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कार्यालय, रक्षा लेखा नियंत्रक  
उदयन विहार, नारंगी, गुवाहाटी-७८११७१  
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,  
UDAYAN VIHAR, NARANGI, GUWAHATI-781171



**IMPORTANT CIRCULAR No. - 20**

**Email/ Website**

No. A/IV/18/Imp. Cir/Vol.-VIII

Date: 14/02/2022

To

1. All Sections of Main Office,
2. Area Accounts Office, Shillong,
3. PAO (ORs) 58 GTC,
4. PAO (ORs) ARC,
5. All AO GEs

**Subject:** Amendment of Classification Hand Book Defence Service Receipt and Charges, 2019 (Ed.): Inclusion of new Minor Head 190 under Demand No. 20 – Major Head 4076 (Capital Outlay Sub Major Head 04) – reg.

**Reference:** HQs. Letter No. A/B/I/13626/XXXII/30/CN 4780 Dt. 10/02/2022

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HQs. Office letter bearing No. A/B/I/13626/XXXII/30/CN 4780 Dt. 10/02/2022, which is self explanatory, is enclosed herewith for your information, guidance and further necessary action please.

**Encl: As above.**

SD/-  
DCDA (A/Cs)

**Copy To:**

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The Officer-in-Charge,  
IT & SW (Local)

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With a request to upload the important circular in CDA  
Guwahati website.

AO (A/Cs)

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**कार्यालय रक्षा लेखा महानियंत्रक**  
**CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
 उलान बटार मार्ग, पालम, दिल्ली छावनी  
 ULAN BATAR MARG, PALAM, DELHI CANTT-110010



File No. A/B/I/13626/XXXII/30/CN 4780

Date: 10.02.2022

To

All PCsDA/CsDA/PCA (Fys) Kolkata

**Sub: Amendment to Classification Hand Book Defence Service Receipt and Charges, 2019 (Ed.): Inclusion of new Minor Head 190 under Demand No. 20 – Major Head 4076 (Capital Outlay Sub Major Head 04 - reg.**

A proposal for opening of following new code heads under new Minor Head 190 - Investment in Public Sector and Other Undertakings, Sub Major Head – 04 - Directorate of Ordnance (C&S), Major Head 4076 has been taken up with DGADS/MoD (Fin/Bud) for approval. Pending receipt of approval from DGADS/MoD (Fin/Bud) booking of expenditure **provisionally** in financial year 2021-22 under following code heads has been allowed by MoD (Fin) subject to availability of funds:

Sub Head (A) Investments in Munitions India Limited	Code Head
1. Modernisation	
a. New Capital	921/01
b. Civil Works	921/02
c. R&D	921/03
d. Renewal and Replacement	921/04
Sub Head (B) Investments in Armoured Vehicle Nigam Limited	
1. Modernisation	
a. New Capital	921/05
b. Civil Works	921/06
c. R&D	921/07
d. Renewal and Replacement	921/08
Sub Head (C) Investments in Advanced Weapon and Equipment India Limited	
1. Modernisation	
a. New Capital	921/09
b. Civil Works	921/10
c. R&D	921/11
d. Renewal and Replacement	921/12
Sub Head (D) Investments in Troops Comforts Limited	
1. Modernisation	
a. New Capital	921/13
b. Civil Works	921/14
c. R&D	921/15
d. Renewal and Replacement	921/16
Sub Head (E) Investments in Yantra India Limited	

1. Modernisation	
a. New Capital	921/17
b. Civil Works	921/18
c. R&D	921/19
d. Renewal and Replacement	921/20
Sub Head (F) Investments in India Optel Limited	
1. Modernisation	
a. New Capital	921/21
b. Civil Works	921/22
c. R&D	921/23
d. Renewal and Replacement	921/24
Sub Head (G) Investments in Gliders India Limited	
1. Modernisation	
a. New Capital	921/25
b. Civil Works	921/26
c. R&D	921/27
d. Renewal and Replacement	921/28
Sub Head (H) Emergency Authorization	
1. Munitions India Limited	921/29
2. Armoured Vehicle Nigam Limited	921/30
3. Advanced Weapon and Equipment India Limited	921/31
4. Troops Comforts Limited	921/32
5. Yantra India Limited	921/33
6. India Optel Limited	921/34
7. Gliders India Limited	921/35

Jt. CGDA (A&B) has approved.

  
Sr. Accounts Officer (Accounts)

Copy to:

**DAMA Section**  
**O/o the CGA,**  
**Mahalekha Niyantarak Bhawan**  
**INA, GPO Complex, New Delhi**


With reference to above, it is mentioned that a proposal for opening of new code heads under Minor Head 190, Major Head 4076.04 has been taken up with DGADS / MoD (Fin) for approval. Pending receipt of approval it is requested to map the head of account 4076.04.190.00.00.00 in e-lekha for which request has already been submitted.

**MoD (Fin/Bud)**  
**South Block, New Delhi**

For information please.

**Directorate of Ordnance (C&S)**  
**Ayudh Bhawan,**  
**10-A, S K Bose Road, Kolkata - 01**

For information please. In this regard it is requested to provide PCsDA / CsDA wise adequate budgetary provision under these proposed code heads for making payment.

  
Sr. Accounts Officer (Accounts)