chemical Examiner Agra for examination of specimen of poisons from animals of the Army.</p> <p>22.Cost of treatment of animals by Civil Veterinary Surgeons and removal of dead animals.</p> <p>23.Washing of E.I. Clothing.</p> <p>24.Cost of photographs required for identity passes (except in the case of private servants).</p> <p>25.Cost of seeds for Farming operations.</p> <p>26.Cost of chemical fertilizers and insecticide.</p> <p>27.Expenditure incurred on participation in Horse show and Fairs.</p> <p>28.Purchase of Technical stores for stallions not available through the supplying sources of the Army.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|-----------------|---|
| Sub Head 'B' (a) 4-(contd.) | | <p>29.Repairing of wells and cost of charges and spare parts of pumping machines.</p> <p>30.Boot knee for stable sweepers.</p> <p>31.Mess maintenance allowance.</p> <p>32.Cost of mineral supplements for animals.</p> <p>33.Malkhana allowance (Honorarium for land).</p> <p>34.Purchase of Animal Driven Vehicles and parts thereof.</p> <p>35.Purchase of W/Shop/Farm Machinery, Farm Implements, Tractors and material for their repairs.</p> <p>36.Purchase of Sera and Vaccines including Mallein and other veterinary medicines not available with AFMSD.</p> <p>37.Technical Publication/periodicals/Journals excluding veterinary.</p> <p>38.Reference books.</p> <p>39.Irrigation charges.</p> <p>40.Tabular structures for grazing pad locks, Mari Sal, Bamboo, Bricks and beams etc.</p> <p>41.Pipe.</p> <p>42.Harness and Saddlery.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| 5. Ordnance Establishments (including Stationery Depot). | 565/08 | 1.Postage. 2.Telegrams. 3.Cost of registration of instructions for delivery of telegrams out of office hours and holidays. 4.Money order commission. 5.Petty stationery. 6.Carriage of stationery, forms etc. 7.Purchase of books and periodicals. 8.Cost of law suits. 9.Purchase and repair of typewriters. 10.Advertisements. 11.Examination of boilers. 12.Petty expenses. 13.Book binding charges. 14.Washing and repair of clothing stores carried out by contract. 15.Allowances for upkeep of bicycles. 16.Reapirs to mule harness of hospital tongas carried out by contract. 17.Bonus to deserving men unavoidably kept at work on recognized holidays. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|----------|--|
| Sub Head 'B' (a) 5 (contd.) | | <p>18. Rewards for prevention of theft in ordnance. Depots.</p> <p>19. Liveries to Class IV employees.</p> <p>20. Insurance charges for despatch of valuable stores.</p> <p>21. Funeral allowance.</p> <p>22. Customs duty charges on inward foreign parcels containing articles of contingent nature.</p> <p>23. Payments under Workmen's Compensation Act.</p> <p>24. Cost of testing charges of stores, carried out by other departments except Government Test House, Alipore.</p> <p>25. Cost of milk purchased locally for supply to individuals engaged on work connected with explosives of a poisonous nature.</p> <p>26. Charges on account of making, completing and fitting clothing.</p> <p>27. Cost of local purchase of milk by the A.O.C. authorities for supply to individuals engaged in lead painting or required to handle lead paints and employed on work involving a risk of lead poisoning.</p> <p>28. Repairing and washing of reservists' kit.</p> <p>29. Registration and licensing fees under Factory Act.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head 'B' (a) 5 (contd.) | | 30.Washing of E.I. Clothing. 31.Cost of photographs required for the identity passes (except in the case of private servants). |
| 6.Electrical and Mechanical Engineer Units and Formations | 565/09 | 1.Various kinds of expenses of miscellaneous nature. Funeral allowance, postage, telegrams, casual labour, mess allowance etc. 2.Stipends to trainees under the civilian Tradesmen Training Scheme in Army Base Workshops. 3.Commission on Money Orders. 4.Washing of E.I. Clothing. 5.Cost of photographs required for the identity passes (except in the case of private servants). |
| 7.Hospital and other Medical Establishments | 565/10 | 1.Official postage. 2.Postage labels. 3.Telegrams 4.Commission on Money Orders. 5.Local purchase of articles of hospitals supply. 6.Quarterly grant to Army Dental Corps Officers for purchase of expendable stores. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|----------|---|
| Sub Head 'B' (a) 7 (contd.) | | <p>7.Carriage hire on cashing cheques.</p> <p>8.Book binding charges.</p> <p>9.Upkeep of hospital gardens (including the cost of water supplied from source other than MES irrigation water supply system).</p> <p>10.Charges on account of upkeep of bicycles.</p> <p>11.Repairs to and purchase or replacement of office typewriters.</p> <p>12.Expenditure on account of the purchase of reference books, journals, charts, models etc. required for unit libraries and training purposes.</p> <p>13.Rewards for apprehension of deserters.</p> <p>14.Allowances for marking equipment.</p> <p>15.Office and school allowance.</p> <p>16.Funeral expenses.</p> <p>17.Grant to soldiers' wives and widows being trained as midwives.</p> <p>18.Carriage of stationery, forms etc.</p> <p>19.Other petty expenses.</p> <p>20.Tailoring charges for hospital clothing.</p> <p>21.Dhobi ghat fees.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------|-----------------|--|
| Sub Head 'B' (a) 7(contd.) | | <p>22.Charges on account of dental treatment of Other Ranks by civilian dentists.</p> <p>23.Charges on account of the purchase and maintenance of dandies.</p> <p>24.Payments on account of empty metal cases lead and fired bullets returned to Ordnance Depots.</p> <p>25.Charges on account of examination of pathological specimen in Government civil laboratories and hospitals.</p> <p>26.Purchase of clothing and linen for infants and clothing for female patients, Ayahs and sweepers as authorized in the P.E.T. of military hospitals.</p> <p>27.X-Ray treatment-repayment of non-entitled personnel.</p> <p>28.Grant for upkeep of laboratories.</p> <p>29.Fees to advocates on cases instituted against the State.</p> <p>30.Anti-plague and anti-rabies measures.</p> <p>31.Messing allowance admissible to members of the A.N.S.</p> <p>32.Officers Mess Maintenance Allowance.</p> <p>33.Wages of servants in Sisters' Mess.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub Head B(a) 7 (contd.) | | <p>34.Subsistence money paid to pensioners called for resurvey medical boards at Military hospitals.</p> <p>35.Any other expenditure of miscellaneous and contingent nature pertaining to hospitals and other medical establishments not specifically provided for under any other minor head will also be compiled to this head.</p> <p>36.Washing of E.I. Clothing.</p> <p>37.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>38.Condiment allowance admissible to patients of hospitals under A.I. 279/58 as amended.</p> |
| 8.Army Headquarters, Command Headquarters and other Staff Formations | * | |
| (a) Army Headquarters | 565/16 | <p>1.Grant to Public Relations Directorate and telephone charges in respect of Army Headquarters at Delhi will also be debited to this head. This also includes Contingent Grant for the C.A.O ministry of Defence, ADG: Adm & Coord AHQ, Dir of Public Relations Defence, COAS Entertainment grant, VCOAS Grant, Tele Grant for Army HQrs, Armed Forces Film and Photo Division, Secret Service Fund and Flight Safety Grant.</p> |

*NOTE: At the end of the financial year, 10 percent of the total amount compiled under the C.A.O's contingent grant and telephone charges will be transferred to Sub Head 'B' (a)9-Military Engineer Services as representing the portion relating to the E-in-C's Branch. This adjustment will be carried out by the PCDA, N. Delhi in the accounts for March Supplementary.

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------------------|-----------------|---|
| Sub Head 'B' (a) 8(a)-(contd.) | | <p>2.Official postage.</p> <p>3.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>4.Telegrams.</p> <p>5.Petty stationery.</p> <p>6.Carriage of stationery, forms etc.</p> <p>7.Purchase and repairs of Typewriters and Hollerith machine, Office furniture (purchase and repair).</p> <p>8.Maintenance of wireless set at Army Headquarters.</p> <p>9.Petty charges - fuel.</p> <p>10.Liveries for Group D employees.</p> <p>11.Miscellaneous charges.</p> <p>12.Cold and Hot weather amenities.</p> <p>13.Purchase of Books and Maps etc.</p> <p>14.Purchase of items of general stores.</p> <p>15.Purchase and repairs of clocks and cycles.</p> <p>16.Sanitary and fire precautionary arrangements in Army Headquarters buildings.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|------------------------------|----------|---|
| Sub Head B (a) 8 (a)(contd.) | | <p>17.Expenditure of non-recurring nature debitable to the small measures grant (as contemplated in Government of India, Ministry of Defence letter No.6494-M/Coord (A) dated 23.8.48).</p> <p>18.Honararia payable to stenographers who are employed to take verbatim reports of the meetings, conferences etc. arranged by the Army Headquarters including inter services organisations as contemplated in Ministry of Defence OM.No.53399/CAO/A (P&C)/4364/D (Est.I) dated 19.3.55.</p> <p>19.Cost of Photographs required for the identity passes (except in the case of private servants).</p> <p>20.Commission on Money orders.</p> |
| (b) Command Headquarters | 565/17 | <p>1.Office rent.</p> <p>2.Taxes.</p> <p>3.Postage and Telegrams.</p> <p>4.Petty stationery.</p> <p>5.Carriage of stationery forms etc.</p> <p>6.Purchase and repairs of typewriters.</p> <p>7.Petty charges.</p> <p>8.Soaps and towels.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|--|
| Sub Head B (a) 8 (b) (contd.) | | <p>9. Cost of installation and maintenance of electric call bells in offices not provided with an office allowance.</p> <p>10. Fuel for warming and drying of offices.</p> <p>11. Cost of liveries etc. (including water proofs and umbrellas) supplied to menials.</p> <p>12. Washing of E.I. Clothing.</p> <p>13. Mess maintenance allowance.</p> <p>14. Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>15. Commission on Money orders.</p> <p>16. Entertainment grant sanctioned for the GOC-in-C command.</p> |
| (c) Other Formations Head-quarters (including Corps and Divisions) | 565/18 | <p>1. Office rent.</p> <p>2. Taxes.</p> <p>3. Postage and telegrams.</p> <p>4. Petty stationery.</p> <p>5. Carriage of stationery, forms etc.</p> <p>6. Book binding charges.</p> <p>7. Purchase and repairs of typewriters.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head B (a) 8(c) (contd). | | <p>8.Petty charges.</p> <p>9.Soaps and towels.</p> <p>10.Maintenance charges and charges on account of station stores in charge of area brigade and station staff.</p> <p>11.Mess allowances.</p> <p>12.Cost of installation and maintenance of electric call bells in offices not provided with an office allowance.</p> <p>13.Fuel for warming and drying of offices.</p> <p>14.Maintenance allowances, station officers mess, Fort William.</p> <p>15.Cost of liveries etc. (including water proofs and umbrellas) supplied to menials.</p> <p>16.Mess maintenance allowances.</p> <p>17.Fees for Defence of soldiers tried in Civil courts, Fees for pleaders.</p> <p>18.Washing of E.I. Clothing.</p> <p>19.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>20.Commission on Money Orders.</p> |
| (d) Family Welfare Organisation in Ministry of Defence | 565/41 | Payment on account of contingency, maintenance of sterilization ward/operation theatre, PAP Smear Test Facilities and maintenance of vehicles for FW Programme are to be compiled to these heads. |
| (e) Post Partum Cell, AFMC Pune. | 565/42 | TA/DA on tour/ training is to be compiled under code head 250/03 (Minor head – 105). |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head B (a) (contd.) | | |
| 9. Military Engineer Services Establishments: | | |
| (a) Miscellaneous Expenses | 565/19 | 1.Reward for information leading to the discovery or prevention of theft in Engineer Establishments. 2.Commission on Money Orders. 3.Other Miscellaneous charges. 4.Washing of E.I. Clothing. 5.Cost of photographs required for the identity passes (except in the case of private servants). |
| b) Printing and Stationery | 565/20 | |
| c) Telephones in MES offices | 565/21 | |
| d) Payments to other departments | 565/22 | Payments on Army works executed by civil will also be compiled to this head. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------------------|----------|---|
| Sub Head B(a) (contd.) | | |
| 10.Other Miscellaneous Establishments | 565/24 | <p>1.This head caters for units/formations belonging to Intelligence Corps, Ground Liaison Organisations, Corps of Military Police, Pioneer Corps, Embarkation Staff and Movement Control units, Transit and Staging camps, G.S. Corps Depots, D.S.C. units with the Army, I.E. Portcraft (maintenance and miscellaneous expenditure) AD Groups PP Kathmandu, EDP Centre, Military Pension Branch, Nepal and other miscellaneous units of the Army.</p> <p>2.Postage.</p> <p>3.Telegrams.</p> <p>4.Commission on Money Orders.</p> <p>5.Funeral Allowance.</p> <p>6.Petty Allowance.</p> <p>7.Charges on account of carriage on stationery, forms etc.</p> <p>8.Book binding charges.</p> <p>9.Purchase and repairs of typewriters.</p> <p>10.Mess allowance etc.</p> <p>(N.B: Repairs to typewriters and duplicators in the Stationery Depots is compilable to Minor Head 800B(f) (3).)</p> <p>11.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>12.Maintenance and Misc. expenditure i.e. items very essential for running/ maintenance of office to be decided by CFA in respect of Emb. HQrs/MC Organisation/ Transit Camps.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub.Head B(a) contd. | | |
| 11.Military Attaches to Indian Embassies etc. abroad and their staff. | 565/25 | 1.Cost of photographs required for the identity passes (except in the case of private servants). 2.Commission on Money Orders. |
| 12. Recruiting Organisations: | | |
| a) Selection Centres | 565/26 | 1.O.C.G. 2.Testing Material 3. Payment of authorized TA to candidates appearing for Services Selection Board interviews. 4. Expenditure on Subsistence allowances to candidates. |
| b) Zonal Branch Recruiting Offices | 565/27 | 1.OCG & other Misc. Expenses. 2.Recruiting Publicity (including application system). 3.T.A., Subsistence Allowance to recruits prior to enrolment. 4.Testing material grant for Aptitude Test for tradesmen category etc. 5.Pay & Allowances Recruiting assistants. 6. Recruiting rallies. |
| c) Recruiting Directorate. | 565/28 | 1.Audio visual publicity. 2.Advertisements printed and photo publicity. 3.Outdoor Publicity and Miscellaneous publicity expenses. 4.O.C.G. Expenses. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub.Head B(a) contd. | | |
| 13.Engineer Store Depots: | | |
| (a) Maintenance and operation of E.S.Ds. | 565/32 | |
| i). Operation, maintenance and repair appliances. | | |
| ii). Packing charges; | | |
| iii). Assembly; | | |
| iv). Test; | | |
| v). Preservation (materials only). | | |
| vi). Cost of fire fighting equipment in E.S.Ds | | |
| vii). Water and Electricity Charges | | |
| b) Other Miscellaneous expenses | 565/33 | 1. Rewards for information leading to the discovery or prevention of theft. 2.Compensation to workmen under Workmen's Compensation Act. 3.Legal charges. 4.Washing charges of liveries. 5.Washing charges of E.I. clothing. 6.Other Miscellaneous charges. 7.Office equipment and cost of repairs thereto. 8.Cost of photographs required for the identity passes (except in the case of private servants). 9.Commission on Money Orders. |
| 14.Training of Civilian Employees: | | |
| (a) CAO | 565/34 | Expenditure on Training of Civilian Employees of AFHQ Cadre will be compiled to this head. |
| (b) AG (Budget) | 565/36 | Expenditure on Training of Civilian Employees of Army will be compiled to this head. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head-B (contd.) | | |
| 15.Dte. General Married Accommodation Project (DGMAP) | 565/35 | 1.Computer,Reprographic equipment, fax machine and all other office equipment /machine, procurement and maintenance thereof. 2.Stationery including computer stationery. 3.Office contingencies and amenities. 4.Telephone /fax bills, postage. 5.Hiring of transport. 6.Outsourcing of house keeping staff & Tech persons. 7.Repairs, maintenance & up-keeping of office building & furniture. 8.Training of personnel /seminars, workshops /courses. 9.Purchase of books, periodicals & publications. 10.Printing, binding and blue printing. |
| (b) Amenities to Troops | (566) | This head caters for the expenditure on amenities to units/formations of the regular Army, D.S.C. with the Army and Territorial Army. |
| 1. Grants to Units etc. | 566/01 | Cash grants for the purchase of articles of amenities which are not included in the authorised scales e.g. sports gear, indoor games, literature, radios, gramophones, records, musical instruments and other amenities that help in the well being and morale of the soldier. |
| (c) Annual Training Grant | 567/00 | 1.Expenditure connected with manoeuvres, training camps, staff and regimental exercises, training conferences and weapon training. For details please see Appendices to F.R. Part II. 2.Expenditure on account of Training Grant for reservists authorised in A.I. 101/56. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head-B (contd.) | | |
| d) Educational Training Grant and Grant for Libraries | 568/00 | <p>1.Expenditure connected with the purchase of maps, reference books, prizes, school cleaning materials and educational materials generally, maintenance of information rooms and study Centres and other objects likely to further the aims of Army education.</p> <p>2. Pay and allowances of Librarians. Purchase of books and periodicals. Repair and binding of books, etc. Petty expenses.</p> <p>3. Publications grant has been amalgamated with this head from the year 1957-58 and all expenditure relating to the educational training will be compiled under this head.</p> <p>4. Expenditure on account of Educational Grant for Reservists authorised in A.I. 101/56. Note:- Expenditure on Educational Training Grant of T.A. units is not debitable to this head but to Minor Head 103-A(a)(3) .</p> |
| (e) . Expenditure on annual practice, Field Firing, Telegraphic stores and equipment and Technical Training and Instructional grant. | 569/00 | <p>1.Expenditure in Training and Practice camp for the units of the Corps of Engineers.</p> <p>2.Expenditure on account of Technical Training Grant for Reservists authorised in AI 101/56.</p> <p>3.Expenditure in respect of items listed in para 3 of Annexure to AI 241/59 as amended in respect of Technical Training Grant EME.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head-B (contd.) | | |
| (f) Printing Stationary and Forms (570) | | |
| 1.Printing charges | | |
| (a) Printing done by C.C.P. & S | 570/01 | <p>1.Expenditure on Printing and Supply of Forms by the Department of Printing and Stationery.</p> <p>2.Expenditure on Printing and Supply of Military Publication and periodicals issued by the Department of Printing and Stationery.</p> <p>3.Expenditure incurred on printing at State Government Presses or Defence Installation Presses.</p> <p>4.Cost of foreign publications and periodicals.</p> |
| (b) Local Printing | 570/02 | Expenditure incurred on local printing. |
| 2. Stationery: | | |
| (a) Supplied by C.C.P. & S | 570/03 | Expenditure on the supply of paper and stationery articles by the Department of Printing and Stationery. |
| (b) Local Purchase | 570/04 | Expenditure on local purchase of stationery. |
| 3.Office Machines and Appliances | 570/05 | <p>1.Cost of new typewriters and duplicators supplied to units on W.E.T.</p> <p>2.Cost of new typewriters and duplicators stocked by the Army Stationery Depots.</p> <p>3.Cost of repairs to typewriters and duplicators and other office machines and appliances in the Army Stationery Depots.</p> <p>4.Cost of covers for reconditioned machines stocked in the Army Stationery Depots</p> |
| 4. Re-imburement of expenditure on handling, storage and distribution of Army Publications by Deptt. of Publications | 570/06 | |

MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head 800(B) (contd.) | | |
| (g) Payments to P. & T. and Railway Departments on account of cost of telegrams issued without pre-payment. | 572/00 | 1. Expenditure on account of "Signal Despatch Service". 2. Expenditure on account of Mazdoor Hire charges in connection with the Army Courier Service. |
| (h) Expenditure on account of Postal concessions, etc. | (573) | |
| 1. Postal concessions | 573/01 | Expenditure incurred by P. & T. Department in respect of postal concessions such as free post cards or letters allowed to personnel of the Defence Services serving in field areas. |
| 2. Purchase of postal equipment | 573/02 | The cost of postal equipment procured from the P. & T. Department |
| 3. Miscellaneous expenses of Army Post Office. | 573/03 | |
| 4. Mail carried by Air despatch service without pre-payment. | 573/04 | |
| (i) Telephone Charges (other than M.E.S. Army H.Q. at Delhi. Factories, Farms) | (574) | |
| 1. Telephone and Trunk calls | 574/01 | 1. Hire of Telephones and payment of trunk call charges. 2. Signals works services grant. |
| 2. Renting of circuits | 574/02 | Cost of renting of circuits from Post and Telegraph Department for Defence Services phones and telegraph net works. |
| 3. Deduct- value of stores and telecom services provided to Rashtriya Rifles | 574/03 | |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub Head -B (contd.) | | |
| (j) Payments to 'Survey of India' and other agencies for supply of Maps, Aerial photographs, Satellite imageries etc. and other services to armed forces. | 575/00 | <p>1. Contribution to Survey of India for the up keep of Cantonment maps.</p> <p>2. Annual Contribution to the Survey Department towards the cost of Survey of India.</p> <p>3. Payments made to Survey of India on account of Stores supplied to Defence Services.</p> <p>4. Expenditure in respect of Army Drawing Section sanctioned in Para 1(a) of Govt. of India, Ministry of Food and Agriculture letter No. F.23-18/51-S dt.8.5.1951.</p> <p>5. Payment to other agencies to meet the cost of Aerial photographs, Satellite imageries and other services rendered to Armed Forces.</p> |
| (k) Grant-in-aid to institutions | 577/02 | Caters for contribution to the Himalayan Mountaineering Institute, the United Services Institution etc. |
| (l) Adventure Cell | 577/03 | Expenditure on account of Army Adventure Activities will be compiled to this head. |
| (m) OP Sadbhavna | 577/05 | Expenditure on account of 'OP Sadbhavna' Will be compiled to this head. |
| (n) Army Commander's Special Financial Powers | 577/31 | Expenditure of misc. and contingent nature under 'Army Commander's Special Financial Powers, will be compiled to this head. |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub Head (B) (contd.) | | |
| (o) Anti-Malarial and Anti-fly measures | 578/00 | <p>1. Procurement of spare parts for spraying machines, grass cutting machines and other related equipments etc., Material for health education, Material for training of troops on above aspects, Purchase of items for maintenance of Demo Area, Purchase of items for maintenance of Health museum, Labour for channalisation of drains/septic tanks, Purchase of emergent and newer hygiene/chemicals.</p> <p>2. Expenditure on employment of casual labours as per existing policy for anti-fly measures/anti-malaria measures /grass cutting and cleanliness of general area in all Military Stations.</p> |
| (p) Contribution to other Governments or Departments for services rendered | 580/00 | <p>1. Payments to Civil (State) Governments on account of treatment of military personnel in Civil Hospitals.</p> <p>2. Contributions payable to Health Ministry on account of Contributory Health Scheme in Delhi in respect of Civilian personnel of Army and Inter Service Organizations.</p> |
| (q) Other Miscellaneous Charges (including Miscellaneous Grants) | 581/00 | <p>1. Charges, if any, on account of payment to the telegraph department for care of Army Mobilization Stores will be compiled to this head.</p> <p>2. Expenditure of miscellaneous nature which cannot be classified under any other head and for which provision has not been included elsewhere.</p> <p>3. Losses written off being irrecoverable.</p> <p>4. All compensation for losses including that on account of fair wear and tear of clothing.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|-----------------|--|
| Sub Head (B) (contd.) | | <p>5.Compensation for damages to crops etc. caused by artillery practice, compensation paid to compensate loss sustained by the non-assignment of land reward.</p> <p>6.House rent for military telegraph offices.</p> <p>7.Rewards for inventions.</p> <p>8.Service postage labels not provided under any other heads.</p> <p>9.Subsidy for maintenance of Dilkusha Bridge (Lucknow).</p> <p>10.Charges on account of Ceremonial parade.</p> <p>11.Charges (other than hiring of civil transport) in connection with Republic Day and Independence Day celebrations.</p> <p>12.Maintenance of beds reserved in the Lady Linlithgow Sanatorium Kasauli for Defence Ministry.</p> <p>13.Cost of law suits in connection with lands outside Cantonments not used by or not under the control of Ordnance Factories and Dairy Farms.</p> <p>14.Other incidental charges such as insurance premium etc. for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K., the incidental charges will be compiled to the same head of account to which the cost of stores is debited.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head (B) (contd.) | | <p>15. Loss due to (i) difference between the official rate and average rate of exchange in respect of sterling transactions adjustable under Debt and Deposit heads. (ii) fluctuation in the rates of exchange of foreign currencies (other than sterling).</p> <p>16. Contribution by the Defence Department of sum of Rs.250 per mensem in payment of services rendered by the Legal Remembrancer, Punjab.</p> <p>17. Arrears Charges unallocated.</p> <p>18. Fractional differences.</p> <p>19. Expenditure in connection with the maintenance of War Graves.</p> <p>20. Expenditure on the pre-integration transactions of erstwhile States.</p> |
| (r) Losses of cash | 582/00 | |
| (s) Payments to State Governments etc. in connection with the resettlement of Ex-Service personnel | 583/00 | <p>Payments to District Soldiers', Sailors', and Airmen's Boards and expenditure connected with the welfare grant of serving personnel of the Armed Forces and the Schemes for settling ex-servicemen (mainly in agricultural occupation) for which the Central Government have offered assistance to State Governments by way of grants and loans to work the Schemes on a Co-operative basis.</p> |

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY
MINOR HEAD 800 – OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-------------|--|
| Sub Head (B) (contd.) | | |
| (t).Expenditure on printing and stationery of Sainik Samachar | 589/00 | |
| Sub Head C -Sports activities | 595/01 | |
| Sub Head D - Training of Personnel (other than R & D) Abroad. | 596/01 | |
| Sub Head E - Departmental Canteens. | | |
| 1.Pay & Allowances and other Misc. expenditure | 597/01 | |
| 2.Overtime Allowances | 597/02 | |
| Sub Head F - Banking Cash Transaction Tax (BCTT) | 598/00 | Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 101 – NAVY**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) Pay and allowances commissioned and Special Duties List Officers, Midshipmen and Cadets: | | Pay of rank Officers, Parachute pay, dearness allowance, compensatory and local allowance (Bombay and Calcutta), outfit allowance, qualification pay, hard lying money, expatriation allowance, entertainment allowance, kit maintenance allowance and special disturbance allowances, flying pay, survey bounty, flying bounty. Encashment of leave entitlement of personnel who die in harness. Entertainment /representational Grant to Naval Attaches. |
| 1. Naval Headquarters | 600/01 | |
| 2. Ships (other than training Ships) | 600/02 | |
| 3. Training Ships/Establishments | 600/03 | |
| 4. Establishments and Units other than Sl. No.2 & 3 above. | 600/04 | |
| 5. Repair Organisations | 600/05 | |
| 6. Material Organisations | 600/06 | |
| 7. Others | 600/07 | The expenditure in respect of Officers employed in MES establishment for Navy works will also be debited to this head. |
| 8. DSC Officers serving with Navy | 600/08 | Note: Pay and allowances of the Naval Personnel employed in the office of the D.G.A.F.M.S. will be charged to Code No. 1/600/01 and 1/601/03 as the case may be. |
| (b) Pay and allowances Sailors etc. | | Pay of rank, expatriation allowance, good conduct pay, dearness allowance, compensatory allowance, Parachute Pay, hair cutting and washing allowance, ration allowance, money compensation in lieu of free accommodation to married sailors. Hard lying money, diving qualification rating fee, dip money and conservancy allowance payable to sailors in lieu of free conservancy services. Subsistence allowances to soldiers while in prison or custody. |
| 1. Ships other than training ships | 601/01 | |
| 2. Training Ships/Establishments | 601/02 | |
| 3. Establishments and Units other than Sl.No.1 & 2 above. | 601/03 | |
| 4. Repair Organisations. | 601/04 | The expenditure in r/o personnel below officer's rank in MES Estt. for Navy works will also be compiled to this Head. |
| 5. DSC Personnel serving with Navy | 601/05 | Note: Expenditure on other items (excluding deferred pay and kit and clothing allowance) relating to these personnel such as travelling, Stores and miscellaneous expenses, etc., will be charged to the relevant head under Major Head 2077 Minor Head 105, Minor Head 110, Minor Head 800, etc. |
| 6. Others | 601/06 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 101 - NAVY (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (c) Kit and Uniform Maintenance Allowance: | | Note: Caters for the kit and uniform maintenance allowance for sailors and boys. |
| 1. Sailors & Boys | 604/01 | |
| 2. DSC Personnel serving with the Navy. | 604/02 | |
| 3. MES personnel serving with the Navy. | 604/03 | |
| (d) Leave Travel Concession: | | |
| 1. Officers | 606/01 | |
| 2. Others | 606/02 | |

**MAJOR HEAD 2077- DEFENCE SERVICES-NAVY
MINOR HEAD 102-NAVY RESERVISTS**

| Name of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|--|
| (a) Pay and allowances of Officers | 611/01 | Pay and allowances of reserve personnel called up for training and reserve pay (retaining fee) |
| (b) Pay and allowances of Sailors | 611/02 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 104 - CIVILIANS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Training Establishments: | | Incidence on account of night duty allowance will also be accounted for under this Minor head. Pay and allowances of civilians, compensatory allowance, leave pay, subsistence allowance, house rent allowance etc. Civilians serving with Mechanical Training Establishment, the shipwright training School, the Dockyard Apprentice School, the Combined School etc. |
| 1. Officers | 616/01 | |
| 2. Others | 616/02 | |
| 3. Industrial Establishment | 616/03 | |
| 4. Overtime allowances: | | |
| i) Others | 616/04 | |
| ii) Industrial Establishment | 616/05 | |
| 5. Medical Treatment | 616/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (b) Naval Stores Organisation: | | Civilians in Stores depots (other than Armament Store Depots) of the Navy |
| 1. Officers | 617/01 | |
| 2. Others | 617/02 | |
| 3. Industrial Establishment | 617/03 | |
| 4. Overtime allowances: | | |
| i) Others | 617/04 | |
| ii) Industrial Establishment | 617/05 | |
| 5. Medical Treatment | 617/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (c) Naval Armament Supply Organisation: | | Civilians in Naval Armament Store Depots. |
| 1. Officers | 618/01 | |
| 2. Others | 618/02 | |
| 3. Industrial Establishment | 618/03 | |
| 4. Overtime allowances: | | |
| i) Others | 618/04 | |
| ii) Industrial Establishment | 618/05 | |
| 5. Medical Treatment | 618/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 104 - CIVILIANS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (d) Dockyard: | | Civilians in various departments of the Naval Dockyard viz., Industrial Manager's Deptt. Gun mounting Deptt., Personnel Deptt., Dockyard Fire Service, Commander of the yard, Spare parts distributing etc. |
| 1. Officers | 619/01 | |
| 2. Others | 619/02 | |
| 3. Industrial Establishment | 619/03 | |
| 4. Overtime allowances | | |
| i) Others | 619/05 | |
| ii) Industrial Establishment | 619/06 | |
| 5. Medical Treatment | 619/07 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (e) Naval Headquarters: | | Civilians in the various Directorates of the Naval Headquarters |
| 1. Officers | 620/01 | |
| 2. Others | 620/02 | |
| 3. Overtime allowances-Others | 620/03 | |
| 4. Medical Treatment | 620/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (f) Other Naval Miscellaneous Establishments: | | Civilians in Naval Offices at ports (other than Cochin and Vishakhapatnam) W/T Station, the pay office etc. |
| 1. Officers | 621/01 | |
| 2. Others | 621/02 | |
| 3. Industrial Establishment | 621/03 | |
| 4. Overtime allowances | | |
| i). Others | 621/04 | |
| ii). Industrial Establishment | 621/05 | |
| 5. Medical Treatment | 621/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 104 – CIVILIANS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (g) Naval Armament Inspection Organisation: | | |
| 1. Officers | 622/01 | |
| 2. Others | 622/02 | |
| 3. Industrial Establishment | 622/03 | |
| 4. Overtime allowances | | |
| i). Others | 622/04 | |
| ii). Industrial Establishment | 622/05 | |
| 5 Medical Treatment | 622/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (h) Pay & Allowances of MES Establishment: | | |
| 1. Officers | 623/01 | |
| 2. Others | 623/02 | |
| 3. Overtime Allowance- Others | 623/04 | |
| 4. Medical Treatment | 623/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 105 – TRANSPORTATION**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a). Passage and conveyance of Naval Personnel. | | |
| 1.Tour expenses of Naval and Civilian Officers within India: | | |
| i). Service Officers | 626/01 | |
| ii). Civilian Officers | 626/02 | |
| iii). Sailors | 626/03 | |
| 2.Other traveling and outstation allowances for moves within India: | | |
| i). Service Officers | 626/06 | 1.Travelling expenses of Naval Civilian Officers (other than those debitabale to Sub head (a)1 above) and their families by air, rail, road and sea. |
| ii). Civilian Officers | 626/07 | 2.Charges connected with those travelling on warrants, concession vouchers, and outstation allowances. |
| iii). Sailors | 626/08 | |
| 3.Travelling Allowances for Moves from and to India: | | |
| i). Service Officers | 626/10 | 1.Passage for Naval Civilian Officers and others deputed abroad for training/courses of instructions/posting to Embassies abroad etc. |
| ii). Civilian Officers | 626/11 | 2.Moves of personnel from abroad to India |
| iii). Sailors | 626/12 | |
| 4.Other Travelling expenses | | |
| | 626/13 | 1.Recruiting tour expenses |
| | | 2.Travelling and other allowances payable to non-official members of committees etc. in respect of Indian Navy. |
| | | 3. Disturbance allowance. |
| | | 4. Any other expenditure of a miscellaneous nature. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 105 - TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (b). Freight Charges: | | Freight, port trust, dock dues, rail charges and other miscellaneous expenditure on stores (within Indian limits) |
| i). Transportation of Submarines | 626/16 | |
| ii). Transportation of Air Craft | 626/17 | |
| iii). Transportation of Naval Stores by Rail | 626/18 | |
| iv). Transportation of Ordnance Stores/Equipment by Road | 626/19 | |
| | | Note: Sea freight charges payable in India on imported stores, will be compiled to the same head of account to which the cost of the stores is debited. |
| (c). Piloting and Towing | 626/20 | 1. Pilotage fees to Navy Officers, Piloting and towing, mooring and wharfage fees. 2. Dock dues, hire of boats, tugs etc. and assistance rendered in ports in connection with piloting, docking and undocking, mooring etc. |
| (d). Hire of Vessels | 626/21 | Hire charges of vessels for transport of stores and personnel from port to port and between port and ships |
| (e). Hired Transport: | | |
| i. Personnel | 626/25 | 1. Hire of Transport for personnel and Stores |
| ii. Stores | 626/26 | 2. No hire charges are payable to ASC when the MT in question belongs to the ASC itself. |
| (f). Passage and conveyance of MES Estt. | 626/30 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 106 – REPAIRS AND REFITS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub-head “A” Repairs and Refits of Ships, Small Crafts and related stores: | | 1. Expenditure on Refits viz; Short Refits, Normal Refits and Medium Refits will be compiled under this Head. 2. No expenditure incurred on account of modernization meant for increasing the Weapon/Navigation/Communication/Radar capability will be booked under this Head. |
| 1.Payment to Public Sector Units | 627/01 | |
| 2.Payment to Private Firms | 627/02 | Payments to Private Firms for carrying out repairs and refits to ships and aircrafts held on Naval charge (including component/parts thereof), where necessary facilities for the purpose are not available in the Navy. |
| 3.Payment for repairs abroad | 627/03 | Payment to foreign Governments for Services on repairs etc. rendered by them to Naval Ships visiting foreign ports for cruises. |
| Sub-head “B”. Repairs and Refits of Sub Marines and related stores: | | |
| 1.Payment to Public Sector Units | 627/04 | |
| 2.payment to Private Firms | 627/05 | |
| 3.Payment for repairs abroad | 627/06 | |
| Sub-head “C”. Repairs and Refits of Aircrafts and related stores: | | |
| 1.Payment to Public Sector Units | 627/07 | |
| 2.payment to Private Firms | 627/08 | |
| 3.Payment for repairs abroad | 627/09 | |
| Sub-head “D”. Repairs and Refits of other Misc. stores: | | |
| 1.Payment to Public Sector Units | 627/10 | Caters also for washing charges of public clothing and charges on initial alterations to clothing etc., issued from stock Equipment and Machinery of Naval Dockyards, Crane, Sound blasting cleaning/painting of tanks and Misc. items. |
| 2.Payment to Private Firms | 627/11 | |
| 3.Payment for repairs abroad | 627/12 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Naval Stores | | |
| (i) Naval stores including W/T equipment etc. | (636) | |
| 1.Local purchase | 636/01 | Stores and equipment procured under local purchase powers of Naval Instruction 1/S/2003 except bulk procurements by MOs/NSDs. |
| 2.Central purchase | 636/02 | <p>1.The cost of stores received from other Services and Departments will also be compiled to the head "Central Purchase".</p> <p>2.Procurement of stores from Central and State Undertakings (like B.E.L., H.A.L. etc.) through Central Purchase Agencies or by direct purchase with the concurrence of the Ministry of Defence (Finance) will also be debited to this head.</p> <p>Note: Stores purchased from the above undertakings under direct/local purchase powers delegated to the Administrative Authorities will be debited to the Detailed Head "Local Purchase". With effect from 1971-72 expenditure on stores formerly debitable to the head "Charges in England" is also booked to this head.</p> |
| 3.Deduct-Value of stores issued on payment to M.E.S. Army, Air Force. | 636/03 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 – STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head (a) (contd.) | | |
| (ii) Boats & Yard crafts: | | This head will be operated upon for all renewal/ replacements, maintenance/ upkeep etc. |
| 1.Local purchase | 636/05 | |
| 2.Central purchase | 636/06 | Remarks as against (a) (i) (2) above. With effect from 1971-72 expenditure on stores formerly debitable to the head 'Charges in England' is also debitable to this head. |
| 3.Deduct-Value of stores issued on payment to MES, Army, Air Force. | 636/07 | |
| (iii) Electrical Equipment (including submarine batteries) | | |
| 1.Local purchase | 636/09 | |
| 2.Central purchase | 636/10 | Remarks as against (a) (i) (2) above. With effect from 1971-72 expenditure on stores formerly debitable to the head 'Charges in England' is also debitable to this head. |
| 3.Deduct-Value of stores issued on payment to MES, Army, Air Force. | 636/11 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head (a) (contd.) | | |
| (iv) Radars and Associated Equipments: | | |
| 1.Local purchase | 636/13 | |
| 2.Central purchase | 636/14 | Remarks as against (a) (i) (2) above, With effect from 1971-72 expenditure on stores formerly debitable to the head 'Charges in England' is also booked to this head. |
| 3.Deduct- Vaule of stores issued on payment to MES, Army & Air Force. | 636/15 | |
| (v). Communication and Electronic Warfare Equipments: | | |
| 1.Local purchase | 636/17 | |
| 2.Central purchase | 636/18 | Same remarks as against (a) (i) (2) above. With effect from 1971-72 expenditure on stores formerly debitable to the head 'Charges in England' is also booked to this head. |
| 3.Deduct- Value of stores issued on payment to MES. Army & Air Force. | 636/19 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-------------|---|
| Sub.Head (a) (contd.) | | |
| (vi) Hydrographic Equipment: | | |
| 1.Local purchase | 636/21 | |
| 2.Central Purchase | 636/22 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 636/23 | |
| (vii) Diving Equipment and Stores: | | |
| 1.Local purchase | 636/29 | |
| 2.Cental Purchase | 636/30 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 636/31 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|-------------|---|
|--------------------|-------------|---|

Sub.Head (a) (contd.)

(viii) Meteorology Equipment:

| | | |
|--|--------|--|
| 1.Local Purchase | 636/33 | |
| 2.Central Purchase | 636/34 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 636/35 | |

(ix) Equipment for Training:

| | | |
|--|--------|--|
| 1.Local Purchase | 636/37 | |
| 2.Central Purchase | 636/38 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 636/39 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-------------|---|
| Sub.Head (a) (contd.) | | |
| (x) Soviet Stores -Interest and Credit Installments: | | |
| 1.Naval Stores | 636/41 | |
| 2.Lubricants | 636/42 | |
| 3.Air Equipment and Stores | 636/43 | |
| 4.Armament Equipment & Stores | 636/44 | |
| 5.Weapon Equipment & Stores | 636/45 | |
| 6.Dockyard Equipment & Stores | 636/46 | |
| 7.Training Equipment & Stores | 636/47 | |
| 8.Misc. | 636/48 | |
| (xi) Soviet Stores - Cash and Carry: | | |
| 1.Naval Stores | 636/49 | |
| 2.Lubricants | 636/50 | |
| 3.Air Equipment & Stores | 636/51 | |
| 4.Armament, Equipment & Stores | 636/52 | |
| 5.Weapon Equipment & Stores | 636/53 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head (a) (xi) (contd.) | | |
| 6.Dockyard Equipment & Stores | 636/54 | |
| 7.Training Equipment & Stores | 636/55 | |
| 8.Misc. | 636/56 | |
| (xii) Equipment supplied by DGOF | 636/57 | All kinds of Naval Stores under Sub head (a) may be booked to this head. |
| (b) Provision and water | | |
| (i) Provision: | | |
| 1.Local Purchase | 637/01 | |
| 2.Central Purchase | 637/02 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 637/03 | |
| (ii) Water: | | |
| 1.Local Purchase | 637/04 | |
| 2.Central Purchase | 637/05 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 637/06 | |
| (c) Petrol and lubricants for MT Vehicles including specialist vehicles. | (638) | |
| (d) Coal, Firewood and cooking Gas | (639) | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (e) Oil and Fuel | | |
| (i). FFO | | |
| 1. Local Purchase | 640/01 | |
| 2. Central Purchase | 640/02 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 640/03 | |
| (ii). LSHSD | | |
| 1. Local Purchase | 640/04 | |
| 2. Central Purchase | 640/05 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 640/06 | |
| (iii) JPS/ATFK 50 | | |
| 1. Local Purchase | 640/07 | |
| 2. Central Purchase | 640/08 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 640/09 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub.Head (e) (contd.) | | |
| (iv) AVGAS | | |
| 1.Local Purchase | 640/10 | |
| 2.Cental Purchase | 640/11 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force. | 640/12 | |
| (v) Lubricants (Ship & Submarines) | | |
| 1.Local Purchase | 640/13 | |
| 2.Central Purchase | 640/14 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force | 640/15 | |
| (vi) Lubricants (Aviation) | | |
| 1.Local Purchase | 640/16 | |
| 2.Central Purchase | 640/17 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force | 640/18 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head (e) (contd.) | | |
| (vii) Others: | | |
| 1.Local Purchase | 640/19 | |
| 2.Central Purchase | 640/20 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army& Air Force | 640/21 | |
| (f) Armament Stores: | | |
| 1.Local Purchase | 641/01 | |
| 2.Central Purchase | 641/02 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force | 641/03 | |
| 4.Armament stores supplied by DGOF | 641/04 | |
| (g) Clothing stores: | | |
| 1. Local Purchase | 642/01 | |
| 2. Central Purchase | 642/02 | |
| 3. Deduct-Value of Stores issued on payment to MES, Army & Air Force | 642/03 | |
| 4.Clothing stores supplied by DGOF | 642/04 | |
| (h) Medical Stores | (643) | |
| (i) Mechanical Transport Vehicles and connected stores | (644) | <p>1.Expenditure on procurement which have a value of less than Rs.10 Lakhs each and which have a life of less than 7 years is to be compiled to this head.</p> <p>2.This head will also be operated for all renewals/replacements, maintenance/upkeep etc. irrespective of value/life of the item.</p> |
| (i) General Service Vehicles | | |
| 1.Local Purchases | 644/01 | |
| 2.Central Purchases | 644/02 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force | 644/03 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-------------|---|
| Sub.Head (i) (contd.) | | |
| (ii) Specialist Vehicles: | | |
| 1.Local Purchase | 644/04 | |
| 2.Central Purchase | 644/05 | |
| 3.Deduct-Vallue of Stores issued on payment to MES, Army & Air Force | 644/06 | |
| (j). Spare parts including machinery for Dockyard and other Estts. | | |
| (i) Engineering Equipments: | | |
| 1.Local Purchase | 645/01 | |
| 2 Central Purchase | 645/02 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force | 645/03 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head (j) (contd.) | | |
| (ii) M & S for Ships and Submarines: | | |
| 1.Local Purchase | 645/04 | |
| 2.Central Purchase | 645/05 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force | 645/06 | |
| (iii) M & S for Dockyards and Repair Organisation: | | |
| 1.Local Purchase | 645/07 | |
| 2.Central Purchase | 645/08 | |
| 3.Deduct-Value of Stores issued on payment to MES, Army & Air Force | 645/09 | |
| (k) Weapon Spares/Equipment | (646) | |
| (l) Special Equipment for Scientific Laboratories | (647) | |
| 1.Local Purchase | /01* | |
| 2.Central Purchase | /02* | |
| 3.Deduct-Value of stores issued on payment to MES, Army & Air Force | /03* | |
| | | * One of the codes 638, 639, 643, 646 and 647 as the case may be |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 110 - STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (m) . Aviation Stores | | |
| i) . Air Stores: | | |
| 1. Local Purchase | 648/01 | |
| 2. Central Purchase: | | |
| a). Stores procured from HAL | 648/02 | |
| b). Stores procured from other sources. | 648/03 | |
| 3. Deduct-Value of stores issued on payment to MES, Army, Air Force etc. | 648/04 | |
| ii) . Safety equipment and flying clothing: | | |
| 1. Local Purchase | 648/05 | |
| 2. Central Purchase: | | |
| a). Stores procured from HAL | 648/06 | |
| b). Stores procured from other sources. | 648/07 | |
| 3. Deduct-Value of stores issued on payment to MES Army, Air Force etc. | 648/08 | |
| (n) Custom duty | 649/00 | Customs duty on all types of stores is compilable to this head. |
| (o) Information Technology | | |
| 1. Hardware: | | |
| i). Local Purchase | 650/01 | Similar remarks as under 110 H Army. |
| ii). Central Purchase | 650/02 | |
| 2. Software: | | |
| i). Local Purchase | 650/03 | |
| ii). Central Purchase | 650/04 | |
| 3. Maintenance: | | |
| i). Local Purchase | 650/05 | |
| ii). Central Purchase | 650/06 | |
| 4. Computer Stationery & consumables: | | |
| i). Local Purchase | 650/07 | |
| ii). Central Purchase | 650/08 | |
| 5. Information Technology Training: | | |
| i). Local Purchase | 650/09 | |
| ii). Central Purchase | 650/10 | |
| (p) Indigenous development of equipment/systems/spares. | | |
| i) Engineering | 650/21 | |
| ii) Electrical | 650/22 | |
| iii) Weapon | 650/23 | |
| iv) Armament | 650/24 | |
| v) Hull | 650/25 | |
| vi) Naval Stores | 650/26 | |
| (q) Research and Development in Navy | | |
| (i) Engineering | 650/31 | |
| (ii) Electrical | 650/32 | |
| (iii) Weapon | 650/33 | |
| (iv) Armament | 650/34 | |
| (v) Naval Stores | 650/35 | |
| (vi) Medical | 650/36 | |
| (vii) Oceanography & Meteorology | 650/37 | |
| (viii) Aviation | 650/38 | |
| (ix) Underwater | 650/39 | |
| (x) Hydrography | 650/40 | |
| (xi) Miscellaneous | 650/41 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 111 – WORKS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) Major works | | The cost of new Major works undertaken on or after 1-4-48 will be debited to Major Head 4076, Sub-Major Head 02 |
| (1) Works executed under the operational works procedure | 651/01 | Caters for the expenditure on operational works irrespective of the cost including maintenance of assets not taken over by the MES. |
| (2) Other Revenue Works | 651/02 | Original works costing more than Rs.20,000 and upto 1,00,000 (including POL projects) |
| (b) Minor works | 652/00 | |
| (c) Losses | 654/00 | |
| (d) Maintenance-Building, communications etc. | (655) | |
| 1.Maintenance-permamnet buildings | 655/01 | |
| 2.Maintenance-temporary buildings | 655/02 | |
| 3.Maintenance-Hired/Leased/ Requisitioned buildings | 655/03 | |
| 4.Roads | 655/04 | |
| 5.Furniture | 655/05 | |
| 6.Special repairs | 655/06 | Caters for the special repairs to buildings, furniture, Jetties, Wharfs, Platforms, Runways, Taxi Tracks, etc. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 111 - WORKS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| 7.Miscellaneous | 655/07 | |
| 8.Wages and Salaries | 656/00 | Incidence on account of night duty allowance will also be accounted for under this head. |
| 9.Maintenance of Air Fields | 656/01 | |
| 10.Maintenance of Heritage Buildings | 657/01 | |
| 11.Maintenance of Museums | 657/02 | |
| 12. Vikrant Museum Project | 657/03 | Expenditure on Vikrant Museum Project will be compiled to this head. |
| (e) Maintenance and operation of installations | (658) | |
| 1.Water Supply | | |
| (i) Payment of tariff Bills | 658/01 | |
| (ii) Expenditure on Maintenance & repair | 658/08 | |
| 2. Electricity and Gas | | |
| i). Payment of Tariff Bills | 658/03 | Recoveries on account of water and electricity will be compiled under Minor Head 104 of Major Head 0077. |
| ii). Expenditure on Maintenance & repair | 658/09 | |
| 3.Refrigeration and Air Conditioning | 658/05 | |
| 4.Special repairs | 658/06 | |
| 5.Miscellaneous | 658/07 | Expenditure on running and maintenance of disinfectors, boilers, stand by sets telephone bills debitable to installation, expenditure on battery charging etc. |
| 6.Wages and Salaries | 659/00 | Incidence on account of night duty allowance will also be accounted for under this head. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 111-WORKS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (f) General charges | | |
| 1.Rent for Hired/ Leased/ Requisitioned Buildings including annual recurring compensation: | | |
| (i) MES | 660/01 | |
| (ii) DL & C | 660/02 | |
| 2.Rates and Taxes: | | |
| (i) Cantonment Boards | 660/03 | |
| (ii) Other local Bodies | 660/11 | |
| 3.Payment for Railway sidings and Platforms | 660/04 | |
| 4.Rent for Hired/Leased/Requisitioned Land including annual recurring compensation: | | |
| (i) MES | 660/05 | |
| (ii) DL&C | 660/06 | |
| 5.Terminal compensation: | | |
| (i) MES | 660/07 | |
| (ii) DL&C | 660/08 | |
| 6.Miscellaneous: | | |
| (i) MES | 660/09 | |
| (ii) DL&C | 660/10 | |
| 7.Ground rent for Hall of State at Pragati Maidan | 660/21 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 111-WORKS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| 8. Wages and Salaries | 660/25 | Incidence on account of night duty allowance will also be accounted for under this head. |
| (g) Departmental charges on works services rendered by the M.E.S. etc. | 661/00 | <p>1.All departmental charges to be levied on Navy Works executed by the M.E.S.</p> <p>2.Departmental charges (other than pensionary charges) on Works Services carried out as a standing arrangement by other Departments for the Navy.</p> <p>Note: Departmental charges levied by other departments on account of occasional works will be charged direct to the works.</p> |
| (h) Maintenance Dredging: | (662) | |
| (i) Bombay | 662/01 | |
| (ii) Visakhapatnam | 662/02 | |
| (iii) Cochin | 662/03 | |
| (iv) Karwar | 662/04 | |
| (v) Others | 662/05 | |
| (i) Maintenance of Marine Assets: | (663) | |
| (i) D G N P (Mumbai) | 663/01 | |
| (ii) D G N P (Visakhapatnam) | 663/02 | |
| (iii) Base Repair Organisation Kochi | 663/03 | |
| (iv) Port Blair | 663/04 | |
| (v) Karwar | 663/05 | |
| (vi) Others | 663/06 | |
| (j) MES Advances | 664/00 | |
| (k) Tools, Plants & Machinery | | |
| I. Tools & Plants | | |
| (1) New Supplies (other than vehicles) | 665/01 | |
| (2) New Supplies-Vehicles. | 665/02 | |
| (3) Repairs & Renewals of Tools & Plants | 665/03 | |
| (4) Repairs of vehicles | 665/04 | |
| (5) Payments to other Deptts. | 665/05 | |
| (6) Deduct-credit from other Deptts. | 665/06 | |
| II. Wages & Salaries | 666/00 | Same remarks as at item (e) 6 above |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub-Head "A" Pay and allowances of Service Personnel: | | |
| 1. Officers | 690/01 | Pay of Rank /appointment, Parachute Pay, Parachute Reserve Pay, Specialist Pay, Qualification Pay, Air Observation Pilots Pay, D.A., Compensatory and Local allowance, Kit maintenance allowance/ Uniform Allowance, Camp kit allowance, Initial outfit allowance for all officers (excluding those coming out of Military College), Renewal outfit allowance, Entertainment allowance, Special Disturbance allowance, Compensation in lieu of inferior accommodation and other services, Ration allowance and other Misc. allowances given in lieu of services. |
| 2. Other Ranks | 690/02 | Pay and allowances as applicable under Army Minor head- 101. Sub head (B), Navy Minor head -101 Sub head (b) & (c) and Air Force Minor head-101 Sub head (c) |
| 3. DSC Personnel | 690/03 | |
| Sub-head "B" Pay and allowances of Civilians: | | |
| | | As per Navy Minor Head- 104. Sub head (a) to (g). |
| 1. Officers | 691/01 | |
| 2. Others | 691/02 | |
| 3. Industrial Establishment | 691/03 | |
| 4. Overtime allowance: | | |
| (a) Others | 691/04 | |
| (b) Industrial Establishment | 691/05 | |
| 5. Payment to Casual/Daily Rated Labourers. | 691/06 | |
| 6. Pay and allowances Civilians MES Estt: | | |
| (a) Officers | 691/07 | |
| (b) Others | 691/08 | |
| (c) Industrial Estt. | | |
| (i) Wages (B/R) | 691/09 | |
| (ii) Wages (E/M) | 691/10 | |
| (iii) Wages (Tools/Plants) | 691/11 | |
| (d) Deduct: Credit for services rendered to other departments. | 691/12 | |
| 7. Medical Treatment | 691/13 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub-head "C" Misc. Expenses | | As per Army Minor head- 800(b), Navy Minor head -800(a) and Air Force Minor head -800(a) |
| 1. Unit allowances and miscellaneous expenses. | | |
| (a). Afloat Establishments | 692/01 | |
| (b). Training Establishments | 692/02 | |
| (c). Naval Stores Organisation | 692/03 | |
| (d). Naval Armament Supply Organisation | 692/04 | |
| (e). Dockyard | 692/05 | |
| (f). Other Misc. Establishments | 692/06 | |
| (g). Naval Armament Inspection Organisation | 692/07 | |
| (h). HQ IDS | 692/08 | |
| 2. Repairs and refits of ships, small Crafts and related stores | | As per Navy Minor head- 106.A |
| (a). Payment to Public Sector Units. | 692/09 | |
| (b). Payment to Private Firms. | 692/10 | |
| (c). Payment for repairs Abroad | 692/11 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-head C(contd.) | | |
| 3. Repairs and refits of submarine and related stores. | | As per Navy Minor head.106 B |
| (a). Payment to Public Sector Units: | 692/12 | |
| (b). Payment to Private Firms. | 692/13 | |
| (c).Payment for repairs abroad | 692/14 | |
| 4. Repairs and refits of Air Crafts and related stores: | | As per Navy Minor head. 106 C |
| (a).Payment to Public Sector Units. | 692/15 | |
| (b).Payment to Private Firms. | 692/16 | |
| (c).Payment for repairs abroad | 692/17 | |
| 5. Repairs of other Misc. Stores | | As per Navy Minor head- 106.D |
| (a).Payment to Public Sector Units. | 692/18 | |
| (b).Payment to Private Firms. | 692/19 | |
| (c).Payment for repairs abroad | 692/20 | |
| 6. Printing Charges, Stationery and Forms: | | As per Navy Minor head 800(b). |
| (a).Printing. | 692/21 | |
| (b).Stationery and Forms. | 692/22 | |
| 7. Amenities | 692/23 | As per Navy Minor head 800(c). |
| 8. Telephone Charges: | | As per Navy Minor head 800(d). |
| (a).Telephone and Trunk Call. | 692/24 | 1. Hire of Telephones and payment of trunk call charges. 2. Signal works services grant (other than those covered under IT grants, if any) |
| (b).Renting of circuits. | 692/25 | Cost of renting of circuits from Post and Telegraph Department for Defence Services phones and telegraph net works. |
| 9. Other Misc. Expenditure. | 692/26 | As per Navy Minor head 800(e)(i). |
| 10. Foreign Specialist/Training of personnel abroad: | | As per Navy Minor head 800(e)(ii). |
| (a).Foreign specialists on deputation to India. | 692/27 | |
| (b).Indian personnel abroad for training/Acquisitions/Delivery of acceptance Trails. | 692/28 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| 11.Conservancy | 692/29 | As per Air Force Minor head 800(d). |
| 12.Anti-sabotage measures. | 692/30 | As per Air Force Minor head 800(c). |
| 13.Meteorological facilities provided by Civil Deptt. | 692/31 | As per Air Force Minor head 800(b). |
| 14.Civilian Training Grant/ Annual Training Grant/General Education Training Grant and Library Grant. | 692/32 | |
| 15.Sports and Adventure. | 692/33 | |
| 16.Anti Malaria. | 692/34 | |
| 17.Hot Weather Appliances/ Amenities. | 692/35 | |
| 18.Flight Safety | 692/36 | |
| 19.Research and Development activities | 692/37 | Expenditure on procurement of signal analysis equipments & other Research & Development activities. |
| 20.Expenditure on Training, Symposia & Conferences | 692/38 | Expenditure connected with Seminars, Conferences, Symposia, inviting guest Lecturers for training courses etc. |
| 21.Grants-in-aid to Institutions | 692/39 | |
| Sub-head "D" Transportation. | | |
| (a) Traveling and Out-station allowances. (Temp duty/Permanent move) | 693/01 | |
| (b) Rail Charges: | | |
| 1.Movement of personnel | 693/02 | As per Army Minor head 105-B(1) |
| 2.Movement of Stores | 693/03 | As per Army Minor head 105-B(2) |
| (c) Sea and Inland water Transportation Charges: | | |
| 1.Movement of personnel | 693/04 | As per Army Minor head 105-C(1) |
| 2.Movement of Stores | 693/05 | As per Army Minor head 105-C(2) |
| (d) Air Transportation Charges | 693/06 | |
| (e) Hired Transport: | | As per Navy Minor head 105-(e) |
| (I). Civil Hired Transport | 693/07 | |
| (II). Porters and Ponies | 693/08 | |
| (f) Road Warrants and Miscellaneous. | 693/09 | |
| (g) Piloting and Towing | 693/10 | As per Navy Minor head 105-(c) |
| (h) Hire of Vessels | 693/11 | As per Navy Minor head 105-(d) |
| (i) Passage and Conveyance of MES Estt. | 693/12 | |
| Sub-head "E" Stores | | |
| 1. Provision and water: | | |
| (a) Local Purchase | 694/01 | As per Navy minor head 110(b). |
| (b) Central Purchase | 694/02 | |

MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-head E (contd) | | |
| 2.Oil and Fuel | | |
| (a). Local Purchase | 694/03 | |
| (b). Central Purchase | 694/04 | |
| 3.Coal, Fire wood & cooking Gas | | |
| (a). Local Purchase | 694/05 | |
| (b). Central Purchase | 694/06 | |
| 4.Other ASC Stores | | |
| (a). Local Purchase | 694/07 | As per Army minor head 110 A(e). |
| (b). Central Purchase | 694/08 | |
| 5.Naval Stores | | |
| (a). Local Purchase | 694/09 | As per Navy minor head 110 (a) |
| (b). Central Purchase | 694/10 | |
| 6.Petrol and lubricants for MT vehicle including specialist vehicles | | |
| (a). Local Purchase | 694/11 | |
| (b). Central Purchase | 694/12 | |
| 7.Armament Stores | | |
| (a). Local Purchase | 694/13 | |
| (b). Central Purchase | 694/14 | |
| (c). Supply by DGOF | 694/15 | |
| 8.Clothing Stores | | |
| (a). Local Purchase | 694/16 | |
| (b). Central Purchase | 694/17 | |
| (c). Supply by DGOF | 694/18 | |
| 9.Medical Stores | | |
| (a). Local Purchase | 694/19 | |
| (b). Central Purchase | 694/20 | |
| 10.MT Vehicles & Connected Stores | | |
| (a). Local Purchase | | |
| (i) New Supply (Other than Vehicles) | 694/21 | |
| (ii) New Supply of Vehicles | 694/22 | |
| (iii) Repairs & Renewals | 694/23 | |
| (iv) Repairs of Vehicles | 694/24 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|--|
| (b). Central Purchase | | |
| (i) New Supply (Other than Vehicles) | 694/25 | |
| (ii) New Supply of Vehicles | 694/26 | |
| (iii) Repairs & Renewals | 694/27 | |
| (iv) Repairs of Vehicles | 694/28 | |
| 11. Weapons spares & Eqpt. | | |
| (a). Local Purchase | 694/29 | |
| (b). Central Purchase | 694/30 | |
| 12. Spl. Eqpt for Scientific lab | | |
| (a). Local Purchase | 694/31 | |
| (b). Central Purchase | 694/32 | |
| 13. Aviation Stores | | |
| (a). Local Purchase | 694/33 | |
| (b). Central Purchase | 694/34 | |
| 14. Custom Duty | 694/35 | |
| 15. Deduct- value of stores issued on payment to other services. | 694/36 | |
| 16. Information Technology | | |
| (a). Hardware | | 1. Expenditure on procurement of Computers and connected stores. |
| i). Local Purchase | 694/41 | 2. Expenditure costing less than Rs 10 lakhs and with less than 7 years expected life will be compiled to this head. |
| ii). Central Purchase | 694/42 | |
| (b). Software | | 1. Expenditure on purchase of Software . |
| i). Local Purchase | 694/43 | 2. Expenditure costing less than Rs 10 lakhs and with less than 7 years expected life will be compiled to this head. |
| ii). Central Purchase | 694/44 | |
| (c). Maintenance | | Caters for expenditure on maintenance of Computers etc. |
| i). Local Purchase | 694/45 | |
| ii). Central Purchase | 694/46 | |
| (d). Computer Stationery and Consumables | | Caters for expenditure on procurement of Computer Stationery and consumable items |
| i). Local Purchase | 694/47 | |
| ii). Central Purchase | 694/48 | |
| (e). Information Technology Training: | | Caters for expenditure on Information Technology Training. |
| i). Local Purchase | 694/49 | |
| ii). Central Purchase | 694/50 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub-head "F" Expenditure on Works. | | |
| 1. Major Works (Revenue Works) | | |
| (a) Works executed under operational works procedure | 695/01 | As per Navy Minor head 111(a)(1) |
| (b) Other Revenue Works | 695/02 | As per Navy Minor head 111(a)(2) |
| 2. Minor Works | 695/03 | |
| 3. Losses | 695/04 | |
| 4. Maintenance-Buildings and Communications: | | |
| (a) Maintenance of permanent buildings. | 695/05 | |
| (b) Maintenance of Temp. buildings. | 695/06 | |
| (c) Maintenance of hired/leased/ requisitioned buildings. | 695/07 | |
| (d) Airfield, Runways, Taxi Tracks hard standings, Aprons etc. | 695/08 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 112-JOINT STAFF (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-------------|---|
| 5. Maintenance and operation of installations: | | |
| (a) Water supply: | | |
| (i) Tariff | 695/09 | |
| (ii) Repairs (other) | 695/10 | |
| (b) Electric Supply: | | |
| (i) Tariff | 695/11 | |
| (ii) Repairs (other) | 695/12 | |
| (c) Refrigeration and Air Conditioning: | | |
| (i) Tariff | 695/13 | |
| (ii) Repairs (other) | 695/14 | |
| 6. General Charges | 695/15 | |
| 7. Departmental Charges | 695/16 | |
| 8. Maintenance Dredging | 695/17 | |
| 9. Maintenance of Marine Assets. | 695/18 | |
| 10. Military Roads | 695/19 | |
| 11. Furniture | 695/20 | |
| 12. Special repairs: | | As per Army Minor head 111 B (d) |
| (a) Buildings | 695/21 | |
| (b) Roads | 695/22 | |
| (c) Furniture | 695/23 | |
| (d) E/M Works | 695/24 | |
| 13. Miscellaneous: | | As per Army Minor head 111 B (e) |
| (a) B&R Maintenance | 695/25 | |
| (b) E&M Maintenance | 695/26 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Unit allowances and miscellaneous expenses | | |
| 1. Afloat Establishments | 677/01 | <p>1. Official postage, postage labels for official telegrams</p> <p>2. Gharry and boat hire when proceeding on duty, washing of ships, hospital linen.</p> <p>3. Boat hire for removing ashes etc. Tinning cooking utensils. Purchases of post and telegraph guides, Petty charges, Money order commission, conveyance of water to the ship, advertisement charges for purchasing of provisions, oils, fuel, coal etc. to ships, Advertisement charges for the sale of ships and vessels. Repairing cleaning etc. of carpets etc. held on permanent charge on board the ships. Purchase of typewriters for ships.</p> <p>4. Charges for registration of abbreviated telegraphic addresses. Educational training grant. Local purchase of petty stores.</p> <p>5. Musketry training of the sailors of the Navy ships, viz. (a) Hire of lorries to convey the sailors to the rifle ranges (b) Hire of military ranges and necessary equipment</p> <p>6. Maintenance of band</p> <p>7. Cost of photographs required for the identity passes (except in the case of private servants)</p> |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------------------------|----------|--|
| (a) (contd.) | | |
| 2. Training Establishment | 677/02 | <p>1.Office contingencies</p> <p>2.Postage labels for telegrams, official postage, purchase of office furniture, money order commission, book binding, petty charges, liveries and clothing for servants etc.</p> <p>3.Charges on registration of abbreviated telegraphic addresses</p> <p>4.Reparis to office furniture</p> <p>5.Washing charges of sickbay linen, purchase of Post and Telegraph guides, books of references, periodicals and publications, advertisement charges, purchase of typewriters, Educational Training Grant, Musketry training of the sailors employed in boys training establishments, viz, (a) hire of lorries to convey the sailors to the rifle range, (b) hire of Military ranges and necessary equipment and maintenance of land.</p> <p>6.Charges on account of repair to shoes etc., of boys and direct entry ratings under training and tailoring charges for stitching of uniforms</p> <p>7.Cost of photographs required for the identity passes (except in the case of private servants)</p> |
| 3.Naval Store Organisation | 677/03 | Office contingencies as detailed against item 2 |
| 4.Naval Armament Supply Organisation | 677/04 | Office contingencies as detailed against item 2 |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------|----------|---|
| (a) (contd.) | | |
| 5.Dockyard | 677/05 | <p>1 Contingencies</p> <p>2 Official postage, postage labels for telegrams, purchase of office furniture, petty charges, purchase of liveries and clothing for servants, carriage of stationery and forms, carriage of office records, book binding charges, purchase and repairs to typewriters, advertisement charges for purchasing stores</p> <p>3.Maintenance of motor lorries excluding pay and overtime pay of drivers</p> <p>4.Maintenance of Dockyard garden including wages of Malis.</p> <p>5.Charges for the registration of abbreviated telegraphic addresses. Maintenance of Dockyard clock tower</p> <p>6.Purchase of books of reference, periodicals and publications</p> <p>7.Cost of milk purchased locally for supply to individuals engaged in occupations involving risk of lead poisoning</p> <p>8. Cost of photographs required for the identity passes (except in the case of private servants)</p> |
| 6.Naval Headquarters | 677/06 | <p>1. Office contingencies</p> <p>2. As enumerated against item (2) and other miscellaneous types of expenditure</p> |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) 6(contd.) | | <p>3.Expenditure of non-recurring nature debitable to the small measures grant as contemplated in Government of India Ministry of Defence letter No.6494-M/Coord(A), dated 23-8-48</p> <p>4.Rental charges, call bells and push buttons etc.</p> <p>5.Cost of photographs required for the identity passes (except in the case of private servants)</p> <p>6.Honoraria payable to stenographers who are employed to take verbatim reports of the meetings, conferences, etc., arranged by the Naval Headquarters as contemplated in Ministry of Defence OM No.53399/CAO/A/(P&C)/4364/D (Est.I), dated 19.3.55</p> <p>7.Enertainment grant sanctioned by the Chief of Naval Staff (when appointment is held by Naval Officers vide NI 144/59)</p> <p>8.Expenditure towards the cost of fire precautionary arrangements in NHQ in respect of First Aid Fire appliances placed in NHQ.</p> |
| 7.Other Miscellaneous Establishments | 677/07 | <p>Similar to those given against item 2.</p> <p>Entertainment grant sanctioned of the Flag Officer Commanding in-chief command</p> |
| 8.Naval Armament Inspection Organisation | 677/08 | Similar to those given against item 2 |
| 9.Training of Civilian Employees of the Indian Navy | 677/09 | |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (b) Printing charges, Stationery and forms: | | |
| 1. Printing | 679/01 | Note: Same particulars as given against Code Nos. 1/570/01 and 1/570/02 will apply. |
| 2. Stationery and Forms | 679/02 | |
| (c) Amenities | | |
| | 680/00 | Purchase of articles of amenities which are not included in the authorised scale, sport gear, indoor games, literature, radios, gramophone-records, musical instruments, etc. and other amenities that help in the well-being and morale of the soldiers. |
| (d) Telephone Charges | | |
| 1. Telephone and Trunk Call | 681/01 | Hire of telephones and payment of trunk call charges |
| 2. Renting of Circuits | 681/02 | Cost of renting of circuits from Posts and Telegraph Department for Defence Services telephones and telegraph network. |
| (e) (i) Other Misc. Expenditure | | |
| | 685/00 | 1. Payment to civil (State) Government on account of medical treatment of Naval personnel in Civil Hospitals 2. Expenditure in connection with the Navy Groups of the Ordnance Depot, Mumbai 3. Other incidental charges such as insurance premium etc. for the insurance of imported stores, (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K., the incidental charges will be compiled to the same head of account to which the cost of stores is debited. |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| Sub.Head (e) (contd.) | | <p>4. Contribution to Health Ministry on account of Contributory Health Service Scheme.</p> <p>5. Repairs to Guns and Gun Mounting, etc. by the A.O.C., incidental and miscellaneous expenses, display advertisement</p> <p>6. Cost of medical comforts, minerals etc. issued to sick patient on board the ships and Dockyard Dispensary</p> <p>7. Refund of examination fees</p> <p>8. Toll charges</p> <p>9. Fees paid to outside drivers</p> <p>10. Any other charges not falling under any other minor head</p> <p>11. Disinfection charges</p> <p>12. Moiety of survey fees paid to Navy Officers</p> <p>13. Funeral expenses</p> <p>14. Rewards for rescuing</p> <p>15. Damage done to private vessels by Navy vessels</p> <p>16. Removing ashes from Bombay Dockyard</p> |

**MAJOR HEAD 2077-DEFENCE SERVICES-NAVY
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head (e) (contd.) | | 17. Irrecoverable bad debts and other losses to Government written off by C.F.A. 18. Fees for setting examination papers 19. Maintenance of buoys and Moorings for mine swept channels outstations 20. Cost of law suit in connection with the land used by or under the control of Navy 21. Testing charges of Indian Navy cylinders, instruments, machinery, etc. through outside agency 22. Compensation for losses in action by fire, shipwreck etc. 23. Losses of cash |
| (ii) Foreign Specialist/Training of Personnel Abroad: | | |
| 1. Foreign Specialists on deputation to India | 685/01 | |
| 2. Indian personnel abroad for training/Acquisitions/Delivery of Acceptance Trails/Factory Acceptance Trails | 685/02 | |
| (f) Sports Activities | 686/00 | |
| (g) Departmental canteens: | | |
| 1. Pay and Allowances and other Misc. Expenditure | 686/01 | |
| 2. Over-time Allowance | 686/02 | |
| (h) M.E.S. Establishment: | | |
| 1. Misc. Expenses except Conservancy & Hot weather charges | 687/01 | |
| 2. Printing & stationery | 687/02 | |
| 3. Telephone | 687/03 | |
| 4. Payment of other Deptts. for work done for Defence | 687/04 | |
| (i) Grants-in-Aid to Institutions | 688/00 | |
| (j) Banking Cash Transaction Tax (BCTT) | 689/00 | Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 101-AIR FORCE**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Pay and Allowances of the Personnel: (a) Pay and allowances of Officers: | | Pay of rank - Officers (including Meteorological officers and officers under training) Encashment of leave entitlement of personnel who die in harness |
| 1. Air Headquarters: | | |
| i. Flying | 701/01 | Flying bounty, qualification pay, |
| ii. Technical | 701/02 | Entertainment allowance |
| iii .Non-Technical | 701/03 | |
| 2. Air Force Formations: | | |
| i. Flying | 701/04 | 1. Dearness allowance, Compensatory allowance (Mumbai and Kolkata). Out-fit allowance. Refund of excess charges on account of House Rent where service quarters have not been provided under A.F.I. 8/S/50 |
| ii. Technical | 701/05 | |
| iii. Non-Technical | 701/06 | |
| iv. DSC Officers serving with Air Force | 701/07 | 2. Refund of excess charges on account of electricity and water when service from sources other than M.E.S. are availed under A.F.I. 8/S/50. Refund of excess charges on account of furniture when furniture from Service sources has not been supplied under A.F.I.6/S/48. Leave pay, Advance of Pay, Subsistence allowances, Pay and allowances of Foreign A.F. Officers under training in A.F. |
| | | 3. Parachute Jump Instructor's pay, special pay, Expatriation allowance. Foreign allowance, Test Pilot pay, Kit Maintenance allowance, Special Disturbance allowance, Extra allowance to trainees/deputationists |
| | | 4. Entertainment/representational grant to Air Attaches |
| | | 5. The expenditure in r/o officers employed in MES Estt. for Air Force works will also be debited to this head. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 101-AIR FORCE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (b) Pay and allowances of Flight cadets: | | Out fit allowance to cadets. Monetary grant to direct entry flight cadets vide AFI/S/49 & 50/1951. Washing charges of cadets uniform when washing is done under contract with dhobi, scholarships, pay and allowances of foreign Ft. cadets undergoing training in the AF. Encashment of leave entitlement of personnel who die in harness. |
| i. Flying | 702/01 | |
| ii. Technical | 702/02 | |
| iii. Non-Technical | 702/03 | |
| (c). Pay and Allowance of Airmen: | | |
| (i) Technical | | |
| 1.Regular Pay and Allowances (other than local allowances) | 703/01 | <p>1. Pay & allowances which are processed through IRLAs by AFCAO and adjusted through DCDA(AF) New Delhi viz. Pay and rank badge pay, Special parachute pay, Dearness allowance, Expatriation allowance, Foreign allowance, Flying Bounty, Compensatory allowance, Pay and Allowances of Foreign Air Force Airmen under training in Air Force, Extra allowance to trainees/deputationists, kit and uniform maintenance allowance, Hair cutting allowances, Washing charges of Airmen's uniform under contract with dhobi, washing allowance given in cash in lieu of free washing service, Encashment of leave entitlement of personnel who die in harness and subsistence allowance to Airmen while in prison or in custody and other allowance as and when they arise. Monetary allowance in lieu of Rum and cigarettes.</p> <p>2. The expenditure in respect of personnel below Officer rank in MES Establishment for Air Force works will also be compiled to this head.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 101-AIR FORCE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| 2.Local Allowances | 703/02 | Allowance payable locally at unit level and adjusted in the account by CDA. (Air Force) (Main Office) Dehradun viz. LRA, TJRA, Living out Allowance (including conservancy allowance payable to Airmen in lieu of the conservancy services), Children education allowance claims/tuition fee claims, outstation allowance, other causal miscellaneous allowances as and when they arise and subsistence allowance to Airmen while in prison or in custody |
| (ii) Non-Technical | | |
| 1.Regular Pay & allowances (other than Local allowances) | 703/03 | Same as against 703/01 |
| 2.Local allowances | 703/04 | Same as against 703/02 |
| 3.DSC personnel serving with Air Force | 703/05 | Same as against 703/01 and 703/02. |
| | | Note: Expenditure on other items (excluding deferred pay and kit uniform maintenance allowances relating to these personnel) such as travelling, stores, miscellaneous, expenses will be charged to the relevant heads under Major Head 2078, Minor Head-105 (a), Minor Head 110 & Minor Head 800 subject to certain exceptions outlined in Equipment Accounting Instruction 145/54 effective from 1982-83 |
| (d) Pay and allowances of non-combatants (enrolled): | (705) | Encashment of leave entitlement of Personnel who die in harness |
| 1. Air Headquarters | 705/01 | |
| 2. A.F. Formations | 705/02 | |
| | | <i>General Note Under Minor Head 101:</i> Pay and allowance of Air Force personnel employed in Inter Service Organisation will be compiled to respective Code Nos.under Sub head (a) & (c) ante. |
| (e) Leave Travel Concession: | | |
| i. Officers | 706/01 | |
| ii. Others | 706/02 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 102-RESERVE AND AUXILIARY SERVICES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Pay and allowances of Officers | 711/01 | |
| (b) Pay and allowances of Airmen | 711/03 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 104-CIVILIANS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Pay and allowances of Gazetted Officers | (723) | Incidence on account of night duty allowance will also be accounted for under this Minor head. Pay of Gazetted Officers (Civilians) and also Dearness Allowance, Compensatory allowance, Leave Pay Subsistence allowance, Advance of Pay, House rent allowance, personal pay. |
| 1.Air Headquarters | 723/01 | Pay and allowances of Gazetted officers (Civilians) borne on the Air Force establishments of Air HQrs only. |
| 2.Other Formations | 723/02 | Pay and allowances of Gazetted officers (Civilians) borne on the establishment of Air Force Units, other than those of Air Headquarters. |
| 3.Medical Treatment | 723/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (b) Pay and allowances of Non-Industrial Employees (Group 'B' and 'C' Personnel) | (724) | Pay, Dearness allowance, Compensatory allowance and House rent allowance, Leave pay, Advance of pay, Subsistence allowance, charge allowance, special allowance, personal pay, pay etc. paid in lieu of notice of discharge etc. |
| 1.Air Headquarters | 724/01 | Pay & allowances of non-Industrial establishment of Air HQrs. |
| 2.Other Formations | 724/02 | Pay & allowances of non-Industrial establishment of Air Force Units other than those of Air HQrs. |
| 3.Overtime allowance (Class II,III and IV personnel) | 724/03 | |
| 4. Medical Treatment | 724/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (c) Pay and allowances of Non-Industrial Employees (Group 'D' personnel) | (725) | Same as at head (b) above |
| 1.Air Headquarters | 725/01 | |
| 2.Other Formations | 725/02 | |
| 3. Medical Treatment | 725/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 104-CIVILIANS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (d) Pay and allowances of Industrial Employees | (726) | Pay, dearness allowance, compensatory and house rent allowance, leave pay, advance of pay, subsistence allowance, charge allowance, special allowance, personal pay, pay etc. paid in lieu of notice of discharge etc. to Industrial personnel of Air Force establishments. |
| 1.Group 'C' Industrial | 726/01 | |
| 2.Group 'D' Industrial | 726/02 | |
| 3.Overtime allowance (Class III & IV personnel) | 726/03 | |
| 4. Medical Treatment | 726/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (e) Pay and allowances of Casual employees | (727) | Pay and allowances and other expenditure connected with personnel not borne on the regular Air Force establishments but engaged on contracts against specific Govt. sanctions and duly authorised-IAFA-497 |
| 1.State Govt. Employees | 727/01 | Charges payable to the State Govts. etc. for employment of PAP/PAC personnel including Home Guards etc. against specific Govt. sanctions |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 104-CIVILIANS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| 2.Others | 727/03 | Pay and allowances Group 'B' 'C' & 'D' personnel employed on duty, authorised IAFA-497, subject to local control against financial allotments made for the purpose by Air Headquarters |
| 3.Overtime allowance (Casual employees) | 727/04 | |
| (f) Pay & Allowances of MES Estt: | | |
| 1.Officers | 728/01 | |
| 2.Others | 728/02 | |
| 3.Overtime Allowance: (i) Others | 728/04 | |
| 4. Medical Treatment | 728/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 105-TRANSPORTATION**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Travelling and out station allowances | (730) | This head covers only the cash expenditure on Tour/Ty. duty, transfer and duty moves, expenditure through Railway warrants, concession vouchers is compilable to code head(731) . |
| 1.Tour/Ty duty of officers/staff: | | |
| (i) Air Headquarters | 730/01 | Expenditure in cash on travelling allowances payable to officers and staff on tour or Ty. duty assignments including courses of Instruction involving journey expenses by rail, road and air and incidental detention charges (excluding cost of Rly. Warrants etc.) admissible under Travel Regulations. |
| (ii) AF Units/Formations | 730/02 | |
| 2.Transfer Moves: | | |
| (i) Air Headquarters | 730/04 | Cash expenditure connected with travelling and other allowances including disturbance allowance connected with transfer (expenses connected with unit moves are compilable to code heads 731, 732 and/or 733) of officers, airmen, civilians and establishment (including their families) including detention charges and incidental expenses admissible under Travel Regulations. |
| (ii) Air Force Units/ Formations | 730/05 | |
| 3.Other Expenses | 730/06 | 1.Reimbursement of out-of-pocket expenses to Air Force Provost Marshal Personnel and Liaison units 2.Travelling and outstation allowance to Defence Security Corps personnel serving with the Air Force. 3.Transportation charges of Air Attaches/ Advisers in Indian Diplomatic Missions abroad and those of their staff 4.Travelling and other allowances payable to non-official members of committees etc. in respect of Air Force. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| 4. Foreign Travel | 730/07 | Passage for Air Force Officers, Civilians Officers and others deputed abroad for training/courses/posting to Embassies abroad etc. |
| (b) Rail Charges | (731) | Covers expenditure on travelling by rail through Railway Warrants, concession vouchers, and on movement of stores by Military Credit Notes in connection with move of units from one place to another, tours, transfers, issue or receipt of stores by stock holding units. |
| 1. Personnel | 731/01 | Travelling charges of Air Force personnel (including their baggage) on warrant. Conveyance of released personnel. Adjustment of debits raised by Railways on account of concession vouchers |
| 2. Stores | 731/02 | Charges for carriage of stores on warrants, credit notes etc. charges for the special carriages for transport of Aeroplanes |
| (c) Air Transportation charges: | (732) | |
| 1. Personnel | 732/01 | Charges paid by 'T' Section (Controller of Defence Accounts (A.F.) Office) to Air Companies for the personnel travelling on Air Passage Warrants |
| 2. Stores | 732/02 | Air Freight on stores received/dispatched by Air |
| 3. Charter of Aircraft | 732/03 | This caters to charges paid to Air Companies for charter of Aircrafts for President's visit abroad |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 105-TRANSPORTATION (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (d) Sea and Inland Water Charges | (733) | |
| 1. Personnel | 733/01 | Expenditure on account of free conveyance (including passage money in lieu of passages where admissible) of individuals moving on duty by sea, their baggage, authorised charges and conveyance other than for which separate heads of account exist. |
| 2. Stores | 733/02 | 1. Sea freight on stores within Indian Limits 2. Wharfage charges 3. Harbour charges 4. Sea freight charges payable in India on imported stores will be compiled to the same head of account to which the cost of stores is debited. |
| (e) Hired-Transport Charges: | | |
| i). Personnel | 735/01 | Hiring of Transport for personnel and stores will be compiled to this head. |
| ii). Stores | 735/02 | No hire charges are payable to ASC when Transport belong to ASC itself. |
| (f) Passage & conveyance of MES Estt. | 737/01 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a). Air Frames and Engines | (741) | 1.This head will be operated upon for all renewal /replacement, maintenance upkeep etc. |
| 1. Procurement of the Air Frames and Engines through HAL | 741/01 | 2.Expenditure on account of Engineering specialists including Foreign specialists will be compiled under this head. |
| 2. Procurement of new Air frames and Engines from other sources | 741/02 | |
| 3. Payment to HAL for repairs, maintenance etc. of AF Air Frames Engines-Fighter/Fighter Trainer of Russian origin (excluding MIG-29) | 741/03 | |
| 4. Payment to HAL for repairs, maintenance etc. of AF Aircraft Engines-Jaguar | 741/04 | |
| 5. Payment to HAL for repairs, maintenance etc. of AF Aircraft Engines-Canberra, Hunter, AJT HAWK and UAV | 741/05 | |
| 6. Payment to HAL for repairs, maintenance etc. of AF Aircraft, Engines-Kiran,Iskra and HPT-32 | 741/06 | |
| 7. Payment to HAL for repairs, maintenance etc. of AF Aircrafts, Engines, Avro, Dornier and Boeing | 741/07 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| Sub.Head (a) (contd.) | | |
| 8. Payment to HAL for repairs, maintenance etc. of AF Aircrafts, Engines-Chetak, Cheetah | 741/08 | |
| 9. Payment to HAL for repairs, maintenance etc. of AF other engines/Aircrafts | 741/09 | |
| 10. Payment to services other than HAL for repairs, maintenance etc. of AF Aircraft, Engines-Fighter & Fighter trainer Russian origin (excluding MIG-29) | 741/10 | |
| 11. Payment to agencies other than HAL for repairs, maintenance etc. of AF Aircraft, Engines-Transport aircraft & Helicopters of Russian origin | 741/11 | |
| 12. Payment to agencies other than HAL for repair, maintenance etc. of AF Aircraft Engines of Mirage | 741/12 | |
| 13. Payment to agencies other than HAL for repairs, maintenance etc. of AF Aircraft Engines etc. of Jaguar | 741/13 | |
| 14. Payment to agencies other than HAL for repairs, maintenance etc. for AF Aircraft Engines-Canberra, Hunter and UAV | 741/14 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| Sub.Head (a) (contd.) | | |
| 15.Payment to agencies other than HAL for repairs, maintenance etc. of AF Aircraft Engines-Kiran, ISKRA, HPT-32, Embraer Executive Jet and AJT HAWK | 741/15 | |
| 16.Payment to agencies other than HAL for repairs, maintenance etc. of AF Aircraft, Engines-Avro, Dornier, Boeing | 741/16 | |
| 17.Payment to agencies other than HAL for repairs, maintenance etc.of AF Aircraft, Engines-Chetak, Chettah | 741/17 | |
| 18. Payment to agencies other than HAL for repairs, maintenance etc. of AF Radars & other engines | 741/18 | |
| 19.Payment to HAL for repairs, maintenance etc. of AF Aircraft, Engines-Mirage | 741/19 | |
| 20.Payment to HAL for repairs maintenance etc. of AF Aircraft, Engines MIG -29 | 741/20 | |
| 21.Customs duty | 741/21 | |
| 22.Deduct- value of stores issued on payment to MES, Army & Navy. | 741/22 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub.Head (a) (contd.) | | |
| 23. Payment to HAL for repairs, maintenance etc. of AF, Aircraft, Engines, SU-30. | 741/23 | |
| 24. Payment to agencies other than HAL for repairs, maintenance etc. of AF, Aircraft Engines-SU-30. | 741/24 | |
| 25. Payment to HAL for repairs maintenance etc. of AF Radars of all types. | 741/25 | |
| 26. Payment to agencies other than HAL for repairs maintenance etc. of AF Aircraft Engines-MIG-29 | 741/31 | |
| 27. Payment to HAL for repairs, maintenance etc. of Advance Light Helicopter | 741/32 | |
| (b) Aviation stores: | (742) | 1.This head will be operated upon for all renewal /replacement, maintenance upkeep etc. 2.Expenditure on account of Engineering specialists including Foreign specialists will be compiled under this head. |
| 1. Aviation stores-local purchase | 742/01 | |
| 2. Aviation stores-supplied by HAL in respect of schemes | 742/02 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| Sub.Head (b) (contd.) | | |
| 3. Aviation stores for Fighter and Fighter Trainer of Russian origin and overhaul projects of these Aircraft (excluding MIG29)- supplies by HAL for maintenance | 742/03 | |
| 4. Aviation stores for Jaguar-supplies by HAL for maintenance. | 742/04 | |
| 5. Aviation stores for Canberra, Hunter, UAV and AJT HAWK Aircraft-supplies by HAL for maintenance | 742/05 | |
| 6. Aviation stores for Kiran, Iskara and HPT-32 - Aircraft-supplies by HAL for maintenance | 742/06 | |
| 7. Aviation stores for Chetak, cheetah Helicopters etc. – supplies by HAL for maintenance | 742/07 | |
| 8. Aviation stores-Transport Aircrafts & Helicopters of Russian origin and overhaul projects of those Aircrafts - supplies by HAL for maintenance | 742/08 | |
| 9. Aviation stores-Avro, Dornier- supplies by HAL for maintenance | 742/09 | |
| 10. Aviation stores-Common systems- supplies by HAL for maintenance | 742/10 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| Sub.Head (b) (contd.) | | |
| 11. Other Aviation stores-supplies by HAL for maintenance | 742/11 | |
| 12. Aviation stores-Schemes-sources other than HAL | 742/12 | |
| 13. Aviation stores for Fighters and Fighter Trainers of Russians origin and overhaul project of these Aircrafts-(excluding MIG-29) sources other than HAL (maintenance) | 742/13 | |
| 14. Aviation stores for Mirage-sources other than HAL (maintenance) | 742/14 | |
| 15. Aviation stores for Jaguar-sources other than HAL (maintenance) | 742/15 | |
| 16. Aviation stores for Canberra, Hunter and UAV - sources other than HAL (maintenance) | 742/16 | |
| 17. Aviation stores for Kiran, ISKARA, Embraer Executive Jet, AJT HAWK and Business Boeing Jet Aircraft- sources other than HAL (maintenance) | 742/17 | |
| 18. Aviation stores for Chetak, Cheetah Helicopters- supplies other than HAL (maintenance) | 742/18 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub.Head (b) (contd.) | | |
| 19. Aviation stores-Transport Aircraft & Helicopters of Russian origin and overhaul projects of those Aircraft-sources other than HAL (maintenance) | 742/19 | |
| 20. Aviation stores-Avro, Dornier & Boeing aircraft Sources other than HAL (maintenance) | 742/20 | |
| 21. Aviation stores-Russian origin Radar associated equipment ATC & EW Equipment- sources other than HAL (maintenance) | 742/21 | |
| 22. Aviation stores-Common systems-sources other than HAL (maintenance) | 742/22 | |
| 23. Aviation stores-Engineering support-sources other than HAL (maintenance) | 742/23 | |
| 24. Aviation stores-Guided Weapons-sources other than HAL (maintenance) | 742/24 | |
| 25. Aviation stores-TST, PSM, Tropo units-sources other than HAL (maintenance) | 742/25 | |
| 26. Parachute & Safety Equipment stores- sources other than HAL (maintenance) | 742/26 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| Sub.Head (b) (contd.) | | |
| 27. Aviation stores-Computers and Associated Equipment-sources other than HAL (maintenance) | 742/27 | |
| 28. Other Aviation stores-sources other than HAL (maintenance) | 742/28 | |
| 29. Spl. Vehicle mounted Aviation stores-sources other than HAL (maintenance) | 742/29 | |
| 30. Simulator & system stores sources including HAL (maintenance) | 742/30 | |
| 31. Customs duty | 742/31 | |
| 32. Deduct-value of stores issued on payment to MES, Army & Navy. | 742/32 | |
| 33. Aviation stores-Mirage Aircraft supplies by HAL for maintenance | 742/33 | |
| 34. Aviation stores MIG-29 Aircraft, supplies by HAL for maintenance | 742/34 | |
| 35. Aviation stores SU-30 AF Aircraft supplies by HAL for maintenance) | 742/35 | |
| 36. Aviation stores-SU-30 AF Aircraft supplies by sources other than HAL for main-tenance | 742/36 | |
| 37. Aviation stores -Radar all types supplies by HAL for maintenance, repairs etc. | 742/37 | |
| 38. Aviation stores-MIG 29 aircraft sources other than HAL (maintenance) | 742/41 | |
| 39. Aviation stores- Advance Light Helicopter supplied by HAL for maintenance | 742/42 | |
| 40. Aviation Stores-Advance Light Helicopter supplied by sources other than HAL for maintenance. | 742/43 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------------|----------|--|
| (c) M.T. Stores | (743) | <p>Cost of such Air Force Stores as are enumerated in all Sections of 16,17,18,41, 53,61,161,216, 263, LV7, LV6, priced vocabulary of Air Force Equipment, (AP 1086) Cost of repairs/overhauls etc. carried out by private firms will be compiled under local purchase.</p> <p>1.Expenditure on procurement which have a value of less than Rs.10 Lakhs each and which have a life less than 7 years is to be compiled to this head.</p> <p>2.This head will also be operated for all renewals/replacements, maintenance/up-keep etc. irrespective of value/life of each item.</p> |
| (d) Provisions | (744) | Cost of items of rations including fresh condiments as authorised in the scales of rations and supplies issued by the A.S.C. where authorised to be purchased locally. |
| (e) Coal, Firewood & LPG | (745) | Cost of items of fuel (wood kindling, steam coal and coke hard) as authorised in the scale of A.S.C. supplies issued by the A.S.C. where authorised to be purchased locally. |
| (f) P.O.L | | |
| i) Local Purchase | 746/01 | 1.Cost of petrol (Aviation and MT) oils and greases in Section 34A and B of vocabulary |
| Central Purchase: | | |
| ii) Aviation Turbine Fuel | 746/02 | 2.Cost of other POL items & kerosene oil of all grades |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (f) (contd.) | | |
| iii) Central purchase of other POL items | 746/03 | |
| iv) Customs Duty | 746/04 | |
| v) Deduct- value of stores Issued to MES, Army & Navy | 746/05 | |
| (g) Ordnance Stores- Central Purchases: | (747) | |
| i) Procurement of items of ordnance origin from HAL and through DGS&D. Free Foreign Exchange and Letter of credit etc. channels. | 747/02 | 1. Cost of such stores as are shown as Ordnance supplies in AF Units Equipment Tables and are enumerated in Section 7 A, 7B, D & E, 12A to H, 19,20,21A to H, and 22p,23,23A and 33D of priced vocabulary of AF Equipment AP 1086(l) 2. Cost of making and repairing of Ordnance stores, cost of scraping and painting of bombs etc. done locally by Air Force. |
| ii) Maintenance Non-HAL (Arms and Ammunition) | 747/03 | 3. Cost of treatment with preservatives of bombs etc. done locally by Air Force. |
| iii) Maintenance Non-HAL (other than Arms and Ammunition) | 747/04 | 4. Cost of repairs and modification of bombs done locally by the Air Force. 5. Cost of washing materials for use by dhobies borne on the establishment (cost is not to be debited on the basis of issues made from stores but on basis of purchases made or adjustments carried out on account of debits raised by Army). |
| iv) Scheme (HAL/Non-HAL) | 747/05 | 6. Cost of khas khas tatties. |
| v) Procurement of Ordnance stores from DGOF | 747/06 | |
| vi) Custom Duty | 747/07 | |
| vii) Deduct-value of stores issued on payment to MES, Army & Navy | 747/08 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (h) Clothing Stores: | (748) | |
| 1) Local Purchase | 748/01 | 1. Cost of public and personal clothing articles as are enumerated in sections 22A to H of the priced vocabulary of A.F. Equipment A.P. 1086 (I). 2. Charges on account of making fitting and completing clothing (Tailoring charges). 3. Cost of repairs and stitching to clothing stores done locally by Air Force including M.I.R./S.S.Q. 4. Cost of repairs to clothing done by Army, washing charges of public clothing stores. Repair charges relating to boots and shoes the maintenance of which is the responsibility of the State. |
| 2) Procurement of clothing stores sources other than DGOF | 748/02 | |
| 3) Custom Duty | 748/03 | |
| 4) Procurement of clothing stores from DGOF | 748/04 | |
| 5) Deduct- value of stores issued on payment to MES, Army & Navy | 748/05 | |
| (i) Medical Stores. | (749) | Cost of disinfectants and medical stores and medicines when these are purchased locally. |
| (j) Other Miscellaneous stores. | (750) | 1. Cost of such A.F. Stores as are enumerated in Sections (all Sections) 1,3A, B, C, all sections 4,13, 29, 30A, B, C, 31B, 32A, B,C, 32D, 33A, B, C, E, F, G, 39C, 40 all sections 42/1 (India) 42/2 (India) 42A to G, 42I, 42J, 44A, 44, 45A, 45, 49, 52, 63 of the priced vocabulary A.F. Equipment A.P. 1086 when purchased locally. 2. Cost of repairs to miscellaneous stores. 3. Laboratores 4. Cost of washing materials for use by dhobies borne on the establishment. 5. Cost is not be debited on the basis of issues made from stores but on the basis of purchases made or adjustments carried out for debits raised by the Army. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------|----------|--|
| 1.Local Purchases | */01 | When stores are purchased locally by A.F. Units, Wings, Stations, Wings HQrs. on their behalf direct from private firms the cost thereof is chargeable to this detailed head. Expenditure on account of upkeep of laboratories. |
| 2.Central Purchases | */02 | <p>1.Cost of stores enumerated in the priced vocabulary of A.F. Equipment (1086) (I) as shown against relevant Code Heads 743 to 744 and 748 to 750 when received from other services, Ministries and Countries other than U.K.</p> <p>2.Procurement of stores from Central and State undertakings (like H.A.L., B.E.L., etc.) through Central purchase agencies or by direct purchase with the concurrence of the Ministry of Defence (Finance).</p> <p>Note.1: Stores purchased from the above undertakings under direct/local purchase powers delegated to the administrative authorities will be debited to the "Local purchase" head.</p> <p>Note.2: Cost of Khas Khas tatties is to be booked to Code Head 747/02. Wef 1971-72 expenditure on stores formerly debitable to the head "Charges in England" is also debitable to this head.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 110-STORES (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|---|---|
| (j) (contd.) | | |
| 3. Customs duty | */03 | |
| 4. Deduct-value of stores issued on payment to M.E.S. Army & Navy | */04 *743 to 745 749 to 750 as the case may be | |
| (k) Research and Development Projects | (751) | |
| 1. Expenditure on Air Force Projects under taken at H.A.L. | 751/01 | |
| 2. Expenditure on Air Force Projects under taken at BEL. | 752/01 | |
| 3. Expenditure on A.F. Projects undertaken by other agencies. | 753/01 | Expenditure on tests and trials for experimental and development purposes and indigenous development of equipment undertaken by IAF units and other agencies will be compiled to this head. |
| (l) Information Technology: | | |
| 1. Hardware | | Similar remarks as against 110 H-Army |
| i. Local Purchase | 754/01 | |
| ii. Central Purchase | 754/02 | |
| 2. Software | | |
| i. Local Purchase | 754/03 | |
| ii. Central Purchase | 754/04 | |
| 3. Maintenance | | |
| i. Local Purchase | 754/05 | |
| ii. Central Purchase | 754/06 | |
| 4. Computer Stationery & consumables | | |
| i. Local Purchase | 754/07 | |
| ii. Central Purchase | 754/08 | |
| 5. Information Technology Training | | |
| i. Local Purchase | 754/09 | |
| ii. Central Purchase | 754/10 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 111-WORKS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) Major Works | | The cost of new Major works undertaken on or after 1-4-1948 will be debited to Major Head 4076-Sub Major head 03. |
| (i) Works executed under Operational Works Procedure. | 756/01 | Caters for expenditure on operational works irrespective of cost including maintenance of assets not taken over by M.E.S. |
| (ii) Other Revenue works | 756/02 | Original works costing more than Rs.20,000 and upto Rs1.00 lakh (including P.O.L. Projects) |
| (b) Minor Works | 757/00 | |
| (c) Losses | 759/00 | |
| (d) Maintenance of buildings, communications, furniture etc. | | |
| 1. Permanent buildings | 760/01 | |
| 2. Temporary hutted buildings | 760/02 | |
| 3. Hired/leased/requisitioned buildings. | 760/03 | |
| 4. Air fields, Runways, Taxi Tracks, Hard standing Aprons etc. | 760/04 | |
| 5. Roads. | 760/05 | |
| 6. Furniture | 760/06 | |
| 7. Special repairs | 760/07 | Caters for special repairs to Buildings, Furniture, Roads, Airfields, Runways, Taxi Tracks, Hard-standing Aprons, etc. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 111-WORKS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (d) (contd.) | | |
| 8. Miscellaneous | 760/30 | |
| 9. Wages and salaries | 760/35 | Incidence on account of night duty allowance will also be accounted for under this head |
| (e) Maintenance and operation of installations | | |
| 1. Water supply: | | |
| (i) Payment of Tariff Bills | 761/01 | |
| (ii) Expenditure on Maintenance & Repair | 761/09 | |
| 2. Electricity : | | |
| (i) Payment of Tariff Bills | 761/03 | |
| (ii) Expenditure on Maintenance & Repair | 761/05 | |
| 3. Refrigeration and air conditioning | 761/06 | |
| 4. Special repairs | 761/07 | |
| 5. Miscellaneous | 761/08 | |
| 6. Wages and Salaries | 761/15 | Incidence on account of night duty allowance will also be accounted for under this head |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 111-WORKS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (f) General Charges | | |
| 1. Rent for hired/requisitioned /leased buildings including annual recurring compensation. | | |
| (i) M.E.S | 762/01 | |
| (ii) D.L. & C | 762/02 | |
| 2. Rates and taxes: | | |
| (i) Cantonment. Boards | 762/03 | |
| (ii) Other local bodies | 762/09 | |
| 3. Payments for railway sidings and platforms. | 762/04 | Maintenance and upkeep of railway sidings, platforms and level crossings which are solely used by the A.F., Pay of gate keepers, etc. and cost of other stores incurred in connection with sidings and platforms. |
| 4. Rent for hired/requisitioned/ leased land including annual recurring compensation: | | |
| (i) M.E.S | 762/05 | |
| (ii) D.L. & C | 762/06 | |
| 5. Terminal compensation: | | |
| (i) M.E.S | 762/07 | |
| (ii) D.L. & C | 762/08 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 111-WORKS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (f) (contd) | | |
| 6.Miscellaneous: | | |
| (i) M.E.S | 762/30 | Pay of Chowkidars and other expenditure incurred in connection with vacant building on charge of the Air Force. |
| (ii) D.L. & C | 762/31 | |
| 7.Ground rent of Hall of States at Pragati Maidan. | 762/41 | |
| 8.Wages and salaries | 762/45 | Incidence on account of night duty allowance will also be accounted for under this head |
| (g) Departmental charges on works, services rendered by MES, etc. | 763/00 | <p>1.All departmental charges to be levied on Air Force Works executed by the M.E.S.</p> <p>2.Departmental charges (other than pensionery charges) on works services carried out as a standing arrangement by other departments for the Air Force.</p> <p>Note: Departmental Charges levied by other Departments on account of occasional works will be charged direct to the works.</p> |
| (h) Tools, Plants and Machinery: | | |
| 1.New Supplies (other than Vehicles) | 765/01 | |
| 2.New Supplies of Vehicles | 765/02 | |
| 3.Repairs and Renewals of Tools & Plants | 765/03 | |
| 4.Repairs to Vehicles | 765/04 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 200-SPECIAL PROJECTS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| A. ADGES Special Projects | | |
| (a) Pay and Allowances | 764/01 | Pay and Allowances of Service Officers, personnel and civilian employed on the Project. |
| (i) Medical Treatment | 764/06 | Caters for amount paid towards Medical Reimbursement to Civilian Govt.Servants. |
| (b) Transportation charges | 764/02 | Covers tour expenses, transportation charges of personnel and stores by road/rail, air and sea corresponding to those classified under Minor Head 105 of Major Head 2078. |
| (c) Incidental and Miscellaneous expenditure | 764/03 | Charges corresponding to those incidentals to Minor Head 800 of Major Head 2078 (including expenditure on Office Telephones) except those relating to consultancy service which will be compilable to Sub Head (e). |
| (d) Expenditure on communication set up | 764/04 | Expenditure on setting up of communication links including Training Aids. |
| (e) Consultancy services | 764/05 | Represents charges payable for rendering necessary consultancy services. |
| (f) Development Projects | 764/08 | Expenditure on special assignments to be sanctioned by the Project Director/Min. of Defence. |
| (g) Stores: | | |
| (i) Expenditure on Radars | 764/09 | |
| (ii) Other stores | 764/10 | |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 200-SPECIAL PROJECTS (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------------------|-----------------|---|
| (h) (i) Works chargeable to Revenue | 764/11 | Represents expenditure on revenue works pertaining to the Projects. |
| (ii) Departmental charges | 764/12 | Departmental charges on works relating to special projects carried out by MES. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Unit allowances and Miscellaneous expenses | (786) | <p>The item of expenditure which are generally compilable to this head are shown below: -</p> <p>I. Cash allowance, prizes and rewards.</p> <p>1.Allowances for firing musketry and machine gun course.</p> <p>2.Officers mess allowance.</p> <p>3.Band allowance.</p> <p>4.Conveyance allowance-late duty and escort duty.</p> <p>5.Interpreter's allowance.</p> <p>6.Honorarium/fees to officers conducting examinations in the Air Force.</p> <p>7.Money prizes</p> <p>8.Rewards for arresting deserters.</p> <p>9.Reward for proficiency in typewriting.</p> <p>II. Contingent items.</p> <p>(Note: This covers all types of office contingent expenditure)</p> <p>III. Miscellaneous</p> <p>10. Hire of cycles.</p> <p>11. Cost of electrical current obtained from non-military sources when for administrative reason, Government of India decides that it will not be charged to Sub-Head C (Para 841 M.E.S. Regulations).</p> <p>12. Cost of repair of office cycles.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|--|
| (a) (contd.) | | <p data-bbox="834 401 1398 464">13. Cost of water supply of the following nature (Para 256 of M.E.S. Regulations):-</p> <p data-bbox="834 506 1398 600">(a)Cost of drawing water from springs, wells, etc., by animal or manual labour and distribution other than by pipes and ducts.</p> <p data-bbox="834 642 1398 768">(b)Charges connected with water supply to troops on the line of march or in training camps, other than camping grounds in M.E.S. Charge.</p> <p data-bbox="834 810 1398 894">14.Conveyance charges for cashing cheques if service transport is not available.</p> <p data-bbox="834 936 1398 999">15.Petty conveyance and petty rail charges.</p> <p data-bbox="834 1041 1398 1104">16.Mazdoor charges for moving office records etc., from one place to another.</p> <p data-bbox="834 1146 1398 1209">17.Water proof and Umbrellas for orderlies etc.</p> <p data-bbox="834 1251 1398 1377">18.Cost of liveries and uniforms for office peons and temporary followers including stitching charges and repairs of uniforms in stores.</p> <p data-bbox="834 1419 1398 1545">19.Payment of municipal and other taxes other than house tax, etc. which will be debited to Minor head 111 vide Para 24(e) Quarters & Rents.</p> <p data-bbox="834 1587 1398 1650">20.Cold storage accommodation for articles of perishable nature.</p> <p data-bbox="834 1692 1398 1755">21.Loading and unloading charges of stores and office records.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (a) (contd.) | | <p>22.Payment of Customs duty on inward foreign parcels containing articles of contingent nature.</p> <p>23.Cost of law suits excluding those relating to works, etc. which will be compilable under minor Head 111(f) General Charges Para 262 of M.E.S. Regulations.</p> <p>24.Demurrage charges.</p> <p>25.Money order commission (including M.O. commission on remittance of pending enquiry awards)</p> <p>26.Hire of tents.</p> <p>27.Examination of boilers.</p> <p>28.Tinning of utensils.</p> <p>29.Government contributions to labour welfare fund sanctioned in A.F.I. 210/48</p> <p>30.Extra messing on special occasions.</p> <p>31.Washing charges of public clothing in use in units (except clothing in stores)</p> <p>32.Repair of kit bags.</p> <p>33.Cost of marking and remarking of articles of bedding.</p> <p>34.Funeral expenses of Officers, Air men and Others.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|--|
| (a) (contd.) | | <p>35.Expenditure on Ceremonial Parades except transportation.</p> <p>36.Purchase and repair of inter-communication telephone sets.</p> <p>37.Charges for additional lines in Civil Telephone Directory.</p> <p>38.Compensation granted under Workmen's Compensation Act.</p> <p>39.Mess maintenance allowance of Sisters' mess.</p> <p>40.Registration and licensing fees under Factory Act.</p> <p>41.Official postage and telegrams.</p> <p>42.Purchase/supply of steel almirahs and steel cupboards etc.</p> <p>IV. Medical</p> <p>43.Dental treatment of A.F. personnel by civilians.</p> <p>44.Charges for making medical equipment of common use (except purchase of Medical apparatus and other medical equipments).</p> <p>45.Part-time attendance of nurses.</p> <p>46.Medical books.</p> <p>47.Honorarium to blood donors.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|-------------|---|
| (a) (contd.) | | <p>48.Repairs to M.I. Rooms/S.S.Qrs/ Hospital lines and other equipment including Red Cross Stores (except repairs to mechanical medical apparatus).</p> <p>49.Washing of M.I.Rooms/S.S. Qrs/ Hospitals lines, bedding, patient's clothing etc.</p> <p>50.Cost of photographs required for the identify passes (except in the case of private servants).</p> <p>51.Upkeep of hospital gardens (including the cost of water supplied from sources other than M.E.S. irrigation water supply system).</p> <p>52.Cost of milk purchased locally for supply to individuals engaged in occupations involving risk of lead poisoning.</p> <p>53.Subsistence allowance paid to pensioners of all the three services called for re-survey medical boards held in Air Force Hospitals.</p> |

MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|---------------------|---|
|---------------------------|---------------------|---|

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------|-----------------|--|
| 1.Training Establishments. | 786/02 | 1.Same as items (as applicable) appearing against (a) above. 2.Messing, etc. of Cadets where service messing is not provided. 3.Hire of medical films for Medical Training Centre. |
| 2.Maintenance Units. | 786/03 | Same as items (as applicable) appearing against (a) above. |
| 3.Air Headquarters. | 786/04 | 1.Same as items (as applicable) appearing against (a) above. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) 3 (contd.) | | <p>2. Entertainment grant for the Chief of the Air Staff.</p> <p>3. Pay of tattie coolies, bhisties, and punkhalies. Cost of water jars, glasses, chatties and surahies.</p> <p>4. Expenditure of non-recurring nature debitable to the Small measures grant as contemplated in Government of India, Ministry of Defence letter No.6494-M/Coord(A) dated 23-8-1948.</p> <p>5. Cost of electric bulbs for rooms occupied by various sections etc. of Air H.Q. (Bulbs in corridors, stair cases, lavatories etc. of the building occupied by Air H.Q. will be provided by C.P.W.D./M.E.S. from the maintenance grant for building).</p> <p>6. Amenity grant for civilians at Air H.Q.</p> <p>7. Honoraria payable to stenographers who are employed to take verbatim reports of the meetings, conferences etc. arranged by the Air Head Quarters as contemplated in Ministry of Defence O.M. No.53399/CAO/A(P&C)/4864/D/Est.I, dated 19-3-55.</p> <p>8. Expenditure towards the cost of Fire Pre-cautionary arrangement in respect of First-Aid Fire appliances placed in Air HQrs. by CPWD</p> |
| 4. Other Air Force Units and Formations. | 786/05 | <p>1. Same as items (as applicable) appearing against (a) above.</p> <p>2. Cost of messing of civilian candidates attending a Service Selection Board.</p> <p>3. Entertainment Grant Sanctioned for the Air Force Commanding-in-chief Command.</p> |
| 5. Flight Safety Measures | 786/10 | Caters to all Air Commands. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (b) Meteorological facilities provided by Civil Departments | 786/12 | Payments made to the Meteorological Department mainly for the supply of weather reports and other information and data relating to flying conditions. |
| (c) Anti-Sabotage Measures | 786/13 | Payments to meet the cost of guard employed in Airfields, etc. for the purpose. |
| (d) Conservancy | 786/14 | <p>Payments made to Cantonment authorities, Municipal Committees (private contractors) for conservancy services rendered to Air Force Units, Pay of Establishment employed on conservancy duties outside Air Force lines ordinarily rendered by the Cantt. Authorities. A.F.I. No. 228/44 and Para 151 P. & A. Regulations for the Air Force in India refers.</p> <p>Note: Cost of stores and service M.T. will not be charged to this head, but to the normal service heads. Charges for M.T. Vehicles hired for conservancy work from non-service sources will be booked to this head.</p> |
| (e) Hot Weather Establishment charges | 786/15 | <p>Pay of hired punkha pullers, Pay of tattie coolies, bhisties, punkhalies, water jars (glasses, chatties and surahies).</p> <p>Note1: The pay of tattie coolies bhisties, punkhalies, water jars etc. required for Air H.Q. is to be borne under the miscellaneous expenses of Air Headquarters (Code No. 786/04).</p> <p>Note2: Cost of Khus Khus tatties is not to be charged to this head but to Central purchase of Ordnance Stores as an article of A.O.C. supply.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------------------|----------|--|
| (f) Telephone charges | | |
| 1.Trunk Call charges only | 786/16 | |
| 2.Other telephone charges | 786/17 | Cost of hire of telephones, land lines communications other than those required for operational use paid to Post & Telegraphs Department, P.B.X. extension and junction rental, damages to the telephones not due to negligence of any individual, shifting and installation charges etc. |
| 3.Renting of Circuits | 786/18 | Cost of renting circuits (Trunk Circuits, Remote Control Circuits, and Telephone Circuits) from the Post and Telegraphs Department for Air Force Service telephones and telegraph network. |
| (g) Annual Training Grant | 786/19 | This will cover the following types of items:- <ul style="list-style-type: none"> (i) Extra ration money allowance for Cadets on intensive training. (ii) Local purchase of all types of stores required for secondary training e.g. Kerosene oil for lighting purpose etc. (iii) All expenses in training camps relating to unit allowances and miscellaneous expenses e.g. printing charges including cost of sign boards prints, nails, ropes, purchase of stationery not available through service sources. (iv) Special material required for minor experimental works. (v) Camp requisites such as cost of construction of latrine boards, covers wood ,labour etc. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------|----------|--|
| (g) (contd.) | | <p>(vi) Washing charges for extra clothes issued, blankets etc.</p> <p>(vii) Minor expenses in connection with the Army co-operation. When the expenditure on secondary training involves co-operation of exceptional nature by the A.F. at the express request of the Army authorities the expenditure on that training will exclusively be met by the Army Authorities from their estimates vide para 4 of Appendix I of F.R. Part II.</p> <p>(viii) Cost of telephones on training exercises.</p> <p>(ix) All expenses incurred on Aero-modelling in connection with the Pre-commissioning and refresher courses for N.C.C. Officers and Cadets conducted by the Air Force.</p> <p>(x) Expenditure on Aero-modelling Hobbies clubs in the A.F. units to the extent authorised under specific Government orders.</p> |
| (h) Educational Grant | 786/20 | <p>1. Annual Educational Training Grant.</p> <p>2. a) Purchase of books, equipment of educational value on literary, technical, professional, strategical, etc. aspects laid down in A.F.O. 3/S/47 including hire on purchase of films, maps, atlases, exercise books, reference and general books, etc. Books for recreational purposes shall not be purchased.</p> <p>(b) Maintenance of information rooms, study centres or quiet rooms.</p> <p>(c) Arts, crafts, and hobbies.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (h) (contd.) | | <p>(d) Visits to places of educational interest.</p> <p>(e) Pay of part time civilian instructors and lecturers from within or without the services.</p> <p>(f) Any other purpose which will further the aims and objects of education in the A.F.</p> <p>Note: Books for recreational purposes will not be purchased from this grant. Articles of stationery will be obtained from the normal supply sources or purchased locally in accordance with the existing rules but will not be charged to the Educational Grant.</p> <p>3. Cost of technical books for A.F. Training Establishment and Air Headquarters.</p> |
| (i) Amenities | 786/21 | <p>1. Local purchase: -</p> <p>(i) Sports gear and indoor games.</p> <p>(ii) Gramophone records and musical instruments.</p> <p>(iii) Literature.</p> <p>2. Cost of any other provision of articles that helps in the well being and morale of the airmen, which are not supplied by the Government and which the airmen cannot themselves provide.</p> |

MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (j) Anti-malarial and Anti-fly measures | 786/22 | <p>1. A.F. share of expenditure incurred by the Army in connection with anti-malarial measures within Air Force lines. Temporary labour employed in connection with such measures for A.F. Units to whom Station Hygiene Organisation is not applicable.</p> <p>2. Local purchase of stores peculiar to anti-malarial and anti-fly measures not available through usual service sources and other cash expenditure incurred locally. Maintenance and running cost of M.T. will be charged to the appropriate stores head i.e. petrol oil, etc. to the POL head and MT spares and MT Vehicles to connected stores head.</p> |
| (k) Printing and Stationery Forms | | |
| 1. Printing Charges | 786/23 | Cost of Printing charges paid to the Central and Provincial Govt. presses or the local printing charges as authorised in AFI 3/49. |
| 2. Stationery and Forms | 786/24 | <p>1. Expenditure on supply of paper and stationery articles by the Department of Printing & Stationery.</p> <p>2. Expenditure on local purchase of stationery.</p> |
| 3. Office Machines and Appliances | 786/30 | Cost of initial supply and replacement of office equipments & appliances like fax machines, duplicators/ copy printers, electronic typewriters etc. |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------------|----------|---|
| (I) Other Miscellaneous Charges | 786/25 | <p>1. (i) Expenditure incurred in Training of MT Drivers.</p> <p>(ii) Tution fees payable to Non-Air Force Training Institutions in India for courses of Training availed of by Air Force personnel. Tution Fees payable to Foreign Govts./Institutions in respect of courses of Training availed of by IAF officers/men abroad in foreign countries will also be compiled under this head. Where, however no tution fee as such are specifically levied by Foreign Govt./ Institution, but limited consolidated charges comprising board and lodging expenses, travelling expenses, charges on other facilities connected with the training courses etc. are levied, such consolidated charges in their country will be chargeable to this head.</p> <p>2.Arrear charges</p> <p>3.Language rewards (AFI- 6/S/47)</p> <p>4.Loss of cash (irrecoverable)</p> <p>5.Loss due to: - (i) difference between the official rate and average rate of exchange in respect of sterling transactions adjustable under debt and deposit heads. (ii) fluctuation in the rates of exchange of foreign currencies (other than sterling).</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|--|
| (l) (contd.) | | <p>6. Loss of public money due to fraud etc. written off by C.F.A.</p> <p>7. Loss of kit and uniforms.</p> <p>8. Loss or damage to stores.</p> <p>9. Purchase of testing materials and erection tests equipment etc. in Air Force Selection Board.</p> <p>10. Rent and maintenance charges of Hollerith machines at Air Force Record Office.</p> <p>11. Payments to State Governments on account of the cost of treatment of Air Force personnel (including commissioned officers) in civil hospitals.</p> <p>12. Expenditure in connection with passing out parades.</p> <p style="padding-left: 40px;">(i) Provision of prizes.</p> <p style="padding-left: 40px;">(ii) Engagement of Bands where Air Force or Military Bands are not available.</p> <p style="padding-left: 40px;">(iii) Printing invitation cards.</p> <p style="padding-left: 40px;">(iv) Installation of loud speakers where signals facilities are not available.</p> <p style="padding-left: 40px;">(v) Payment for photographs where service photographers are not available.</p> <p style="padding-left: 40px;">(vi) Decorations, hiring of shamianas, furniture where not available from service sources.</p> |

**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| (I) (contd.) | | <p>(vii) Light refreshments and tea to special guests invited to be present at the passing out parades.</p> <p>13. Air Force Publicity Expenses:</p> <p style="padding-left: 20px;">(i) Incurred by Air Headquarters/Commands.</p> <p style="padding-left: 20px;">(ii) Payable to Ministry of Information and Broadcasting.</p> <p>14. Compensation for injuries sustained by Education Officers while on duty.</p> <p>15. Purchase of D.G.C.A.'s publication "AERADIO". Expenditure relating to display of advertisements incurred by Air Force units.</p> <p>16. Other incidental charges such as insurance premium etc. for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K., the incidental charges will be compiled to the same head of account to which the cost of stores is debited.</p> <p>17. Contribution to Health Ministry on account of Contributory Health Service Scheme.</p> <p>18. Housing, landing and handling charges of aircraft.</p> <p>19. Charges payable to Army authorities towards postal concessions to Air Force personnel.</p> <p>20. Expenditure on small measures (eg. Fire Power Demonstration) in entirety irrespective of the fact that expenditure on individual items of a measure is normally incidental to other respective heads.</p> |

**231232MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE
MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|--|
| (m) Extra premia on PLI Policies held by AF Personnel | 786/26 | |
| (n) Payment to P & T and Railway Departments on account of cost of telegrams issued and mail carried by Air Despatch Service without pre-payment. | 789/00 | |
| (o) Training of Civil Employees of Indian Air Force. | 790/00 | |
| (p) Grants-in-Aid to Institutions | 791/00 | |
| (q) Sports activities | 795/01 | |
| (r) Training of personnel abroad | 796/01 | |
| (s) Adventure cell | 797/01 | Expenditure on account of Air Force Adventure activities will be compiled to this head. |
| (t) Departmental Canteens: | | |
| 1. Pay & Allowances and other Misc. Expenditure | 798/01 | |
| 2. Overtime Allowances | 798/02 | |
| (u) M.E.S. Establishment: | | |
| (1) Misc. expenses except conservancy and Hot weather charges. | 799/01 | |
| (2) Printing & stationery | 799/02 | |
| (3) Telephone | 799/03 | |
| (4). Payments to other Deptts. towards work done for Defence. | 799/04 | |
| (v) Banking Cash Transaction Tax (BCTT) | 792/00 | Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head. |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 001-DIRECTION AND ADMINISTRATION

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub-Head-A. Directorate | | |
| General of Ordnance Factories/ Ordnance Factories Board and Offices of Additional Director- General of Ordnance Factories at Kanpur and Avadi. | | |
| 1. Pay and Allowance of Officers | 804/01 | |
| 2. Pay and Allowances of Others | 804/02 | |
| 3. Travelling Allowances | | |
| i) Temporary Duty Moves | 804/03 | |
| ii) Permanent Moves | 804/04 | |
| iii) Foreign Travel | 804/05 | |
| iv) Hired Transport charges | 804/13 | Expenditure on hiring of vehicles for movement of personnel. |
| 4. Misc. Expenses | 804/06 | Expenditure towards Fire Services/ Fire fighting etc. carried out by annual contract services in OFB buildings. |
| (i) Energy | 804/07 | |
| (ii) Communications (Telephone/ Telex/Fax/Postage and Telegraph/Microwave etc). | 804/08 | |
| (iii) Training | 804/09 | |
| (iv) Revenue Building Maintenance | 804/10 | |
| (v) Other Misc. Expenditure | 804/11 | |
| 5. Overtime Allowance | 804/12 | |
| 6. Medical Treatment | | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| Sub Head-B – Information | | |
| Technology | | |
| Similar remarks as under 110-H Army | | |
| 1. Hardware: | 804/15 | |
| i) Local Purchase | 804/16 | |
| ii) Central Purchase | | |
| 2. Software: | 804/17 | |
| i) Local Purchase | 804/18 | |
| ii) Central Purchase | | |
| 3. Maintenance: | 804/19 | |
| i) Local Purchase | 804/20 | |
| ii) Central Purchase | | |
| 4. Computer Stationery & consumables: | 804/21 | |
| i) Local Purchase | 804/22 | |
| ii) Central Purchase | | |
| 5. Information Technology | | |
| Training: | 804/23 | |
| i) Local Purchase | 804/24 | |
| ii) Central Purchase | | |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 004-RESEARCH AND DEVELOPMENT

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head -Ordnance (including Ordnance Equipment) Factories | | |
| (i) Pay & Allowances of R & D Staff | 812/01 | Expenditure such as pay and allowances of R & D staff etc. except the cost of stores/materials as stated at item (iii) |
| (ii) Overtime allowance | 812/02 | |
| (iii) Medical Treatment | 812/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |
| (iv) Stores | 812/03 | <p>1. Cost of stores/material required for in-house Research and Development Scheme on account of product improvement and product development in Ordnance and Equipment Factories.</p> <p>2. Expenditure on cost of stores required for in-house Research and Development Scheme in Ordnance (including Ordnance Equipment) Factories will also be booked to this head.</p> |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 053-MAINTENANCE- MACHINERY AND EQUIPMENT**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub.Head - Ordnance (including Ordnance Equipment) Factories | | |
| (i) Expenditure incurred on Machinery and Equipment through Trade Sources | 807/01 | Expenditure on machinery and equipment through Trade Sources for maintenance/upkeep other than capital, will be compiled to this head. |
| (ii) Customs Duty | 807/02 | |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 054 - MANUFACTURE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|------------------|---|
| Sub.Head - Ordnance (including Ordnance Equipment) Factories | | |
| Pay and allowances | | |
| (i) Officers | | |
| (ii) NGOs/NIEs | 805/01 | |
| (iii) Industrial Employees | 805/02 | |
| (iv) DSC Personnel (including Officers) | 805/03 805/04 | |
| (v) Trainers (including Probation Officers, Supervisors and others) | 805/05 | |
| (vi) Other categories | 805/06 | <p>All staff employed in the factory hospital and dispensaries except Medical Officers.</p> <p>All Class III and Class IV employees in Schools attached to Ordnance Factories.</p> <p>Deduct-Grants-in-aid received from local Govt. in connection with maintenance of schools at Ordnance Factories.</p> <p>Note: (i) No shop-floor expenditure is included here.</p> <p>(ii) "Allowances" include all allowances except TA/DA for which separate Minor Head 105 has been opened.</p> <p>(iii) Expenditure on LTC to be booked to these heads.</p> |
| (vii) Overtime allowance: | | |
| a) NGOs/NIEs | 805/07 | |
| b) Industrial Employees | 805/08 | |
| c) Other Categories | 805/09 | |
| (viii) Medical Treatment | 805/10 | Caters for amount paid towards Medical Reimbursement to Govt. Servants other than item (iv) above i.e. DSC personnel etc. |
| (ix) Payment to Labourers engaged on contract within Factory premises for production Jobs. | 805/11 | |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 105 - TRANSPORTATION

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Sub Head -Ordnance (including Ordnance Equipment) Factories | | |
| (i) Movement of Personnel (including Officers) | | |
| 1. Temporary Duty Moves | 808/01 | |
| 2. Permanent Moves | 808/02 | |
| 3. Foreign Travel | 808/03 | |
| 4. Hired Transport Charges | 808/04 | Expenditure on hiring of vehicles for movement of personnel. |
| (ii) Movement of Stores: | | Cash expenditure on hire of Transport & Bullock etc. whether obtained from ASC or direct. |
| 1. By Rail | 808/05 | 1. Caters for transportation of stores only |
| 2. By Civil Hired Transport | 808/06 | 2. Charges incurred on credit notes for the conveyance of stores. |
| 3. By Airlifting | 808/07 | 3. Charges incurred for the conveyance of stores by boats, river steamers and by sea going vessels. |
| 4. By Sea | 808/08 | 4. Wharfage landing and shipping charges and harbour dues on stores. |
| | | 5. Sea freight charges payable in India on imported stores, the cost of which is finally adjusted in England will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K. the sea freight charges will be compiled to the same head of account to which the cost of stores is debited. |
| | | 6. Demurrage charges. |
| | | 7. Air Freight charges. |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 106 - RENEWALS AND REPLACEMENTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------------|-----------------|---|
| (i) Renewals and Replacements | 813/01 | |
| (ii) Erection and Commissioning | 813/02 | |
| (iii) Customs Duty | 813/03 | |
| (iv) Freight Charges | 813/04 | |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 110 – STORES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| Sub Head -Ordnance (including Ordnance Equipment) Factories | | |
| A. Local purchase | | |
| (i) Materials purchased locally | 806/01 | 1.Local purchases. 2.Postal charge in connection with the purchase of local stores. 3.Cost of printing stationery for articles required for manufacturing purposes. |
| ii) Stores transferred from Stock pile to working stock. | 806/02 | This head caters only for book adjustment. |
| iii) Foreign purchases under delegated powers to GMs. | | |
| a) CKD Payments | 806/03 | |
| b) Other Foreign Payments | 806/04 | |
| c) SKD Payments | 806/05 | |
| B. Central Purchase | | |
| (i) Materials purchased centrally | 806/06 | Purchases made through the agency of DGS & D. Purchases made from abroad other than U.K. Expenditure on stores formerly debitable to the head 'Charges in England' is also booked to this head. Purchase of Coal. |
| (ii) Cost of Stores received from Army/Navy/Air Force other Govt. Deptts. | 806/08 | The cost of stores directly or indirectly required for production such as direct stores, spare parts, maintenance material (POL) etc. which are met from Store Purchases grants to be booked to this head. |
| C. Custom Duty | 806/10 | |
| D. Deduct- Sale proceeds of scrap & waste. | 806/11 | |
| E. i) Deduct- credits on account of transfer from revenue to stock Pile. | 806/12 | |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 110 – STORES (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Sub-head. E (contd) | | |
| ii) Deduct-credits on account of transfer from Revenue to capital for P & M manufactured by MTPF - Ambernath and supplied to other Fys. | 806/14 | Caters to account for credits for items (P & M) costing more than Rs.10 lakhs and having a life span of more than 7 years. |
| F – CKD/SKD – Advance Payment | 806/15 | |
| G – Information Technology | | Similar remarks as under 110 H Army |
| 1.Hardware | | |
| i. Local Purchase | 806/20 | |
| ii. Central Purchase | 806/21 | |
| 2.Software | | |
| i. Local Purchase | 806/22 | |
| ii. Central Purchase | 806/23 | |
| 3.Maintenance | | |
| i. Local Purchase | 806/24 | |
| ii. Central Purchase | 806/25 | |
| 4.Computer Stationery & consumables | | |
| i. Local Purchase | 806/26 | |
| ii. Central Purchase | 806/27 | |
| 5.Information Technology Training | | |
| i. Local Purchase | 806/28 | |
| ii. Central Purchase | 806/29 | |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 111 - WORKS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub Head - Ordnance (including Ordnance Equipment) Factories. | | |
| (a) Expenditure on Buildings etc. | | |
| (i) Expenditure on buildings other than Residential quarters not forming capital assets. | 809/01 | 1. Rates or taxes on buildings etc. paid to local Govt. or local bodies, Municipalities etc., repairs etc. by the MES to buildings occupied by Factories which do not involve addition or alterations irrespective of the total cost. |
| (ii) Expenditure on Residential Quarters not forming capital assets. | 809/02 | 2. Payments to Railway authorities for siding maintained for the use of Factories as well as for the rent of Railway land occupied by Factories. |
| (b) Other Revenue Works | | |
| (i) Original work other than Residential Quarters costing upto Rs.2 Lakhs | 809/06 | 3. Pay etc. of chowkidars and other charges connected with the care of vacant buildings. |
| (ii) Original work on Residential Quarters costing upto Rs.2 Lakhs. | 809/07 | 4. Rent of land. 5. Charges for water supply and electricity consumed for other than manufacturing purposes. |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
**MINOR HEAD 797 - TRANSFER TO/FROM RESERVE FUND/
 DEPOSIT ACCOUNT**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| Sub.Head 'A' -Transfer to Renewal Reserve Fund, Renewal-Reserve Fund Ordnance Factories-Inter Account Transfer. | 814/01 | Debit to this head will be made when the amount is transferred by credit to Renewal Reserve Fund under Major Head 8226. (<i>Depriciation/RenewalReserve Fund</i>) |
| Sub.Head 'B' -Transfer from Renewal Reserve Fund- Deduct Amount met from Renewal Reserve Fund - Ordnance Factories | 814/02 | The Deduct head will be operated when actual expenditure on Renewal and Replacements is debited to Major Head 8226 - Renewal Reserve Fund. |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Ordnance (including Ordnance Equipment) Factories: | | Expenditure of Revenue nature will be debited to these heads. |
| | | 1. Expenditure on account of Govt. contribution to the Labour Welfare funds constituted under A.I.210/48. |
| (a) Expenditure on Electricity/ Water including duty taxes thereon. | | 2. Telephone/Telex Charges. |
| i. Electricity | 810/01 | 3. Expenditure on account of official postage, Service labels, telegrams, registration charges on instructions for delivery of telegrams out of office hours and on holidays and money order commission. |
| ii. Water Charges | 810/02 | |
| (b) Communications (Telephone/ Telex/Fax/Postage and Telegraphic/Microwave etc.) | 810/03 | 4. Local printing and stationery for articles required for other than manufacturing purposes. |
| (c) Training | 810/04 | 5. Cost of petty stationery and carriage on stationery. |
| (d) Office Equipment | 810/05 | 6. Purchase and repairs of typewriters. |
| (e) Hospital/Lab. Equipment | 810/06 | 7. Cost of Law suits. |
| (f) Consumables (Medicines, Milk, Lemon etc.) | 810/07 | 8. Advertisements. |
| (g) Contract labour | 810/08 | 9. Examination of boilers. |
| (h) Departmental Canteens: | | 10. Hot weather charges including hiring charges for fan. |
| i). Pay and Allowances | 810/09 | 11. Book - binding charges. |
| ii). Over time Allowance | 810/10 | |
| (i) Transfer of Technology | 810/11 | 12. Office furniture. |
| (j) Other Misc. Expenditure | 810/12 | 13. Funeral allowance. |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|-------------|--|
| | | 14.Loading and unloading charges of stores of office records. |
| | | 15.Rewards for inventions and improvements to Machinery and for effecting economy in manufacture. |
| | | 16.Carriage hire for cashing cheques. |
| | | 17.Clothing and badges for group D staff. |
| | | 18.Waterproofs and Umbrellas for Group 'D' staff. |
| | | 19.Expenditure in connection with conservancy arrangements of Factory and Factory estate. |
| | | 20.Brdige and Road tolls. |
| | | 21.Cost of local purchase of milk for supply to individuals (i) engaged in lead painting or required to handle lead paints and employed on work involving a risk of lead poisoning. (ii) engaged on work connected with explosives of a poisonous nature and (iii) employed in Trinitrotolune process. |
| | | 22.Value of medicines etc. purchased in Factory dispensaries as well as Central dispensary and casualty ward for Ordnance Factories at Ishapore. |
| | | 23.Repair to barrack hospitals furniture. |
| | | 24.Cost of free issue of ice, lemon etc. to the workmen working in furnances. |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| | | <p>25. Expenditure on school furniture, prizes of books etc. for schools maintained in the Factories.</p> <p>26 Customs duty charges on inward foreign parcel containing articles of contingent nature. Irrecoverable loss of cash.</p> <p>27. Cost of anti-rat campaign at G.C. Factory, Jabalpur.</p> <p>28. Other incidental charges such as insurance premium etc., for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this Head.</p> <p>29. Charges on account of X-ray examination of Industrial casualties.</p> <p>30. Charges in connection with the annual musketry course fired by the civilian staff of the Factory.</p> <p>31. Free issue of light refreshment of night shift workmen of the Cordite Factory Aruvankadu.</p> <p>32. Payments under Workmen's Compensation act.</p> <p>33. Cost of photographs required for the Identity passes (except in the case of Private servants).</p> <p>34. Purchase of Books and periodicals.</p> <p>35. Education of children of Fys. Workmen.</p> <p>36. Other petty expenses.</p> <p>37. Miscellaneous expenses on Training Scheme.</p> |
| (k) Banking Cash Transaction Tax (BCTT) | 810/13 | Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head. |
| (l) Rectification/Repair of Products supplied by Ordnance Factory Board during the Warranty period | 810/14 | Expenditure will cover manufacturing defects and will include free service/repair during warranty period |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 901 - RECOVERIES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| Deduct - Issues to Army: | | |
| i) Armament | 811/10 | |
| ii) Ammunition | 811/11 | |
| iii) Electronics | 811/12 | |
| iv) General Stores | 811/13 | |
| v) Clothing | 811/14 | |
| vi) 'A' Vehicles | 811/15 | |
| vii) 'B' Vehicles | 811/16 | |
| viii) M.T. <u>Spares</u> | | |
| 'A' Vehicles | 811/17 | |
| 'B' Vehicles | 811/18 | |
| ix) Issues against direct debit | 811/19 | |
| x) Engineer stores | 811/20 | |
| xi) Optical Equipment | 811/21 | |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 902 - RECOVERIES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|---------------------|---|
|---------------------------|---------------------|---|

Deduct - Issues to Navy:

| | |
|-----------------|--------|
| 1. Naval Stores | 811/31 |
| 2. Armament | 811/32 |
| 3. Clothing | 811/33 |
| 4. Others | 811/34 |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 903 - RECOVERIES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|---------------------|---|
|---------------------------|---------------------|---|

Deduct-Issues to Air Force:

- | | |
|-------------|--------|
| 1. Ordnance | 811/41 |
| 2. Clothing | 811/42 |
| 3. Others | 811/43 |

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 904 - RECOVERIES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---------------------------|---------------------|---|
|---------------------------|---------------------|---|

**Deduct-Issues to other Defence
Departments:**

| | | |
|-----------|--------|--|
| 1. DGQA | 811/51 | |
| 2. DRDO | 811/52 | |
| 3. MES | 811/53 | |
| 4. NCC | 811/54 | |
| 5. Others | 811/55 | |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 003 – TRAINING**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|----------------------|----------|---|
| 1. Training Abroad. | 851/01 | 1.Training Courses for Higher Qualification. |
| 2. Training in India | 851/02 | <p>2. Short-term courses in relevant areas including Psychosomatic Human Development.</p> <p>3.Short-term in-house Continuing Education Programme (CEP).</p> <p>4. Participation in Seminars, Symposia, Conferences, Workshops etc.</p> <p>5. Skill upgradation through examination by Professional Societies.</p> <p>6.Traning to fulfill statutory requirements.</p> <p>7.Conducing Organisational Development studies.</p> |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 004 - RESEARCH / RESEARCH DEVELOPMENT**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (A) Director General Aeronautical Development Agency (DGADA) | 852/01 | Expenditure pertaining to Director General Aeronautical Development Agency (DGADA) for Research & Development works on Projects in Aeronautical field as per Grants-in-Aid Scheme Rules will be compiled to this head. |
| (B) Research and Development Boards: | | Expenditure incurred by various Research & Development Boards for Research Projects through various Universities/ Technical Institutions as per Grants-in-Aid Scheme Rules will be compiled to this head. |
| (1) Aeronautical Research & Development Board (AR & DB). | 852/02 | |
| (2) Naval Research & Development Board (NRB). | 852/03 | |
| (3) Armament Research & Development Board (ARMREB). | 852/04 | |
| (4) Life Science Research Board (LSRB). | 852/05 | |
| (C) Extra Mural Research (EMR) | 852/06 | Expenditure incurred for Research Projects sponsored by Dte of ER&IPR through Universities/Technical Institutions, as per the Grants-in-Aid Scheme Rules will be compiled to this head. |
| (D) Others | 852/07 | Expenditure incurred on other Grants-in-Aid Schemes not covered under (A) to (C) above will be compiled to this head. |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 101 - PAY & ALLOWANCES OF SERVICE PERSONNEL**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| 1. Officers | 853/01 | Caters for Pay & Allowances including LTC etc. of Service Officers and ORs |
| 2. Other Ranks | 853/02 | (including DSC Personnel employed with R&D Organisation). |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 102 - PAY & ALLOWANCES OF CIVILIANS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------|----------|--|
| 1. Officers | 854/01 | Caters for Pay & Allowances including LTC , Bonus etc. of Civilian Officers, Others and Industrial Staff. |
| 2. Others | 854/02 | |
| 3. Industrial Estt. | 854/03 | |
| 4. Overtime Allowances: | | |
| (a). Others | 854/04 | |
| (b). Industrial Estt. | 854/05 | |
| 5. Medical Treatment | 854/06 | Caters for amount paid towards Medical Reimbursement to Govt. Servants. |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 105 - TRANSPORTATION**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|-----------------|---|
| (a) Movement of Personnel (domestic) | 855/01 | Caters for TA/DA expenses relating to journeys by Air, Rail, Road, Cost of Military warrants, Cost of passages paid in India, Sea and Land Water charges, movement of Stores by Road etc. |
| (b) Movement of Stores | 855/02 | |
| (c) Movement of Personnel (International) | 855/03 | |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 110 - STORES**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Indigenous Stores: | | |
| (i) Stores Purchased Locally | 856/01 | Entire expenditure for all the activities related to Projects, Programmes, Schemes viz. Equipment, Hardware, Consultancy and other Project related contingencies, Build up facilities, Maintenance existing Lab/Work- shop facilities, Technical Books and Journals, Cost of FOL, Purchase/hiring of Transport, Repair/Maintenance of unit Transport etc, Contracts for "Acquisition of Research Services (CARS)". Freightage of imported stores, Tender advertisements etc. and Technical Seminars, Exhibitions etc. will be compiled to this head. |
| (ii) Stores purchased Centrally | 856/02 | All Purchases made through central purchase organisations, Cost of FOL (if dependent on Army Units) and other Stores supplied by Services (Army, Navy, Air Force) to DRDO. |
| iii) Stores supplied by DGOF | 856/03 | Expenditure in respect of stores supplied by DGOF against syllabus work order Demand (SWODs) placed by DRDO Labs/Estts. |
| (b) Imported Stores | 856/04 | Expenditure incurred in Foreign Exchange on Equipment, Hardware, Consultancy Services, Testing/evaluation, Tech. Documentations, Freightage etc. related to Projects and Build-up requirements. |
| (c) Custom Duty | 856/05 | Custom Duty on stores received from Foreign sources. |
| (d) Deduct- Value of stores issued to Army, Navy, Air Force, DGOF. | 856/06 | Value of stores issued to Services (Army, Navy, Air Force) and DGOF. |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 110 - STORES (Contd.)**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (e) Information Technology. | | |
| (a) Hardware | | |
| i) Local Purchase | 856/11 | 1. Expenditure on Procurement of Computers and connected stores. |
| ii) Central Purchase | 856/12 | 2. Expenditure costing less than Rs.10 Lakhs and with less than 7 years expected life will be compiled to this head. |
| (b) Software | | |
| i) Local Purchase | 856/13 | 1. Caters for expenditure on purchase of Software. |
| ii) Central Purchase | 856/14 | 2. Expenditure costing less than Rs.10 lakhs and with less than 7 years expected life will be compiled to this head. |
| (c) Maintenance | | |
| i) Local Purchase | 856/15 | Caters for expenditure on Maintenance of Computers etc. |
| ii) Central Purchase | 856/16 | |
| (d) Computer Stationery and Consumables | | |
| i) Local Purchase | 856/17 | Caters for expenditure on procurement of Computer Stationery and Consumable items. |
| ii) Central Purchase | 856/18 | |
| (e) Information Technology Training | | |
| i) Local Purchase | 856/19 | Caters for expenditure on Information Technology Training. |
| ii) Central Purchase | 856/20 | |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 111 - WORKS**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| Expenditure on Buildings etc. not forming part of capital assets. | 857/00 | Caters for Revenue and Minor Works by MES/ R&D, Repair/ Maintenance of Buildings/ Facilities, Rent of Buildings, Water and Electricity Charges, Expenditure on other essential services, Running /Maintenance cost of standby power Generation Units/ systems, Arboriculture activities, Running/ Maintenance cost of AC units and Air conditioning systems and any other activities related to maintenance of capital assets. |

**MAJOR HEAD 2080-DEFENCE SERVICES
RESEARCH AND DEVELOPMENT
MINOR HEAD 800 - OTHER EXPENDITURE**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|--|
| (a) Miscellaneous | 858/01 | Office appliances viz. Xerox/Fax Machines, Hot Weather appliances, Annual maintenance, Security arrangement, Environment Control, Hygiene maintenance contracts, Telephones, Stationary, Printing, Binding, Postage, Law Suits, Payment under workmen compensation act, Travelling expenses to Non-DRDO officials, Govt. contribution towards labour Welfare Funds, Membership fee of societies etc., Payment to Apprentices and Misc. expenditure incurred for other activities not covered above or not covered under any other minor heads. |
| (b) Educational Facilities | 858/02 | Caters for the payment to Teaching staff, Management of Schools for the Children of DRDO Personnel and other expenditure towards creation of facilities in Schools. |
| (c) Amenity and Sports Grants | 858/03 | Amenity and Sports activities. |
| (d) Fellowship & Research Stipend | 858/04 | Expenditure on the salaries/permissible allowances of Senior Research Fellow (SRF), Junior Research Fellows (JRF) appointed for Project works & other R&D activities will be compiled to this head. |
| (e) Departmental Canteens | 858/05 | Expenditure on Departmental Canteens. |
| (f) Banking Cash Transaction Tax (BCTT) | 858/06 | Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head. |

**CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT
MAJOR HEAD 4076 -CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01 - ARMY
MINOR HEAD 050-LAND**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|--|
| (a) Acquisition of land | 901/31 | This will record expenditure on acquisition of land other than that required for specific works projects. |
| (b) Deduct-Receipts from disposal of Military land financed originally from Capital | 901/33 | This head caters for receipts from the disposal of assets originally financed from Major Head 4076. Receipts from the disposal of Capital assets financed prior to 1-4-48 from Major Heads 2076, 2077 and 2078 compilable under Major Head 0076, Minor head 104(c)-Code No.377/00-Major Head 0077, Minor Head 104(c) Code No. 665/03 or Major Head 0078, Minor Head 104(c) Code No.705/03 respectively as the case may be. |
| (c) Deduct-Refund of undisbur- sed amount on account of compensation money for acquisition of land | 901/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 101 - AIRCRAFT AND AERO ENGINES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) Procurement of new Airframes and Aero Engines through HAL | 908/31 | <p>1. Payment of Airframes of engines supplied by HAL. Assembly charges of certain types of aircraft paid to HAL. Debits received through ILAC on account of materials and components for certain types of aircrafts assembled at HAL.</p> <p>2. Incidental charges like harbour dues comprising of import harbour dues, transit charges, catering charges, loading charges, steamer freight, air freight, unloading charges and collection charges etc. paid to clearing and forwarding agents at ports of landing, inland transport charges, customs duty charges, A.I.D. Inspection charges etc. connected with the various Aircraft projects.</p> <p>Capital Head will be operated only if (a) the items to be purchased have a life of 7 years or more and (b) the cost of the items is Rs.10 Lakhs or more, which are required for modernization programme.</p> <p>The expenditure in respect of the following items will also be compiled under code heads 908/31 or 908/32 as the case may be:</p> <p><u>ALH-(Rotables)</u></p> |
| (b) Procurement of new Airframes and Aero engines through other sources | 908/32 | <ol style="list-style-type: none"> 1. Dumper Assy. 2. Main Roter Blade. 3. Tail Roter Assy. 4. IDS Assy. 5. AGB Assy. 6. Hydraulic Package. 7. Tail Rotor Actuator. 8. Pitch Servo Assy. 9. Roll Servo Assy. 10. Collective Servo Assy. 11. Rotor Brake System. 12. A ft Float Assy. 13. TM 333-2B2 Engine. 14. HP Pump. 15. LP Pump. 16. EADEC. 17. Centralised Warning Pannel. 18. AFCS Computer (4A Axis). 19. Pilot Control Unit. 20. Integrated Sensor Unit (ISU). 21. ALHEFS (SLG). 22. ACR 500 LH Tran Receiver. 23. Transponder. 24. Weather Radar T/R Unit. 25. Digital Indicator. 26. Control Display Unit. 27. SHIU. 28. HVDR. 29. MDAU. 30. Pilot Control Unit (AFCS) |
| (c) Deduct-value of stores issued on payment to Research and Development, Inspection Orgn., Ord. Fys, Navy, Air Force. and other Departments of Central Govt. | 908/33 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 101 - AIRCRAFT AND AERO ENGINES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|--|
| Contd.. | | <u>ALH (CNARS)</u> 31. Air Oil Exchanger. 32. Control & Regulation Harness. |
| | | <u>Cheetah/Chetak-Rotables</u> 1. Main Rotor Blade. 2. Main Rotor Head Assy (with HDD). 3. main Gear Box. 4. Automatic Control Box Assy. 5. Gyro Magnetic Compass Type 512-3. 6. Shock Absorber Front (NLG). 7. Indicator Collective Pitch (Cheetah). |
| | | <u>TTGE/BSE</u> 8. Test Equipment for AH (Elect). 9. Test Equipment for Gyro Magnet of 6 (six) items. 10. Test Bench for Tachometer Generator and Test Bench for Tachometer Indicator. 11. Vibrex Test Set Model 8500C+ (Balancer Analyser 8500C+) with complete Accessories. |
| | | <u>LANCER (CHEETAH)</u> 12. Armour Tool Kit for M3P Tool Kit for Armour. 13. Bore Sighting System Assy. 14. Electric Control Unit Pad Control Unit PC-17. 15. RRP for M3P Machine Gun. 16. Re-cocking System Assy. 17. Rocket Launcher Tester. 18. Handling Loading Trolley. 19. Machine Gun Tester. 20. HLRU. |
| | | <u>UAV HERON Items</u> 1. MCPA. 2. TNL-16 GINS-GPS. 3. Antenna Assembly. 4. Power Amplifier. 5. RPU Power Supply (RPPS). 6. Direct Antenna Assy. 7. ADR-Directional Antenna Assy. 8. RCCP. 9. ICP Unit. 10. HYD Pump. 11. Engine B/U 914 F. 12. Air Conditioner. 13. MSG-W System. 14. Tel. SWIT. Assy. 15. Netrea Computer 16. FOD Computer. 17. UBY Computer. 18. Module Assy. 19. LRDT Pedestal. 20. GDD+DEMUX+IEP. 21. UTC. 22. GDT-Pedestal. 23. RF Plate. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 101 - AIRCRAFT AND AERO ENGINES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--------------------|----------|---|
| Contd.. | | 24. Fiber Optic TER. 25. GDD RX/E (+IEP). 26. Pedestal. 27. RADOM. 28. Radar Processor Unit (RPU). 29. Transmeter. 30. RF Front End (RFFE). 31. Antenna Drive Unit (ADU). 32. Fran SAR Server. 33. Data Link Interface Processor Server. 34. Mission Planning Server. 35. Exploitation Manager Server. 36. Exploitation Server. 37. Fine DF Antenna. 38. DigitalReceiver Processor Unit(DRPU). 39. Retro Reflector. 40. Platform. 41. Laser Radar/TV. 42. Solitter AGCS. 43. TXI/MOD. 44. RF Unit. 45. IF Unit. 46. Vedio RX. 47. RCVR Final Assy. 48. Vedio 1. 49. Vedio 2. 50. DEMUX. 51. RCVR Vedio TMRX. 52. SPSP TX. 53. TMTV RF Head. 54. PWR ANP. 55. Magzine Assy. |

Capital heads will be operated subject to fulfillment of cost & life criteria in individual cases.

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 102-HEAVY AND MEDIUM VEHICLES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|---|
| (a) Heavy and Medium Vehicles | | |
| (i). Heavy and Medium Vehicles- Trade | 908/34 | <p>Expenditure on procurement of Heavy and Medium vehicles which have a value of Rs. 10 lakhs or more each and which have a life of 7 years or more is to be compiled to this head.</p> <p>The expenditure in r/o the following items will be compiled to this head (908/34):</p> <ol style="list-style-type: none"> 1. Water Bowzers (2KL & 5KL). 2. 2.5 Ton LPTA. 3. Stallion 5/7.5 Ton. 4. TTF Large. 5. ATF Refueller. 6. FAT 3/5 Ton. 7. Bus Long Chassis. 8. Light Bullet Proof Veh. 9. 2.5 Ton Ambulance. 10. Crane all types. 11. LRV. 12. Lorry 10 Ton. 13. Buses (all types). 14. Trailer (all types). <p><u>Engineer Stores:</u></p> <ol style="list-style-type: none"> 1. Exc Loaders. 2. Cr Tr Size II (Plant). 3. Cr Tr Size IV (Plant). <p>Capital heads will be operated subject to fulfillment of cost & life criteria in individual cases.</p> |
| (ii). Heavy and Medium Vehicles- Supplied by DGOF | 908/51 | |
| (b) Deduct-value of stores issued on payment to Research and Development and Inspection Orgn. Ordnance Factories, MES (excluding Engineer Stores depots), Navy, Air Force and other Departments of Central Govt. | 908/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 103-OTHER EQUIPMENTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Other Equipment | | Expenditure on procurement of items of equipment (other than Heavy and Medium Vehicles) costing Rs. 10 lakhs or more each and which have a life of 7 years or more. Payments in respect of the following items will be booked under this head. (i) Guns/Tanks/BMPs and connected stores. (ii) Radars and AD Systems. (iii) Various Signal Equipment. (iv) Equipment for Engineers. (v) Equipment for DGAFMS. (vi) Equipment for new raisings. |
| 1.Armaments | | |
| (i). Armaments: Trade | 908/36 | |
| (ii).Armaments: Supplied by DGOF | 908/61 | |
| 2.Electronics | | |
| (i). Electronics: Trade | 908/37 | |
| (ii).Electronics: Supplied by DGOF | 908/62 | |
| 3.Ammunition | | |
| (i). Ammunition: Trade | 908/39 | |
| (ii).Ammunition: Supplied by DGOF | 908/63 | |
| 4.Engineering | | |
| (i).Engineering: Trade | 908/40 | |
| (ii).Engineering: Supplied by DGOF | 908/64 | |
| 5.Missiles | 908/41 | |
| 6.General Stores | | |
| (i).General Stores: Trade | 908/42 | |
| (ii).General Stores: Supplied by DGOF | 908/66 | |
| 7.Medical Equipment | 908/44 | |
| 8.Deduct-Value of stores issued on payment to Research and Development, Inspection Orgn. Ordnance Factories, MES (excluding Engineer Stores Depots) Navy, Air Force and other Departments of Central Govt.. | 908/43 | |
| (b) Plan Aren | 908/38 | Expenditure on Procurement of item costing Rs.10 lakhs or more each and which has a life of 7 years or more is debitabale to this head. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 105-MILITARY FARMS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Expenditure on Land, Works | 907/31 | |
| (b) Expenditure on Plant and Machinery. | 907/32 | |
| (c) Expenditure on live stock | 907/33 | |
| (d) Deduct-Receipt from the disposal of Military lands, buildings etc. originally financed from Capital | 907/35 | Same remarks as against Code No.901/33 |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 106-PROCUREMENT OF ROLLING STOCK

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|------------------------------|-----------------|--|
| Procurement of Rolling Stock | 907/36 | Expenditure on procurement of items costing of Rs. 10 lakhs or more each and which have a life of 7 years or more is debitable to this head. |

MAJOR HEAD 4076-CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01 – ARMY
MINOR HEAD 107– EX-SERVICEMEN CONTRIBUTORY HEALTH SCHEME

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------------|----------|---|
| (a) Purchase of Land | 907/38 | |
| (b) Construction of Buildings | 907/39 | |
| (c) Purchase of Medical Equipment | 907/40 | Expenditure on procurement of equipment costing Rs.10 lakhs or more each and which have a life span of 7 years or more. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 112-RASHTRIYA RIFLES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-----------------------------|-----------------|---|
| 1.Construction Works | 907/41 | |
| 2.Heavy and Medium Vehicles | 907/42 | |
| 3.Other Equipment | 907/43 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 113-NATIONAL CADET CORPS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Expenditure on Works etc. | | |
| 1. Carry over works | 907/44 | |
| 2. New works | 907/45 | |
| 3. Deduct -Recoveries from the disposal of buildings etc. originally financed from Capital | 907/46 | |
| (b) Expenditure on procurement of stores: | | |
| 1. Procurement of Motorised Gliders for Air Squadrons in NCC | 907/47 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 202-CONSTRUCTION WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Works | | |
| 1. Carry over works: | | |
| i). C.C.S. works | 902/31 | |
| (ii). Married Accommodation | 902/32 | |
| (iii). Other than Married Accommodation | 902/33 | |
| 2 New Works: | | |
| (i) C.C.S works | 902/34 | |
| (ii) Married Accommodation | 902/35 | |
| (iii) Other than Married Accommodation | 902/36 | |
| (iv) Special Married Accommodation under two-in-one design concept. | 902/37 | |
| (v) Rohtang Tunnel Project and allied works | 902/40 | |
| (vi) Construction of CSG Roads | 902/51 | |
| 3. Deduct-receipts from disposal of buildings etc. financed originally from capital. | 902/38 | |
| 4. Deduct-Contribution from State Govt. towards Capital Outlay on Defence Services | 902/39 | |
| (b) National Defence Academy: | | |
| 1. Expenditure on land, works etc. | 902/41 | |
| 2. Deduct-Contributions transferred from the Deposit Head "Donations/ Contribution towards NDA". | 902/42 | |
| (c) Married Accommodation Project | 902/45 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 799-STOCK SUSPENSE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Expenditure on account of stock pile (except stock pile of steel for M.E.S) | 904/31 | |
| (b) Deduct-Credits on account of withdrawal of stock pile (except stock pile of steel for M.E.S.) | 904/32 | |
| (c) Expenditure on account of stock pile of steel for M.E.S. | 904/33 | |
| (d) Deduct-Credits on account of stock pile of steel for M.E.S. | 904/34 | |
| (e) Expenditure on account of buffer stock of Electrical and Mechanical Engineering stores for M.E.S. Works | 904/35 | |
| (f) Deduct-Credits on account of withdrawal of buffer stock of Electrical and Mechanical Engineering Stores | 904/36 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 01- ARMY
MINOR HEAD 800-OTHER EXPENDITURE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Investments: | | |
| 1. Investments in share capital of consumers co-operative Stores/Societies | 909/31 | |
| 2. Deduct -Receipts on account of refunds of investment in share capital of consumers co-operative Stores/Societies | 909/32 | |
| (b) Deduct -Receipts & Recoveries | | |
| (i) Sale proceeds of surplus stores | 910/32 | |
| (ii) Other receipts and recoveries of Capital nature | 910/33 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 050 - LAND

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Acquisition of Land | 911/31 | This will record expenditure on acquisition of land other than that required for specific work project. |
| (b) Deduct-Receipt from the disposal of Naval land financed originally from Capital | 911/33 | Same remarks as against Code No.901/33 |
| (c) Deduct-Refund of un-disbursed amount on account of compensation money for acquisition of land | 911/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 101 - AIRCRAFT AND AERO ENGINES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Procurement of New Air-frames and Engines through HAL | 915/31 | Same as Minor Head 101 (a) Under Sub Major Head-01 Army |
| (b) Procurement of New Air-frames and Engines from other sources: | | Capital Head will be operated only if (a) the items to be purchased have a life of 7 years or more and (b) the cost of the items is Rs.10 lakhs or more, which are required for modernization programme. |
| i). Mid Life UPGRADE of IL.38 | 915/51 | |
| ii). Acquisition of KAMOV (Helicopter).31 | 915/52 | |
| iii). Others | 915/53 | Expenditure on Repair and Refits of Aircrafts meant for enhancing the capacity will also be compiled to the respective heads. |
| (c) Deduct-Value of stores issued on payment to Army, Ord. Factories, Air Force and other Departments of Central Govt. | 915/33 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 102 - HEAVY AND MEDIUM VEHICLES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|--|
| (a) Heavy and Medium Vehicles | 915/34 | Same as at 102(a) under Sub-Major Head-01-Army The expenditure on Procurement/Replacement of Mechanical Transport Vehicles such as: Heavy and Medium Vehicles, Specialist and Aviation Vehicles and Dockyard Vehicles will also be compiled to this head. |
| (b) Deduct-value of stores issued on payment to MES, Army, Air Force, Ordnance Factories and other Departments of Central Govt. | 915/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 103 - OTHER EQUIPMENTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Other Equipments: | | Same remarks as at Minor Head .103 under Sub Major Head 01- Army. |
| 1.Electrical/Electronics | 915/36 | Payments in respect of the following items will be booked under this head. 1.Guns/Tanks BMPs and connected Stores 2.Radars and AD Systems. 3.Various Signal Equipments. 4.Equipments for Engineers. 5.Equipments for DGAFMS. 6.Equipments for new raisings. |
| 2.Weapon Equipments | 915/37 | Expenditure on replacement/upgradation of Equipment for enhancing the capability in respect of the following items will be booked to the respective heads under this Sub-head: |
| 3.Space and Satellite Equipments | 915/38 | |
| 4.Electronic Warfare Equipments | 915/41 | 1. WT Equipment. 2. Communication & Electronic Warfare. |
| 5.Unmanned Aerial Vehicle | 915/42 | 3. Radars & Associated Equipments. 4. Electrical Equipment. |
| 6.Miscellaneous. | 915/39 | 5. Hydrographic Equipment. 6. Diving Equipment. 7. Metrology Equipment. |
| 7.Deduct-Value of stores issued on payment to MES, Army, AF, Ordnance Factories and other Departments of Central Govt. | 915/40 | 8. Aviation/Armament Equipment. 9. IT Infrastructure. 10. Other Machinery 7 Equipment. |
| (b)Other Equipments: Supplied by DGOF | 915/46 | Capital head will be operated subject to fulfillment of cost & life criteria in individual cases. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 104 – JOINT STAFF

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------------|----------|--|
| 1.Air craft and Aero Engines | 951/41 | As per Navy Minor Head 101 |
| 2.Heavy and Medium Vehicles | 951/42 | As per Navy Minor Head 102 1. Auto Road Sweeping Machine. 2. Earth Movers (JCB) & Tippers. 3. Mini Bus. 4. Bus Long Chasis. 5. Water Bowzer. 6. Ambulance. 7. Cranes-all Types. 8. Tractors, Dozers, DFT, etc. 9. 2.5 Ton, 6.5 Ton Vehicles. |
| | | Capital head will be operated subject to fulfillment of cost & life criteria in individual cases. |
| 3.Other Equipments | 951/43 | As per Navy Minor Head 103. 1. Expenditure on creation of assets like Telephone Exchange, Network Systems and Terminal Equipments. 2. Hardware of Wireless Communication. 3. Tri-Service War Game Package. 4. Upgradation of Display System. 5. Crypto Systems/Devices/Algorithm/Package 6. Access Control Security System. 7. Data Fusion Centre. 8. Archival and Retrieval System. 9. Conference System. 10. Procurement Of Marine Stores (Boats, Yard Craft, Floating Jetty). |
| | | Capital head will be operated subject to fulfillment of cost & life criteria in individual cases. |
| 4.Land | 951/44 | As per Navy Minor Head 050 |
| 5.Construction Works | 951/45 | As per Navy Minor Head 202 |
| 6.Naval Fleet | 951/46 | As per Navy Minor Head 204 |
| 7.Naval Dock yard and Project | 951/47 | As per Navy Minor Head 205 |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 202 - CONSTRUCTION WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Works | | |
| 1. Carry over works | | |
| (i) Married accommodation | 912/31 | |
| (ii) Other than married accommodation | 912/32 | |
| 2. New Works | | |
| (i) Married accommodation | 912/33 | |
| (ii) Other than married accommodation | 912/34 | |
| 3. Deduct-Receipts from the disposal of buildings etc. financed originally from Capital | 912/38 | |
| 4. Deduct-Recoveries from other Departments/Governments etc. towards Defence Capital Projects | 912/39 | |
| (b) Married Accommodation Project | 912/41 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 204 - NAVAL FLEET

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Purchase of Naval Vessels and Submarines from Public Sector Units | | |
| 1.Mazagon Dock Ltd. | 913/31 | |
| 2.Garden Reach Ship Builders and Engineers Ltd. | 913/32 | |
| 3.Goa Shipyard Ltd. | 913/33 | |
| 4.Other Public Sector Units | 913/34 | |
| (b) Purchase of Vessels and Submarines from other sources | | |
| i).Project 1135.6 | 913/35 | |
| ii).Others | 913/41 | |
| (c) Purchase of yard crafts | 913/36 | Expenditure on Procurement/ Replacement /Repair/ Refit of Naval stores- Boats and Yard crafts for enhancing the capability, will be compiled to this head. Capital head will be operated subject to fulfillment of cost & life criteria in individual cases. |
| (d) Misc. expenditure on account of purchase of stores relating to ships and submarines | 913/37 | Expenditure on Repair and Refits of Ships and Submarines for enhancing the capability will also be booked to this head. Capital head will be operated subject to fulfillment of cost & life criteria in individual cases. |
| (e) Deduct-Recoveries on account of sale of Naval vessels | 913/38 | |
| (f) Modernization of INS VIRAAT. | 913/39 | |
| (g) Air Defence Ships (ADS) | 913/40 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 205 - NAVAL DOCKYARDS/PROJECTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Naval Projects, Mumbai | | |
| (i) Naval Dockyard Expansion Scheme, Mumbai. | 914/31 | |
| (ii) Modernization of Naval Dockyard, Mumbai. | 914/32 | |
| (iii) Other works pertaining to Naval Dockyard, Mumbai. | 914/33 | |
| (b) Protective Retaining Bund/Dry Dock | 914/34 | |
| (c) Naval Projects, Visakhapatnam | | |
| (i) Works related to the Project | 914/35 | |
| (ii) Works other than (i) above | 914/37 | |
| (d) Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Naval Projects, Vishakhapatnam | 914/36 | |
| (e) Naval Ship Repair Yard, Kochi | 914/38 | |
| (f) Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Base Repair Organisation, Cochin . | 914/39 | |
| (g) Naval Project, Karwar | 914/40 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 02 - NAVY
MINOR HEAD 205 - NAVAL DOCKYARDS/PROJECTS (contd.)

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (h) Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Naval Project, Karwar | 914/41 | |
| (i) Naval Air Station, Arkonam | 914/42 | |
| (j) Deduct-Recoveries from other Departments of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Naval Air Station, Arkonam | 914/43 | |
| (k) Project for Naval Academy of Ezhamalai | 914/44 | |
| (l) Deduct-Recoveries from other Deptts. of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Project for Naval Academy Ezhamalai | 914/45 | |
| (m) Project for modernization of INHS ASVINI | 914/46 | |
| (n) Deduct-Recoveries from other Deptts. of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Project for modernization of INHS ASVINI | 914/47 | |
| (o) 3/4 line Maintenance facility SHR / Aircraft. | 914/48 | Setting up of the 3 rd and 4 th line repair/overhaul facilities for Sea-Harrier Aircraft Pegasus Engines and their Associated System and Components. |
| (p) Naval Ship Repair Yard, Karwar | 914/49 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 050 - LAND

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Acquisition of land | 916/31 | This will record expenditure on acquisition of land other than that required for specific work project. |
| (b) Deduct-Receipts from the disposal of Air Force land originally financed from Capital | 916/33 | Same remarks as against Code no. 901/33. |
| (c) Deduct-Recoveries from Hindustan Aeronautics Ltd. on account of Capital Expenditure incurred by Government on Air Craft Manufacturing Depot, Kanpur | 916/34 | |
| (d) Deduct-Refund of undisbursed amount on account of compensation money for acquisition of land | 916/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 101 - AIRCRAFT AND AERO ENGINES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) Procurement of new Airframes and Engines through HAL | 919/31 | Same as at Sub Major Head 01-Army Minor Head 101(a). Upgradation/Refurbishment/Replacement/Modification of existing Aircraft/Aeroengines through HAL. |
| (b) Procurement of Airframes and Engines through other Sources | 919/32 | Expenditure on account of engineering specialists including foreign specialists will be compiled under this head. Upgradation/Refurbishment/Replacement/Modification of existing Aircraft/Aeroengines through other sources. Expenditure in r/o the following items will also be compiled under the respective heads 9919/31 and 919/2 as the case may be: <ol style="list-style-type: none"> 1. Replacement of UAV along payloads. 2. Test Equipment,GSE/GHE/Tools. 3. Technical life extention/overhaul (ROH)/re-equipment of Aircraft and systems. 4. Procurement/Replacement of Aero engines on expiry of total technical life. 5. Upgradation/Refurbishment/Replacement/ Modification of existing Aircraft/Aero-engines through other sources. 6. Procurement of Microlight AC. |
| (c) Deduct-value of stores issued on payment to Army, Navy, Ordnance Factories and other Departments of Central Government | 919/33 | Capital heads will be operated only if (a) the items to be purchased have a life of 7 years or more and (b) the cost of the items is Rs.10 lakhs or more, which are required for modernisation programme. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 102 - HEAVY AND MEDIUM VEHICLES

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Heavy and Medium Vehicles | 919/34 | <p data-bbox="849 436 1419 499">Same as at Sub Major-Head-01-Army Minor head 102(a).</p> <p data-bbox="849 537 1419 600">Expenditure in r/o the following items will also be compiled to this head:</p> <p data-bbox="849 604 1308 737">Vehicles including- Specialised Medical Vehicles. Aircraft Specialised Vehicles and Air field Support Vehicles.</p> <p data-bbox="849 772 1419 863">Capital head will be operated subject to fulfillment of cost & life criteria in individual cases.</p> |
| (b) Deduct-Value of stores issued on payment to MES, Army, Navy, Ordnance Factories and other Departments of Central Government | 919/35 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 103 - OTHER EQUIPMENTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Other Equipments: (i).Other Equipments : Trade | 919/36 | <p>Same as at Sub Major Head -01-Army. Minor Head 103(a). Payments in respect of the following items will be booked under this head:</p> <ol style="list-style-type: none"> 1.Guns/Tanks/BMPs and connected stores. 2.Radars and AD Systems. 3.Various signal Equipments. 4.Equipments for Engineers. 5.Equipment for DGAFMS. 6.Equipment for new raisings. 7.Engineering specialists including foreign specialists. <p>Expenditure in r/o the following items will also be compiled to this head:</p> <ol style="list-style-type: none"> 1. Upgradation/Modernisation of facilities at BRDs. 2. Solid State Flight Data Recorder. 3. Ground Power Unit. 4. Servicing Air- Conditioning Trolley. 5. Universal Hydrolic Servicing Trolley. 6. Procurement of Drive Generator and installation kit for IAF Aircrafts. 7. Procurement of Flash Card reader. 8. Procurement of critical aggregates. 9. Digital Met Data Dissemination (DMDD) system. 10. Additional Sites for IMMOLS. 11. Network Station. 12. Procurement of Booster and Accessories of VUHFRT set up-322 for Air Defence Radar Units. 13. Procurement of V/UHF RT set for OSA-AK system. 14. Specialist Adventure equipment and accessories. 15. Procurement of Rotables, Test equipments, Machinery and equipment of all kinds including Medical and Security related equipment, DG sets and UPS. 16. Procurement/Refurbishment/Upgradation/Replacement of Missiles/Rockets and related test equipment. 17. Upgradation/Replacement of Weapon systems and related equipments. 18. Automation of Costing in IAF. 19. DRE/ Non-recurring cost, Capital expenditure, Project costs for setting up or creation of facilities or infrastructure. 20. Telephone Exchanges/Bulk Encryption Unit for communication/interconnecting equipment for various locations of Air Force including Wireless and UG cables. |
| (ii).Other Equipments : Supplied by DGOF | 919/38 | |
| (b) Deduct - Value of stores on payment to MES, Army, Navy, Ordnance Factories and other Departments of Central Government | 919/37 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 202 - CONSTRUCTION WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Works | | |
| 1. Carry over works | | |
| (i) Married Accommodation | 917/31 | |
| (ii) Other than Married Accommodation | 917/32 | |
| 2. New Works | | |
| (i) Married Accommodation | 917/33 | |
| (ii) Other than Married Accommodation | 917/34 | |
| 3. Deduct-Receipts from the disposal of Air Force Buildings etc. originally financed from Capital. | 917/35 | Same remarks as against Code No. 901/33. |
| (b) Married Accommodation Project | 917/41 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 03 – AIR FORCE
MINOR HEAD 206 - SPECIAL PROJECTS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|---|----------|--|
| (a) ADGES Special Projects: | | |
| (i) Works other than those carried out by MES | 918/31 | Expenditure on capital works other than those mentioned at (ii) below pertaining to the project for strengthening the Air Defence capability of Air Force. |
| (ii) Works carried out by MES | 918/32 | Expenditure on works executed by MES on which departmental charges are leviable. |
| (b) ADGES/Plan/ Modernization Schemes | 918/33 | For booking of expenditure on Radar/ Communication set up at ADGES Projects which are not of revenue nature only will be booked to this head. |
| (c) Air Force Special Projects: | | |
| (i) Works other than those carried out by MES. | 918/34 | Expenditure on capital works other than those mentioned at (ii) below pertaining to AF Schemes/Projects. |
| (ii) Works carried out by MES. | 918/35 | Expenditure on Capital works executed by MES on Air Force Schemes/Projects |
| (iii) Schemes/Projects | 918/36 | Expenditure on Air Force Schemes/ Projects of Capital nature other than ADGES. |
| (iv) Air Force Base at Phalodi | 918/37 | |
| (v) Air Force Project -Development of CHILODA HQ SWAC at Gandhi Nagar | 918/38 | |
| (vi) Air Force Project-Security Measures at IAF Bases/Installations | 918/39 | |
| (vii) Development of Thanjavur Air Field | 918/40 | |
| (viii) Project for AJT at Air Force Station Bidar | 918/41 | |
| (ix) Infrastructure/ Development of AF Stn. Palam | 918/42 | |
| (x) Induction/development of AWACS Project at AF Station Agra | 918/43 | |
| (xi) Infrastructure development for Advance Light Helicopter | 918/44 | |
| (xii) Infrastructure development for Mirage 2000 | 918/45 | |
| (xiii) Infrastructure development for Project Richard | 918/46 | |
| (xiv) Infrastructure development for Intermediate Jet Trainer (IJT) Limited Series Production (LSP) Air Craft at 408 AF Station Hakimpet. | 918/47 | |
| (xv) Creation of infrastructure/facilities towards upgradation of MIG-29 AC Fleet on the IAF | 918/48 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 052 - MACHINERY AND EQUIPMENT

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|---|
| (a) Ordnance (including Ordnance Equipment Group of Factories) | | |
| 1.Plant and Machinery | 922/31 | Cost of installations and vehicles procured is also compilable under this head. |
| 2.Customs duty | 922/32 | |
| 3.Freight charges | 922/33 | |
| 4.Erection and Commissioning | 922/36 | |
| 5.Deduct-Refund of advances against plant and machinery arising out of cancellation of order | 922/34 | |
| 6.Deduct - Sale Proceeds of items of plant & Machinery | 922/35 | |
| (b) C.P./Agency Factories | | |
| 1.Plant and Machinery | 923/31 | |
| 2.Freight charges and Customs duty | 923/32 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 111 - WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Ordnance (including Ordnance Equipment Group of Factories) | | |
| 1.M.E.S. expenditure on lands and works: | | |
| (i) Carry over works | 920/31 | |
| (ii) New Works | 920/32 | |
| (iii) Land | 920/36 | |
| 2.Factory expenditure on lands & works: | | |
| (i) Carry over works | 920/33 | |
| (ii) New works | 920/34 | |
| (iii) Land | 920/37 | |
| (b) C.P./Agency Factories | | |
| 1.M.E.S. expenditure on lands and works. | 921/31 | |
| 2.Factory expenditure on lands and works. | 921/32 | |
| 3.Deduct-Receipts from the disposal of Military lands buildings etc. originally financed from Capital. | 921/33 | Same remarks as against 901/33. |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 799 - SUSPENSE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Ordnance (including Equipment Group of Factories) | | |
| 1.Expenditure on account of stock pile | 925/31 | Transfer from working stock to stock pile. |
| 2.Deduct-Credits on account of withdrawal of stock pile | 925/32 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 05 - RESEARCH AND DEVELOPMENT
MINOR HEAD 052 – MACHINERY AND EQUIPMENT

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|-------------------------------|-----------------|---|
| (a). Plant & Machinery | 929/21 | |
| (b). Customs Duty | 929/22 | |
| (c). Freight Charges | 929/23 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 05 - RESEARCH AND DEVELOPMENT
MINOR HEAD 111 - WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Expenditure on land, works etc. | | |
| 1. Carry over works | 930/31 | |
| 2. New Works | 930/32 | |
| (b) Deduct-Receipts from the disposal of Military land, buildings etc. originally financed from Capital | 930/33 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 06 – INSPECTION ORGANISATION
MINOR HEAD 111 - WORKS

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|----------|--|
| (a) Expenditure on land, works etc. | | |
| 1.Carry over works | 931/31 | |
| 2.New Works | 931/32 | |
| (b) Deduct-Receipts from the disposal of Military land, buildings etc. originally financed from Capital | 931/33 | |

**MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 07 – SPECIAL METALS AND SUPER-ALLOYS PROJECT
MINOR HEAD 208 - SPECIAL METALS AND SUPER-ALLOYS PROJECT**

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Expenditure on project works and payments to collaborators etc. | 932/01 | |
| (b) Deduct-Recoveries from Mishra Dhatu Nigam Ltd. on account of initial expenditure incurred by Government of India on Special Metals and Super-Alloys Project | 932/02 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 08 – TECHNOLOGY DEVELOPMENT
MINOR HEAD 209 –ASSISTANCE FOR PROTOTYPE DEVELOPMENT
UNDER MAKE PROCEDURE

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Projects of the Army | 933/31 | |
| (b) Projects of the Navy | 933/32 | |
| (c) Projects of the Air Force | 933/33 | |
| (d) Projects of the Joint Staff | 933/34 | |

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 08 – TECHNOLOGY DEVELOPMENT
MINOR HEAD 210 –ASSISTANCE TO SMALL & MEDIUM ENTERPRISES
FOR TECHNOLOGY DEVELOPMENT

| Nature of the head | Code No. | Particulars of charges compilable under the detailed heads shown in column 1 |
|--|-----------------|---|
| (a) Projects of the Army | 933/41 | |
| (b) Projects of the Navy | 933/42 | |
| (c) Projects of the Air Force | 933/43 | |
| (d) Projects of the Joint Staff | 933/44 | |

ANNEXURE 'A'**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

| Sl No. Designation of Controller/Office | Code No. |
|---|-----------------|
| 1. Controller of Defence Accounts, Patna | 00 |
| 2. Pr.Controller of Defence Accounts (Pensions), Allahabad | 01 |
| 3. Controller of Defence Accounts (Officers), Pune | 02 |
| 4. Controller of Defence Accounts, (Army), Meerut | 03 |
| 5. Pr.Controller of Defence Accounts, Southern Command, Pune | 04 |
| 6. Controller of Defence Accounts, Bangalore | 05 |
| 7. Pr.Controller of Defence Accounts, Western Command, Chandigarh | 06 |
| 8. Pr.Controller of Accounts (Factories), Kolkata | 07 |
| 9. Pr.Controller of Defence Accounts (Air Force), Dehradun | 08 |
| 10. Pr.Controller of Defence Accounts (Navy), Mumbai | 09 |
| 11. Controller of Defence Accounts (Funds), Meerut | 10 |
| 12. Pr.Controller of Defence Accounts, Northern Command, Jammu | 12 |
| 13. Zonal Office (Pension Disbursement), Chennai | 13 |
| 14. AO DAD Min. of Defence (Civil), New Delhi | 14 |
| 15. Controller of Defence Accounts, Canteen Stores Dept., Mumbai | 15 |
| 16. Pr.Controller of Defence Accounts, New Delhi | 16 |

ANNEXURE 'A' (Contd)**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

| Sl No. Designation of Controller/Office | Code No. |
|---|-----------------|
| 17. Controller of Defence Accounts, Chennai | 18 |
| 18. Pr.Controller of Defence Accounts (R & D) New Delhi | 19 |
| 19. Controller of Defence Accounts (Pension Disbursement), Meerut | 20 |
| 20. Controller of Defence Accounts, Gauhati | 21 |
| 21. Pr.Controller of Defence Accounts (CC) Lucknow | 22 |
| 22. Controller of Defence Accounts (Border Roads), New Delhi | 23 |
| 23. Controller of Defence Accounts (R & D), Bangalore | 24 |
| 24. Controller of Defence Accounts Secunderabad | 25 |
| 25. Controller of Defence Accounts Jabalpur | 26 |
| 26. Controller of Defence Accounts (Air Force), New Delhi | 27 |
| 27. Controller of Defence Accounts (R & D), Hyderabad | 28 |
| 28. Controller General of Defence Accounts New Delhi | 29 |
| 29. Controller of Defence Accounts (IDS), New Delhi | 30 |
| 30. Controller of Defence Accounts (SWC), Jaipur | 31 |

ANNEXURE 'B'

Category code numbers to be prefixed to the relevant Service Head for the purpose of identification of expenditure on the purchase of Stores.

| Procurement Agencies: | Cat Code Number |
|--|------------------------|
| (i) Capital Procurements made by Acquisition wing of Ministry of Defence relating to Army, Navy and Air Force | 02 |
| (ii) Capital Procurements made under Service HQrs CFAs powers- Army, Navy and Air Force | 03 |
| (iii) Procurement made through the High Commissioner for India in U.K. on the basis of contracts concluded in India for which debits are received through the I.L.A.C. | 04 |
| (iv) Procurement of stores by Service HQrs- other than under Modernisation schemes. | 05 |
| (i) Procurements made in other countries which are paid for by Embassies and for which debits are received through the Ministry of External Affairs. | 06 |
| (ii) Procurements made through D.G.S. & D. for which debits are raised by Department of Supply. | 07 |
| (iv) Procurements made through the Army Purchase Organisation. | 09 |
| (v) Procurements made in foreign countries for which payments are made in India in Non-Convertible Rupees. (NCR) | 13 |
| (vi) Procurement of stores from indigenous sources of manufacture in respect of stores hitherto imported. | 15 |
| (vii) Procurements made from foreign countries (including East European countries) involving Free Foreign Exchange (FFE) payments made through banking channels in India. | 16 |
| (viii) Rice procured from FCI | 47 |
| (ix) Wheat procured from FCI | 48 |

ANNEXURE 'B'.(contd)

Category of numbers to be prefixed to the relevant Service Head for the purpose of identification of expenditure on the purchase of Stores

| Procurement Agencies | Cat Code Number |
|---|------------------------|
| Command Cat.prefix Nos. in r/o Local Purchase & Other Locally Controlled Heads (both Revenue & Capital): | |
| <u>AIR FORCE</u> | |
| (x) Western Air Command | 51 |
| (xi) Eastern Air Command | 52 |
| (xii) Central Air Command | 53 |
| (xiii) S. W Air Command | 54 |
| (xiv) Southern Air Command | 55 |
| (xv) Maintenance | 56 |
| (xvi) Training | 57 |
| (xvii) Others. | 58 |
| <u>ARMY</u> | |
| (xviii) Northern Command | 83 |
| (xix) Southern Command | 84 |
| (xx) Eastern Command | 85 |
| (xxi) Western Command | 86 |
| (xxii) Central Command | 87 |
| (xxiii) Others | 88 |
| (xxiv) South Western Command | 89 |
| <u>NAVY</u> | |
| (xxv) W.N.C | 90 |
| (xxvi) E.N.C. | 91 |
| (xxvii) S.N.C | 92 |
| (xxviii) Others | 93 |

ANNEXURE – C**Category Codes to be prefixed for identification of expenditure other than those mentioned in Annexure 'B'**

| Sl. No. | Nature of Expenditure | Cat. Code No |
|---|---|---------------------|
| (i) | Expenditure incurred on account of Transportation (Travelling & outstation allowance) by Inter Service Organisations. | 22 |
| (ii) | Pay & allowances of Service Officers & personnel deployed in Dedicated MES Formations for Navy | 23 |
| (iii) | Pay & allowances of Service Officers & personnel deployed in Dedicated MES Formations for Air Force. | 24 |
| (iv) | Manufacture of Small Arms Range Simulator-DROMA | 29 |
| (v) | Transactions relating to ASCONE Project. | 31 |
| (vi) | DIPAC Project | 33 |
| (vii) | Hqrs IDS | 36 |
| (viii) | Defence Intelligence Agency (DIA including ADGSI & DIPAC) | 37 |
| (ix) | SFC | 38 |
| (x) | Directorate of Standardization | 41 |
| (xi) | Directorate of DTD& P(Air). | 42 |
| (xii) | Advance Payment to PSUs | 45 |
| Cat.Codes to be prefixed to Code head.914/40- Project Seabird (Karwar) (cat.code 62 to 74) | | |
| (xiii) | Land Development & Preliminaries | 62 |
| (xiv) | Breakwaters | 63 |
| (xv) | Dredging & Reclamation | 64 |
| (xvi) | Pier | 65 |
| (xvii) | Fleet Base | 66 |
| (xviii) | Ship lift | 67 |
| (xix) | SIMA | 68 |
| (xx) | Logistics | 69 |
| (xxi) | Township | 70 |
| (xxii) | Electrification, Water Supply & Services for Base | 71 |
| (xxiii) | Land Acquisition, Rehabilitation & Forest staff payment. | 72 |
| (xxiv) | Environmental Protection | 73 |
| (xxv) | Project Management & Contingencies | 74 |
| (xxvi) | UNMIS (Army) | 78 |
| (xxvii) | UNMIS(Air Force) | 79 |
| (xxviii) | L.T.C. Reimbursement (Defence Civilians) | 82 |
| (xxix) | Charged Expenditure | 99 |

ANNEXURE 'D'**Directorates Responsible for Controlling the Expenditure on Stores - Navy**

| Nature of the Head | Name of the Controlling Directorate |
|---|---|
| a) i) Naval Stores including W/T equipment | Directorate of Logistic Support |
| ii) Boats & Yard Crafts | Directorate of Naval Architecture |
| iii) Electrical Equipment (including Submarine Batteries) | Directorate of Systems (Electrical) |
| iv) Radars and associated equipment | Directorate of Systems (Electrical) |
| v) Communication and EW equipment | Directorate of Naval signals |
| vi) Hydrographic equipment | Chief Hyderographer |
| vii) Computers and associated Eqpt. | Directorate of Management Services |
| viii) Diving equipment and store | Directorate of Diving |
| ix) Meteorology equipment | Directorate of Naval Oceanology and Meteorology |
| x) Equipment of Training | Directorate of Naval Training |
| xi) Soviet Stores- Interest and Credit Installment | |
| 1. Naval Stores | DSAQ/DLS |
| 2. Lubricants | DSAQ/DLS |
| 3. Air Equipment & Stores | DSAQ/DNAM |
| 4. Armament Equipment & Stores | DSAQ/DGAS |
| 5. Weapon Equipment & Stores | DSAQ/DOS(W) |
| 6. Dockyard Equipment & Stores | DSAQ/DFM |
| 7. Training Equipment & Stores | DSAQ/DODY |
| 8. Miscellaneous | DSAQ |
| xii) Soviet Stores - Cash and Carry | |
| 1. Naval Stores | DSAQ/DLS |
| 2. Lubricants | DSAQ/DLS |
| 3. Air Equipment & Stores | DSAQ/DGAS |
| 4. Armament Equipment & Stores | DSAQ/DGAS |
| 5. Weapon Equipment & Stores | DSAQ/DOS(W) |
| 6. Dockyard Equipment & Stores | DSAQ/DFM |
| 7. Training Equipment & Stores | DSAQ/DODY |
| 8. Miscellaneous | DSAQ |
| b) 1. Provisions | Directorate of Clothing and Victualling |
| 2. Water | Directorate of Naval Operations |

ANNEXURE 'D' (contd.)

| Directorates Responsible for Controlling the Expenditure on Stores-Navy | |
|--|--|
| Nature of the Head | Name of the Controlling Directorate |
| c) Petrol and Lubricants for MT Vehicles including specialist vehicles | Directorate of Transport |
| d) Coal, Firewood & Cooking Gas | Directorate of Clothing & Victualling |
| e) 1. FFO | Directorate of Naval Operations |
| 2. LSHSD | Directorate of Naval Operations |
| 3. JPS/ATFK-50 | Directorate of Naval Air Staff/Material |
| 4. ABGAS | Directorate of Naval Air Staff/Material |
| 5. Lubricants (Ship & Submarines) | Directorate of Logistic Support |
| 6. Lubricants (Aviation) | Directorate of Logistic Support |
| 7. Others | Directorate of Logistic Support |
| f) Armament Stores | Directorate of Armament Supply |
| g) Clothing Stores | Directorate of Clothing & Victualling |
| h) Medical Stores | Director General of Medical Services |
| i) Mechanical Transport Vehicles | |
| 1. General Service Vehicles | Directorate of Transport |
| 2. Specialist Vehicles | Directorate of Transport |
| j) Spare parts including Machinery for Dockyard and other establishment etc. | |
| 1. Engineering Equipment | Directorate of Systems (Engineering) |
| 2. M & S for ships and Submarines | Directorate of Logistic Support |
| 3. M & S for Dockyard and Repair Organisation | Directorate of Dockyards |
| k) Gun Mounting Stores | Directorate of Systems(Weapon) |
| l) Special equipment for Scientific Laboratories | SA to CNS |
| m) Aviation Stores | Directorate of Naval Air Material |
| n) Custom Duty | Directorate of Naval Plans |
| o) Air Frame & Engines | Directorate of Naval Material |