

**PAMPHLET OF REVENUE DEBT AND REMITTANCE
HEADS WITH CODE NUMBERS
EDITION 2010**

(Incorporating Corrections Slips Up To 118/2010)



**CONTROLLER GENERAL OF DEFENCE ACCOUNTS
NEW DELHI**



RESTRICTED

**PAMPHLET OF REVENUE DEBT AND REMITTANCE
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**CONTROLLER GENERAL OF DEFENCE ACCOUNTS
NEW DELHI**

FOR OFFICIAL USE IN DEFENCE ACCOUNTS DEPARTMENT

PREFACE

Pamphlet of Revenue, Debt and Remittance Heads

The Pamphlet of Revenue, Debt and Remittance Heads, which is currently in use in the Department, was last updated in 1993. Since then, 118 Correction Slips have been issued till April 2010. It has, therefore, become important to issue the Revised Edition of the pamphlet incorporating all the changes. The Revised Edition- 2010 contains the latest classification of heads in 15 digits as prescribed by the Controller General of Accounts (CGA).

2. The updated classification Code Heads are maintained by the Controller General of Accounts in the “List of Major and Minor Heads of Accounts of Union and States”. The List contains general directions for opening the Heads of Accounts. The CGA is authorized to open a new head of account on the advice of the Comptroller & Auditor General of India as per the provision contained in Article 150 of the Constitution. The main principles according to which accounts of the Government of India shall be maintained are contained in Government Accounting Rules 1990, Accounting Rules for Treasuries and Account Code Volume-III.

3. As per the laid down provisions, the accounts of Government shall be kept in three parts as follows:

Part-I Consolidated Fund of India

Consolidated Fund is divided into two Divisions, namely Revenue and Capital. The Revenue Division comprises of the sections Receipt Heads (Revenue Account) (Major Heads 0020-1999) dealing with the proceeds of taxation and other receipts classified as revenue and section Expenditure Heads (Revenue Account) (Major Heads 2011-3999) dealing with the expenditure met therefrom. The Capital Division comprises of three sections, viz., Receipt Heads (Capital Account) (Major Head 4000), Expenditure Head (Capital Account) (Major Heads 4046-5999) and Public Debt, Loans and Advances (Major Heads 6001-7999). These sections are further divided into sectors such as General Services, Social and Community Services, Economic Services, etc., under which specific functions or services are grouped corresponding to the sectors of Plan classification.

Part-II Contingency Fund (Major Head 8000)

The Contingency Fund has been set up by the Government of India under Article 267 of the Constitution or Section 48 of Government of Union Territories Act, 1963. There shall be a single Major Head to record the transactions there under, which will be followed by Minor, Sub and/or Detailed Heads.

Part-III Public Account (Major Heads 8001-8995)

Transactions relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances and cash balances shall be recorded.

4. The Defence Accounts Department not only classifies expenditure in respect of Defence Services but also in respect of civil organizations mentioned below:

- Defence Accounts Department
- Armed Forces Tribunal
- Coast Guard Organization
- Department of Defence
- Department of Defence Production
- Department of Defence Research and Development
- Department of Ex-Servicemen Welfare (DESW)
- Defence Estates Organization
- Jammu and Kashmir Light Infantry
- Canteen Stores Department

Code heads for booking of expenditure in respect of these organizations and for booking of expenditure in respect of Ministry of Surface Transport are also operated by the Defence Accounts Department. Sometimes Civil Ministries like Ministry of Home Affairs, Cabinet Secretariat and Ministry of External Affairs place budget at the disposal of the Ministry of Defence and their expenditure is booked by the DAD. Code heads for booking of such expenditure have also been opened in the Pamphlet of Revenue, Debt and Remittance Heads. The expenditure so booked is intimated to the PAOs of the concerned Ministries for incorporation in their Appropriation Accounts.

5. Similarly, the Ministry of Defence (Finance) places budget at the disposal of the PAO of Ministry of Information and Broadcasting for advertisements. The DAVP directly books the expenditure and sends Monthly Expenditure Report to the CGDA Office. The expenditure based on the Monthly Expenditure Report is reflected by the Ministry of Defence (Finance) in the Appropriation Accounts of Defence Services. No code heads for such transactions are opened in the Pamphlet of Revenue, Debt and Remittances Heads.

6. The existing edition has been prepared in four parts namely, Defence, Defence Accounts Department/Defence Estates Organization, Ministry of Defence (Civil) and Canteen Stores Department. In the Chapter-Defence, code heads have been opened in respect of civil organizations like Customs, Ministry of Surface Transport, Ministry of External Affairs, Ministry of Home etc. The DAD Chapter incorporates some heads which are specific to the Defence Accounts Department. The DAD also operates code heads for DAD transactions allotted under Chapter Defence. To avoid this confusion, the chapter Defence under this edition has been renamed as Defence & Others.

7. This book contains updated Appendices A, B and C. Appendix A is the directory of all code heads and has been updated. Appendix B and C relate to category code heads prefixed to the code heads to identify specific bookings/expenditure. Annexure D has been incorporated with an expanded list of 83 standard journal entries to guide the users. This Annexure is exhaustive and contains Major Head wise examples of operation of Punching Media. These dummy PM are indicative in nature and should not be taken as standard journal entries.

8. The revised edition has the following peculiarities:-

(i) This edition contains latest and updated 15-digit codes. Users can easily identify correct classification of heads from the Revised Edition. Under existing numeric codification of accounting, receipts/expenditure heads have been classified up to Object Head in 15 digits. The six tier classification of transactions is as under:

- Major Head- 4 digits (Function),
- Sub-Major Head- 2 digits (Sub-function),
- Minor Head- 3 digits (Programme),
- Sub-Head- 2 digits (Scheme),
- Detailed Head- 2 digits (Sub-Scheme).
- Object Head- 2 digits (primary unit of appropriation).

With effect from April 01, 1995, the Detailed Demand for Grants have been restructured up to Object Head. Budgetary allocations in the Detailed Demand for Grants is made under each Object Head. Since Defence Accounts Department is maintaining the accounts of some civil organizations also, the classification of heads up to Object Head has been indicated in this Edition.

It is, however, noticed from the Account Code Directory maintained by the CGA that all the heads have not been necessarily classified up to the Object head. Some of the heads have been classified up to Minor Heads only. Some examples are Major Heads 8009, 8011, 8226, 8342, 8444 and 8659.

- (ii) This will make the classification pattern of expenditure under Government Accounts more clear.
- (iii) The revised edition proposes 83 examples of journal entries for guidance.
- (iv) The Pamphlet will provide comprehensive insights about the various heads of accounts operated by the DAD.

9. This Edition will prove to be immensely helpful in using the code heads correctly. It will also provide more comprehensive and user friendly information in a more organized manner.

10. I would like to place on record my appreciation for the contribution made by my team of officers in updating & revising this edition. These include :

- (1) Sh. Mayank Sharma, Jt. CGDA
- (2) Sh. P.R. Kotwal, ACGDA
- (3) Sh. A.K. Sharma, AO
- (4) Sh. M.K. Bhatt, AAO

11. Corrections to this pamphlet will be issued by the CGDA.


(NITA KAPOOR, IDAS)

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Station New Delhi
Dated: 12-05-2010

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INDEX SHOWING MAJOR HEADS AND THEIR DESCRIPTION WITH CODE HEADS ALLOTTED

PART-I CONSOLIDATED FUND

SECTION-I RECEIPTS HEADS (REVENUE ACCOUNT)

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		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
1	0020- CORPORATION TAX	2	002/00, 002/01, 002/03 to 002/06,	118	All heads applicable to 'Defence & Others'				
2	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX	3, 4	003/00, 003/02 to 003/05, 003/07 to, 003/10	118	All heads applicable to 'Defence & Others'	138	095/01, 095/02, 096/33, 096/43	196, 197	098/01 to 098/04, 098/14, 098/22
3	0037- CUSTOMS	5	041/01						
4	0044- SERVICE TAX	6	004/12	118	All heads applicable to 'Defence & Others'				
5	0049- INTEREST RECEIPTS	7, 8	004/03,004/04,004/07 to 004/10, 004/16, 004/19,004/20	118	Relevant Code Heads	139, 140	097/25 to 097/32, 095/04 to 095/10	198, 199	098/05 to 098/10, 098/18, 098/24
6	0050-DIVIDENDS AND PROFITS			-		141	096/85 to 096/92		
7	0059-PUBLIC WORKS	-		119	094/09, 094/10				
8	0070- OTHER ADMINISTRATIVE SERVICES	9	004/17,	118	All heads applicable to 'Defence & Others'				
9	0071-CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS	10	014/01 to 014/03, 014/25 to 014/27, 016/04, 016/05,	118	Relevant Code Heads	142	095/11 to 095/13, 095/76, 095/77	200	098/11 to 098/13, 099/53, 099/52
10	0075- MISCELLANEOUS GENERAL SERVICES	11	005/00, 005/01	120	094/15	143	095/15	201	098/15 to 098/17, 098/19
11	0076-DEFENCE SERVICES- ARMY	12	006/00,	-					
12	0077-DEFENCE SERVICES- NAVY	13	006/01,	-					
13	0078 - DEFENCE SERVICES- AIR FORCE	14	006/02	-					

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
14	0079- DEFENCE SERVICES-ORDNANCE FACTORIES	15	007/00	-					
15	0080 -DEFENCE SERVICES- RESEARCH & DEVELOPMENT	16	007/01	-					
16	0210-MEDICAL AND PUBLIC HEALTH	-		121	094/16	144	095/16	202	098/20
17	0216-HOUSING	17	009/05	122	094/19 to 094/21	145	095/17	203	098/23
18	0235-SOCIAL SECURITY AND WELFARE	18	008/00	118	All heads applicable to 'Defence & Others'	146	095/18	204	098/25
19	1054-ROADS AND BRIDGES	19	004/15						

EXPENDITURE HEADS (REVENUE ACCOUNT)

20	2013-COUNCIL OF MINISTERS	20	050/05						
21	2014 -ADMINISTRATION OF JUSTICE	21	040/01 to 040/13			147	040/01 to 040/13		
22	2037-CUSTOMS	22	041/01 to 041/14, 041/16, 041/22, 041/23						
23	2047-OTHER FISCAL SERVICES	23	003/51 to 003/53	118	All heads applicable to 'Defence & Others'	148	095/18 to 095/20	205	098/26 to 098/28
24	2049-INTEREST PAYMENTS	24, 25, 26	004/01 to 004/07, 004/09, 004/11, 004/13,004/14, ,004/18 004/21, 004/27 to 004/31	118	Relevant Code Heads	149, 150	097/16 to 097/19, 095/24 to 095/27, 095/73	206	098/31 to 098/34, 099/51
25	2052-SECRETARIAT GENERAL SERVICES			123, 124, 125, 126, 127	094/23 to 094/39, 094/42 , 094/43, 094/71 to 094/83, 094/91 to 094/97,	151, 152, 153, 154	095/28, 095/30 to 095/42, 095/93 to 095/98, 096/02 to 096/04, 096/32, 096/37, 096/38, 096/41, 096/044, 096/80, 097/01 to 097/09, 097/11 to 097/14, 097/20 to 097/23		

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
26	2055- POLICE	27, 28, 29, 30	044/01 to 044/17, 044/21, 044/51 to 044/64, 044/71	-					
27	2059-PUBLIC WORKS	-		128	094/44, 094/45, 094/84				
28	2061 EXTERNAL AFFAIRS	31	050/03, 050/04, 050/07	-					
29	2070 -OTHER ADMINISTRATIVE SERVICES	32	043/00, 044/65, 044/66	-		155	095/22		
30	2071-PENSIONS AND OTHER RETIREMENT BENEFITS	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43	014/11 to 014/23, 014/33 to 014/40, 014/44 to 014/51, 014/55 to 014/62, 014/63 to 014/68 and 014/71 to 014/76	118	Relevant Code Heads	156, 157, 158	095/14, 095/23, 095/50 to 095/55, 095/57, 096/09, 096/19, 096/93, 096/95, 096/96, 096/97, 097/24	207, 208, 209	098/38 to 098/45, 099/04, 099/09, 099/24, 099/28,
31	2075- MISCELLANEOUS GENERAL SERVICES	44	005/00	-		159	095/02	210, 211	098/21, 098/46 to 098/48, 098/50, 098/51, 098/53 to 098/57, 098/59 to 098/60 to 098/78, 098/80, 099/50
32	2076-DEFENCE SERVICES- ARMY	45	006/00	-					
33	2077-DEFENCE SERVICES- NAVY	46	006/01	-					
34	2078- DEFENCE SERVICES- AIR FORCE	47	006/02	-					
35	2079-DEFENCE SERVICES- ORDNANCE FACTORIES	48	007/00	-					
36	2080- DEFENCE SERVICES- RESEARCH & DEVELOPMENT	49	007/01	-					

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
37	2211-FAMILY WELFARE	50	046/00	118	All heads applicable to 'Defence & Others'				
38	2216-HOUSING	-		129	094/46, 094/48, 094/85				
39	2235- SOCIAL SECURITY AND WELFARE	51	008/00,008/11,009/00	118	All heads applicable to 'Defence & Others'	160	095/56, 095/58	212	098/81 to 098/83
40	2408-FOOD STORAGE AND WAREHOUSING	52	047/00	-		161	095/44 to 095/47, 096/42, 096/49, 097/15		
41	2852-INDUSTRIES	-		-		162, 163	095/21, 095/43, 095/49, 095/83, 096/05 to 096/07, 096/81 to 096/84, 096/94		
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43	3425-OTHER SCIENTIFIC RESEARCH	55	061/01	-					
44	3451- SECRETARIAT ECONOMIC SERVICES	56	066/21 to 066/25, 066/27, 066/28	-					
45	3601 -GRANTS-IN-AID TO STATE GOVERNMENTS	57, 58	067/01 to 067/07	-					
46	3605-TECHNICAL & ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	59	050/01, 050/02, 050/06, 069/41, 069/42	-					

SECTION-II

RECEIPTS HEADS (CAPITAL ACCOUNT)

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
47	4000- MISCELLANEOUS CAPITAL RECEIPTS					164	096/11, 096/19		

EXPENDITURE HEADS (CAPITAL ACCOUNT)

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49	4055 - CAPITAL OUTLAY ON POLICE	61	044/22 to 044/25	-					
50	4059- CAPITAL OUTLAY ON PUBLIC WORKS	62	040/14	130	094/59, 094/60, 094/86	165	040/14		
51	4075-CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES	-						213	099/29 to 099/33
52	4076-CAPITAL OUTLAY ON DEFENCE SERVICES	63	011/00						
53	4216-CAPITAL OUTLAY ON HOUSING	-		131	094/61, 094/87			214	099/39
54	4552-CAPITAL OUTLAY ON NORTH EASTERN AREAS	64	053/00, 053/11						
55	4853-CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES	-				166	095/67		
56	4858-CAPITAL OUTLAY ON ENGINEERING INDUSTRIES	-				167, 168	095/59 to 095/65		
57	4859 -CAPITAL OUT LAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES	-				169	095/66		
58	4861- CAPITAL OUTLAY ON ATOMIC ENERGY INDUSTRIES	65	051/01 to 051/05						
59	5052-CAPITAL OUTLAY ON SHIPPING	66	069/51						
60	5054-CAPITAL OUTLAY ON ROADS & BRIDGES	67, 68	069/01 to 069/13						

SECTION-III

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		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
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62	6425-LOANS FOR CO-OPERATION	69	012/00			171	095/68		
63	6853-LOANS FOR NON- FERROUS MINING AND METALLURGICAL INDUSTRIES	-				172	095/78		
64	6858-LOANS FOR ENGINEERING INDUSTRIES	-				173, 174	095/69 to 095/72, 095/74 to 095/76		
65	6859-LOANS FOR TELECOMMUNICATION AND ELECTRONIC INDUSTRIES	-				175	095/77		
66	7601-LOANS AND ADVANCES TO STATE GOVERNMENTS	-				176	095/79 to 095/82, 096/47, 096/51 to 096/58		
67	7610-LOANS TO GOVERNMENT SERVANTS, ETC.	70, 71	012/07, 012/09, 012/10, 012/12, 012/13, 012/15	132, 133	012/17, 012/19, 012/20, 012/22, 012/23, 012/25	177, 178	095/84, 095/85, 095/86, 095/88, 095/89, 096/08	215, 216	098/84 to 098/88, 098/94
68	7615 - MISCELLANEOUS LOANS	72	012/29, 012/30	134	012/31	179	095/90, 095/91	217	098/92

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69	8000-CONTINGENCY FUND	73	013/01 to 013/08	135	013/09	180	096/10		
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PART-III PUBLIC ACCOUNT

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
70	8008-INCOME AND EXPENDITURE OF NATIONAL SMALL SAVINGS FUND	74	004/26	-		181	095/29		
71	8009- STATE PROVIDENT FUNDS	75, 76, 77, 78	015/01 to 015/04, 015/07 to 015/12, 015/15 to 015/18, 015/31 to 015/34, 015/37, 015/38, 015/40 to 015/42, 015/45, 015/47, 015/48, 015/50 to 015/52, 015/55, 015/74 to 015/82, 015/85 to 015/88	118	Relevant Code Heads	182	096/12 to 096/17, 096/65 to 096/68	218, 219	098/97 to 098/99, 099/01 to 099/03, 099/45 to 099/48
72	8011-INSURANCE & PENSION FUNDS	79	024/00, 015/60, 015/61	118	Relevant Code Heads	183	096/60 to 096/62	220	099/40 to 099/42
73	8012 -SPECIAL DEPOSITS & ACCOUNTS	80	015/20 to 015/21	118	Relevant Code Heads				
74	8226-DEPRECIATION / RENEWAL RESERVE FUND	81	016/00	-					
75	8235-GENERAL AND OTHER RESERVE FUNDS	-		-		184	096/74		
76	8342-OTHER DEPOSITS	82	016/01 to 016/03	118	Relevant Code Heads	185	095/48, 096/72 , 096/73, 096/75	221	099/43, 099/49
77	8443-CIVIL DEPOSITS	83	016/09, 016/10	118	Relevant Code Heads	186	096/18	222	099/05 to 099/07,
78	8444-DEFENCE DEPOSITS	84, 85	017/01 to 017/10, 017/12 to 017/18	118	Relevant Code Heads				
79	8550- CIVIL ADVANCES	-		136	018/01, 018/06	187	096/20, 096/21	223	099/08

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
80	8551-DEFENCE ADVANCES	86	018/50, 018/59 to 018/61, 018/63 to 018/66						
81	8659-SUSPENSE ACCOUNTS (DEFENCE)	87 to 94	019/01 to 019/23, 019/25 to 019/29, 020/01 to 020/03, 020/06, 020/07, 020/09, 020/11, 020/15, 020/18, 020/22, 020/25, 020/27, 020/30, 020/33, 020/34, 020/38, 020/40, 020/45, 020/47 to 020/50, 020/51 to 020/53 020/55, 020/61 to 020/63, 020/65, 020/66, 020/72, 020/74, 020/76, 020/77, 020/82 to 020/84, 020/87, 020/88 to 020/90, 020/92, 020/93, 020/94, 020/95, 020/96, 031/01 to 034/01	118	Relevant Code Heads	188, 189	096/23, 096/24, 096/28, 096/31, 096/34 to 096/36, 096/50, 097/10	224	099/10, 099/14, 099/17 to 099/19, 099/21 to 099/23, 099/34 ,099/44
82	8670- CHEQUES AND BILLS	95	020/81, 020/91	118	All heads applicable to 'Defence & Others'	190	096/30, 096/59	225	099/16, 099/26
83	8671-DEPARTMENTAL BALANCES	96	020/97, 001/00, 090/00	118	All heads applicable to 'Defence & Others'			226	099/20
84	8672-PERMANENT CASH IMPREST	97	020/98	118	All heads applicable to 'Defence & Others'	191	096/39		
85	8673-CASH BALANCE INVESTMENT ACCOUNT	-		-				227	099/27

SL NO	MAJOR HEAD AND DESCRIPTION OF THE HEADS	PART-I		PART-II		PART-III		PART-IV	
		DEFENCE & OTHERS		DAD/DEO		MINISTRY OF DEFENCE (CIVIL)		CANTEEN STORES DEPARTMENT	
		PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS	PAGE NO	CODE HEADS
86	8674-SECURITY DEPOSITS MADE BY GOVERNMENT	98	020/85, 020/99,	118	All heads applicable to 'Defence & Others'				
87	8675-DEPOSITS WITH RESERVE BANK	99	021/00	118	All heads applicable to 'Defence & Others'	192	096/40	228	099/25
88	8677-REMITTANCES INTO BANKS / TREASURIES	100	020/80	118	All heads applicable to 'Defence & Others'	193	096/29	229	099/15
89	8679-ACCOUNTS WITH GOVERNMENTS OF OTHER COUNTRIES	101	021/01 to 021/04, 021/27, 021/28	-					
90	8680-MISCELLANEOUS GOVERNMENT ACCOUNT	102	021/70, 021/71	118	All heads applicable to 'Defence & Others'	194	096/45		
91	8782-CASH REMITTANCES AND ADJUSTMENT BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL / ACCOUNTS OFFICER	103	022/00, 022/10, 022/15	-					
92	8787 -ADJUSTING ACCOUNT WITH RAILWAYS	104, 105	023/01 to 023/12, 023/14 to 023/29	-					
93	8788-ADJUSTING ACCOUNT WITH POSTS	106	024/01 to 024/05, 024/07, 024/09 to 024/18	-					
94	8797-EXCHANGE ACCOUNTS	107 to 117	070/21 to 093/91 and 070/22 to 093/92	118	All heads applicable to 'Defence & Others'				
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PART-I

DEFENCE & OTHERS

Code heads mentioned in this part , relevant to Border Road Organisation (BRO) and Coast Guard Organisation (CGO), may be operated by prefixing categories '04' (BRO) and '06' (CGO) or otherwise as specifically allotted. The Principal Controllers / Controllers of Defence Accounts will not operate the code heads allotted to 'AO(DAD), Ministry of Defence (Civil), New Delhi' and 'CDA(CSD), Mumbai' under chapter 'Ministry of Defence (Civil)' and 'Canteen Stores Department'.

CODE HEADS RELATING TO MINISTRY OF DEFENCE/GENERAL CATEGORY
CONSOLIDATED FUND- RECEIPT HEADS
REVENUE ACCOUNT

SECTOR- A - TAX REVENUE**Sub-Sector (a) TAXES ON INCOME AND EXPENDITURE**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0020- CORPORATION TAX			
Sub-Major Head	00			
Minor Head	101 -Income Tax on Companies			
Sub-Head	05 -Deduction from payments to Contractors/Sub-Contractors under Section 194-C of the Income Tax Act 1961	002/00		Deduction from payments to Contractors and Sub-Contractors will be compiled to the detailed Head 002/00 and 003/00 depending on whether the payee is a Corporate Body(Company) or an individual assessee.
Minor Head	103 -Surcharge			
Sub-Head	02 -Deduction of Tax at source	002/03		
Sub-Head	03 -Deduct-Refunds	002/04		
Minor Head	504 - Primary Education Cess	002/05		
Minor Head	505 - Secondary and Higher Education Cess	002/06		
Minor Head	800 - Other Receipts			
	Other items	002/01		

SECTOR- A - TAX REVENUE

Sub-Sector (a) TAXES ON INCOME AND EXPENDITURE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX			
Sub-Major Head	00-Taxes on income other than Corporation Tax			
Minor Head	101-Income Tax on Union emoluments including pensions			
Sub-Head	01-Deduct -Refunds		003/03	
Sub Head -	02-Collection including deductions			
Detailed Head	00-Collection including deductions			
Object Head	00-Collection including deductions : Income Tax on Union emoluments including pensions		003/02	
Minor Head	102-Income Tax on other than Union Emoluments including Pensions			
Sub- Head	11-Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act			
Detailed Head	00-Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act			
Object Head-	00-Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act	003/00		Deduction from payments to Contractors and Sub-Contractors will be compiled to Detailed heads 003/00 & 003/02 depending on whether the payee is a Corporate Body (company) or an Individual assessee
Minor Head	103-Surcharge			
Sub-Head	01-Deduct - Refunds		003/05	
Sub-Head	04-Deduction of Tax at Source			
Detailed Head	00-Deduction of Tax at Source			
Object Head	00-Deduction of Tax at Source		003/04	

SECTOR- A - TAX REVENUE

Sub-Sector (a) TAXES ON INCOME AND EXPENDITURE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX			
Sub-Major Head	00			
Minor Head	504-Education Cess			
Sub-Head	00-Primary Education Cess			
Detailed Head	00-Primary Education Cess			
Object Head	00-Primary Education Cess		003/09	
Minor Head	505- Secondary and Higher Education Cess		003/10	
Minor Head	800-Other Receipts			
Sub-Head	03- Other Items		003/07	
Sub-Head	04-Deduct- Refunds		003/08	

SECTOR- A - TAX REVENUE

Sub-Sector (c) TAXES ON COMMODITIES AND SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0037- CUSTOMS			
Sub-Major Head	00			
Minor Head	800- Other Receipts			
	1) Coast Guard Organization	041/01		

SECTOR- A - TAX REVENUE

Sub-Sector (c) TAXES ON COMMODITIES AND SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **0044-SERVICE TAX**
Sub-Major Head **00**
Minor Head **115-Consulting Engineer Services**
Sub-Head **02-Other Receipts**

004/12

SECTOR- B - NON-TAX REVENUE**Sub-Sector (b) INTEREST RECEIPTS, DIVIDENDS AND PROFITS**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049-INTEREST RECEIPTS			
Sub-Major Head	03- Other Interest Receipts of Central Government			Interest which is in the nature of penalties for delayed payments like interest of arrears of Revenue etc. will be adjusted as revenue receipts under the concerned Receipt Major Head.
Minor Head	191- Interest from Local Bodies	004/03		
Minor Head	195- Interest from Co-operative Societies	004/04		
Minor Head	800- Other Receipts			
Sub-Head	01- Interest on loans to Government servants etc			
Detailed Head	01- Other Advances			
Object Head	00- Other Advances : Interest on Other Advances	004/10		
Detailed Head-	02- Advances for Purchase of Other Conveyances			
Object Head	00- Interest on advances for purchase of Other Conveyances	004/09		
Detailed Head	04- House Building Advances			
Object Head	00- Interest on House Building Advances	004/07		

SECTOR- B - NON-TAX REVENUE**Sub-Sector (b) INTEREST RECEIPTS, DIVIDENDS AND PROFITS**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049- INTEREST RECEIPTS			
Sub-Major Head	03- Other Interest Receipts of Central Government			
Minor Head	800-Other Receipts			
Sub-Head	01-Interest on loans to Government Servants etc			
Detailed Head	05-Advance for Purchase of Motor Cars			
Object Head	00-Interest on advance for Purchase of Motor Conveyances	004/08		
Detailed Head	06-Personal Computer Advance			
Object Head	00- Interest on Computer Advances	004/19		
Sub-Head	07-Other Miscellaneous Receipts			
Detailed Head	02-Miscellaneous Receipts			
Object Head	00-Miscellaneous Receipts : Other Interest Receipts	004/20		
Sub-Head	18-Interest Receipts arising out of 'on account' advance given to Defence PSUs	004/16		Interest only on those 'on account' advances in cases of which interest payments have been specifically incorporated in the Government sanction letter, will be accounts for under this head.

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **0070- OTHER ADMINISTRATIVE SERVICES**
Sub-Major Head **60-Other Services**
Minor Head **118-Receipts under Right to Information Act**

004/17

SECTOR B- NON-TAX REVENUE**Sub Sector (c) OTHER NON- TAX REVENUE****i) GENERAL SERVICES**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0071-CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS			Code Heads under this Major Head are applicable to DAD/CGO/BRO. For transactions of BRO & CGO, category codes 04 and 06 respectively will be prefixed.
Sub-Major Head	01-Civil			
Minor Head	101-Subscriptions and Contributions : Pension Contributions and Gratuities :	014/01		
Minor Head	500-Receipts Awaiting Transfer to Other Minor Heads			Effective from financial year 2009-10
Sub-Major Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Detailed Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Object Head	00-Default			
	1) Government Servants' Contribution under Tier-I	016/04		
	2) Government's Contribution under Tier-1	016/05		
Minor Head	800-Other Receipts			
	1) Miscellaneous Receipts	014/02		Caters for Recoveries on account of issue of duplicate pension certificate to the pensioners in lieu of those lost by them.
	2) Amount recovered from other Governments etc. on account of Commuted value of Pension	014/03		
Sub-Major Head	02-Defence			
Minor Head	101-Army- Miscellaneous Receipts	014/25		
Minor Head	102-Navy- Miscellaneous Receipts	014/26		
Minor Head	103-Air Force- Miscellaneous Receipts	014/27		

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0075- MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	102-Pre- Partition Receipts			
	00-Pre- Partition Receipts			
	00-Pre- Partition Receipts			
	00-Pre- Partition Receipts	005/00		
Minor Head	800-Other Receipts			
Sub-Head	09-Other Miscellaneous Receipts	005/01		Old credits pertaining to the Central Govt. for which details are not available with Public Sector Banks will also be adjusted under this head.

SECTOR- B - NON-TAX REVENUE

Sub-Sector (c) OTHER NON- TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **0076-DEFENCE SERVICES- ARMY**

Defence Services- Army	006/00	Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR- B - NON-TAX REVENUE

Sub-Sector (c) OTHER NON- TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD 0077-DEFENCE SERVICES- NAVY

Defence Services- Navy 006/01 Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA

SECTOR- B - NON-TAX REVENUE

Sub-Sector (c) OTHER NON- TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **0078 - DEFENCE SERVICES- AIR FORCE**

Defence Services- Air Force 006/02 Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0079- DEFENCE SERVICES-ORDNANCE FACTORIES			
	Defence Services- Ordnance Factories	007/00		Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0080 -DEFENCE SERVICES- RESEARCH & DEVELOPMENT			
	Defence Services- Research & Development	007/01		Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA

SECTOR- B - NON-TAX REVENUE

Sub-Sector (c) OTHER NON- TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0216-HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	106-General Pool Accommodation			
Sub-Head	02-Rent / Licence Fee			
Detailed Head	00-Rent / Licence Fee			
Object Head	00-Rent / Licence Fee		009/05	

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0235-SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security & Welfare Programmes			
Minor Head	105-Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00-Government Employees Insurance Scheme			
Object Head	00-Government Employees Insurance Scheme		008/00	

SECTOR- B - NON-TAX REVENUE
Sub-Sector (c) OTHER NON- TAX REVENUE
iii) ECONOMIC SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	1054-ROADS AND BRIDGES			
Sub-Major Head	00			
Minor Head	800-Other Receipts			
Sub-Head	02- Fees collected for conducting the Examinations by Border Roads	004/15		

**CODE HEADS RELATING TO MINISTRY OF DEFENCE/GENERAL CATEGORY
CONSOLIDATED FUND-EXPENDITURE HEADS
REVENUE ACCOUNT**

SECTOR A - GENERAL SERVICES
Sub-Sector (a) ORGANS OF STATE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2013-COUNCIL OF MINISTERS			
Sub-Major Head	00			
Minor Head	106 -Cabinet Secretariat			
	Expenditure for purchase of equipment to face disastrous situation as a result of Nuclear, Biological and Chemical (NBC) Accidents / Acts of Terrorism		050/05	

SECTOR A - GENERAL SERVICES
Sub-Sector (a) ORGANS OF STATE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2014 -ADMINISTRATION OF JUSTICE			
Sub-Major Head	00			
Minor Head	800-Other Expenditure			
Sub-Head	14-Armed Forces Tribunal			
Detailed Head	01-Establishment			
Object Head	01- Salaries		040/01	
	02-Wages		040/02	
	03-Over Time Allowances		040/03	
	06-Medical Treatment		040/04	
	11-Domestic Travel Expenses		040/05	
	12-Foreign Travel Expenses		040/06	
	13-Office Expenses		040/07	
	14-Rent Rates and Taxes		040/13	
	20-Other Administrative Expenses		040/08	
	27-Minor Works		040/09	
	28-Professional Services		040/10	
	31-Grants-in-Aid General		040/11	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses		040/12	

SECTOR -A - GENERAL SERVICES**Sub-Sector (b) FISCAL SERVICES****iii) Collection of Taxes on Commodities and Services**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2037-CUSTOMS			
Sub-Major Head	00			
Minor Head	102-Preventive and Other Functions			
Sub-Head	06-Coast Guard Organization			
Detailed Head	01-Establishment			
Object Head	01-Salaries		041/01	
	02-Wages		041/02	
	03-Overtime Allowances		041/03	
	06-Medical Treatment		041/16	Caters for payment towards medical reimbursement to Govt. Servants.
	11-Domestic Travel Expenses		041/04	
	12-Foreign Travel Expenses		041/05	
	13-Office Expenses		041/06	
	13-Banking Cash Transaction Tax		041/23	
	14-Rent Rates & Taxes		041/07	
	16-Publications		041/08	
	21-Supplies & Materials		041/09	
	24-POL		041/10	
	26-Advertising & Publicity		041/11	
	27-Minor Works		041/12	
	28-Professional Services		041/13	
	52- Machinery & Equipment		041/14	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses : Information Technology		041/22	

SECTOR -A - GENERAL SERVICES**Sub-Sector (b) FISCAL SERVICES****iv) Other Fiscal Services**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2047-OTHER FISCAL SERVICES			
Sub-Major Head	00			
Minor Head	104-Additional Emoluments (Compulsory Deposit) Act,1974			
Sub-Head	03-Interest on Deposits in the Additional Wages Deposit Account			
Detailed Head	01-Central Government Employees and Employees of Union territories without legislature			
Object Head	45-Interest : On Deposits in the Additional Wages Deposit Account		003/51	
Sub-Head	04-Interest on Deposits in the Additional Dearness Allowance Deposit Account (Old)			
Detailed Head	01-Central Government Employees and Employees of Union territories with out legislature			
Object head-	45-Interest : On Deposits in the Additional Dearness Allowance Deposit Account (Old)		003/52	
Sub-Head	05-Interest on deposits in Additional Dearness Allowance Deposit Account (New)			
Detailed Head	01-Central Government Employees and Employees of Union territories with out legislature			
Object Head	45-Interest : On Deposits in Additional Dearness Allowance Deposit Account (New)		003/53	

SECTOR -A - GENERAL SERVICES

Sub-Sector (c) INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049-INTEREST PAYMENTS			
Sub-Major Head	03-Interest on Small Savings Provident Funds etc			
Minor Head	104-Interest on State Provident Funds etc			
Sub-Head	01-General Provident Fund			
Detailed Head	00			
Object Head	45-Interest on General Provident Funds		004/01	
Sub-Head	02-Other State Provident Fund			
Detailed Head	00-Other State Provident Fund			
Object Head	45-Interest :			
	1) Interest on Contributory Provident Fund		004/02	
	2) Interest on Defence Savings Provident Fund		004/03	
	3) Interest on Defence Services Officers Provident Fund		004/04	
	4) Interest on Defence Services Personnel Provident Fund		004/05	
	5) Interest on Indian Ordnance Factories Workmen's Provident Fund		004/06	
	6) Interest on Indian Naval Dockyard workmen's Provident Fund		004/07	
	7) Interest on Indian Ordnance Department Provident Fund		004/09	

SECTOR -A - GENERAL SERVICES

Sub-Sector (c) INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049 - INTEREST PAYMENTS			
Sub-Major Head	03-Interest on Small Savings Provident Funds etc			
Minor Head	109-Interest on Special Deposits and Accounts			
	1) Interest on Compulsory Deposits- Income Tax Payers		004/13	
	2) Interest on Compulsory Deposits- Employees other than those liable for Income Tax		004/14	
Minor Head	110-Bonus on Field Deposits			
Sub-Head	01-Bonus for Un-disbursed Pay of Indian Ranks			
Detailed Head	00			
Object Head	45-Interest on Field Deposits		004/11	Caters for booking of Bonus on accumulation of credit balances in the IRLAs of Service personnel.
Minor Head	117-Interest on Defined Contribution Pension Scheme			
Sub-Head	01-Interest on Contributions under Tier-I			
Detailed Head	00-Interest on Contributions under Tier-I			
Object Head	45-Interest :			
	1) DAD/DEO/CGO/BRO		004/18	
	2) Defence Civilians (Army)		004/27	
	3) Defence Civilians (Navy)		004/28	
	4) Defence Civilians (Air Force)		004/29	
	5) Defence Civilians-Ordnance Factories		004/30	
	6) Defence Civilians-Defence Research & Development		004/31	

SECTOR -A - GENERAL SERVICES

Sub-Sector (c) INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049- INTEREST PAYMENTS			
Sub-Major Head	60-Interest on Other Obligations			
Minor Head	701-Miscellaneous			
	1) Interest on other Miscellaneous Accounts Deposits		004/21	Interest on arrears of old Dearness Allowance etc.for which there is no separate head of account and when specfically authorized, will be compiled to this head.

SECTOR -A - GENERAL SERVICES
Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2055- POLICE			
Sub-Major Head	00			
Minor Head	003-Education and Training			
Sub-Head	01-National Police Academy			
Detailed Head	00			
Object Head	23- Cost of Ration		044/51	
Minor Head	102-Central Reserve Police			
Sub-Head	00			
Detailed Head	00			
Object Head	23-Cost of Ration		044/52	
	24-POL		044/53	
Minor Head	103-Assam Rifles			
Sub-Head	00			
Detailed Head	00			
Object Head	23-Cost of Ration		044/54	
	24-POL.		044/55	

SECTOR -A - GENERAL SERVICES
Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2055- POLICE			
Sub-Major Head	00			
Minor Head	104-Special Police-Charges paid to other Government / Departments of J&K Affairs- Expenditure on JAKLI			
Sub-Head	02-Charges paid in respect of J&K Light Infantry			
	1) Salaries		044/01	Pay & pllowances of JAKLI personnel i.e. Officers/JCOs/NCOs and pay & allowances of Civilian Officers/Establishments,TA/DA, Contingency/MMA, Pension, TA (Ex-Records), OTA and Medicines in respect of Record Offices personnel.
	2) Travelling Expenditure & Transportation		044/02	This will include Transportation charges and TA/DA (Officers)
	3) Ordnance Stores		044/03	Charges on Ordnance Stores, Clothing Stores and MT Vehicles & Spares are compilable to this code head.
	4) Medical & Veterinary Stores		044/04	
	5) Supplies		044/05	This includes transactions relating to ASC Stores (i.e. Provisions, Grain & Salt, POL, Coal/Coke Firewood and other ASC Articles)
	6) Works		044/06	
	7) Expenditure on account of Other Charges (Not covered under SL No. 8 to 15)		044/07	
	8) Expenditure on ATG		044/08	
	9) Expenditure on TTIEG		044/09	
	10) Expenditure on I&M Grant		044/10	
	11) Expenditure on ETG & Library		044/11	
	12) Expenditure on Amenity		044/12	
	13) Expenditure on Telecom cover		044/13	
	14) Expenditure on EME cover		044/14	
	15) Expenditure on Postal Cover		044/15	
	16) Information Technology		044/16	
	17) Banking Cash Transaction Tax		044/17	

SECTOR -A - GENERAL SERVICES

Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2055-POLICE			
Sub-Major Head	00			
Minor Head	105-Border Security Force			
Sub-Head	01-Directorate General Border Security Force			
Detailed Head	00			
Object Head	23-Cost of Ration		044/56	
	24-POL		044/57	
Sub-Head	03-Indo Tibetan Border Police			
Detailed Head	00			
Object Head	23-Cost of Ration		044/58	
	24-POL		044/59	
	50-Cost of Hey & Other Miscellaneous items		044/71	
Minor Head	106-National Security Guards			
Sub-Head	00			
Detailed Head	00			
Object Head	23-Cost of Ration		044/60	
	24-POL		044/61	
Minor Head	107-Industrial Security Force			
Sub-Head	00			
Detailed Head	00			
Object Head	24-POL		044/62	

SECTOR -A - GENERAL SERVICES
Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2055- POLICE			
Sub-Major Head	00			
Minor Head-	113-Welfare of Police Personnel			
Sub-Head	00			
Detailed Head	00			
Object Head	24-POL			
			044/63	
Minor Head	119-Delhi Police-State HQrs Police			
Sub-Head	04-State HQrs Police			
Detailed Head	00			
Object Head	24-POL			
			044/64	
Minor Head	800-Other Expenditure			
Sub-Head	07-Indo-Bangladesh Border Works			
Detailed Head	00			
Object Head	27-Minor Works			
			044/21	

SECTOR -A - GENERAL SERVICES
Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2061 EXTERNAL AFFAIRS			
Sub-Major Head	00			
Minor Head	101-Embassies and Missions			
Sub-Head	01-Management and Establishment			
Detailed Head	01-Missions/Posts Abroad			
Object Head	27-Minor Works		050/07	
Minor Head	103-Special Diplomatic Expenditure		050/04	
Minor Head	800-Other Expenditure			
Sub-Head	03-Other Scheme			
Detailed Head	21-Dispatch of Sainik Samachar to Nepal			
Object Head	42-Lump-sum Provision		050/03	

SECTOR -A - GENERAL SERVICES
Sub-Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2070 -OTHER ADMINISTRATIVE SERVICES			
Sub-Major Head	00			
Minor Head	800-Other Expenditure			
Sub-Head	00			
Detailed Head	00			
Object Head	50-Other Charges			
	1) Expenditure incurred on Civil Action Programmes funded by Ministry of Home Affairs		043/00	Army's Civil Action Programme in North East, funded by Ministry of Home Affairs will also be compiled to this head.
Sub-Head	03-Intelligence Bureau			
Detailed Head	00			
Object Head	23-Cost of Ration : Indo- Tibetan Border Force (I.B)- Leh		044/65	
Sub-Head	03-Intelligence Bureau : Tibetan Border Force (IB), Leh			
	Cost of POL and Other Items		044/66	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	101-Superannuation and Retirement Allowances			
Sub-Head	01-Ordinary Pension			
Detailed Head	00-Ordinary Pension			
Object Head	04-Pensionary Charges : Ordinary Pension		014/11	Code Heads under this Major Head are also applicable to DAD/CGO/BRO. For Transactions of BRO & CGO Category 04 & 06 respectively will be prefixed.
Sub-Head	02-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		014/18	Only payment of arrears resulting from the liberalised awards granted under Ministry of Finance (Department of Exp) O.M. No. F.1(3) EV/83 dated 22.10.83, will be compiled to this head.
Minor Head	102-Commuted Value of Pensions			
Sub-Head	01-Ordinary Pension			
Detailed Head	00-Ordinary Pension			
Object Head	04-Pensionary Charges : Commuted Value of Pensions		014/12	
Minor Head	103-Compassionate Allowance		014/13	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	104-Gratuities			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Gratuities		014/14	
Minor Head	105-Family Pensions			
Sub-Head	02-Family Pensions			
Detailed Head	00-Family Pensions			
Object Head	04-Pensionary Charges : Ordinary Pensions		014/15	
Sub-Head	03-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		014/19	

SECTOR A- GENERAL SERVICES
Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD 2071 - PENSIONS AND OTHER RETIREMENT BENEFITS

Sub-Major Head

01-Civil

Minor Head

108-Contributions to Provident Funds

Sub-Head

00-Ordinary Pensions

Detailed Head

00

Object Head

04-Pensionary Charges

014/16 This head caters for adjustment of Government contributions to Provident Funds of the nature of Contributory Provident Funds and proportionate amount of interest thereon. On confirmation of the subscribers in the department, the cumulative amount of the Government contribution together with proportionate amount of interest which requires withdrawal from the individual account will be adjusted as abatement of charge under this head. Such adjustment is carried out before the closure of the accounts for the year for which the CPF is adjusted. Otherwise the same will be adjusted/credited to Sector-B-Non-Tax revenue (i) General Services, Major Head-0071, Minor Head 800-Other Receipts-code head-014/02

Minor Head

115-Leave Encashment Benefits

Sub-Head

00

Detailed Head

00

Object Head

04-Pensionary Charges : Leave Encashment Benefits

014/20

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	116-Ex-gratia payment arising out of special VRS to Central Government Employees declared surplus			
Sub-Head	01-Ordinary Pension			
Detailed Head	00-Ordinary Pension			
Object Head	04-Pensionary charges		014/21	Ex-gratia payment arising out of special VRS to Central Government Employees declared surplus
Minor Head	117-Government Contribution to Defined Contribution Pension Scheme			
Sub-Head	01-Government Contribution			
Detailed Head	00			
Object Head	04-Pensionary Charges on :			
	1) DAD/DEO/CGO/BRO		014/23	
	2) Defence Civilians of Army		014/71	
	3) Defence Civilians of Navy		014/72	
	4) Defence Civilians of Air Force		014/73	
	5) Defence Civilians of Ordnance Factories		014/74	
	6) Defence Civilians of Defence Research & Development		014/75	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071 -PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	200-Other Pensions			
Sub-Head	05-Ex- gratia payment to families of deceased CPF beneficiaries			
Detailed Head	00			
Object Head	04-Pensionary Charges : Ex- gratia payment to families of deceased CPF beneficiaries		014/22	
Minor Head	800-Other Expenditure		014/17	This Minor head will include cost of remittances by Money order of Pensions debitable to this Major Head.
Minor Head	902-Deduct amount met from Defined Contribution Pension Scheme			
Sub Major Head	00-Default			
Minor Head	00-Default			
Sub-Head	70-Deduct Recoveries : Deduct amount met from Defined Contribution Pension Scheme		014/76	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02-Defence			
Minor Head	101-Army			
Sub-Head	01-Pensions and Other Retirement Benefits			
Detailed Head	05-Gratuities			
Object Head	04-Pensionary Charges : Gratuities		014/34	
Detailed Head	06-Arrears paid due to Supreme Court Judgement			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		014/35	
Detailed Head	07-Commutated value of Pensions			
Object Head	04-Pensionary Charges : Commuted value of Pensions		014/36	
Detailed Head	08- Family Pensions			
Object Head	04-Pensionary Charges : Family Pensions		014/37	
Detailed Head	09-Contributions paid to Provident Funds			
Object Head	04-Pensionary Charges : Contributions paid to Provident Funds		014/38	
Detailed Head	10-One Time Increase to pensioners in pension to Personnel who retired before 01.01.86			
Object Head	04-Pensionary Charges : One Time Increase in pension to Personnel who retired before 01.01.86		014/66	

SECTOR A- GENERAL SERVICES
Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02-Defence			
Minor Head	101-Army			
Sub-Head	01-Pensions and Other Retirement Benefits			
Detailed Head	11-Superannuation Pension and Retirement Allowances			
Object Head	04-Pensionary Charges : Superannuation Pension & Retirement Allowances		014/33	
Sub-Head	02-Rewards			
Detailed Head	00			
Object Head	05-Rewards		014/39	
Sub-Head	03-Leave Encashment Benefits			
Detailed Head	00			
Object Head	04-Pensionary Charges : Leave Encashment Benefits		014/63	
				For head 'Pension paid through Public Sector Banks awaiting transfer to other Minor Heads (Army)' please see Minor Head 104

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02-Defence			
Minor Head	102-Navy			
Sub-Head	01-Pensions and Other Retirement Benefits			
Detailed Head	05-Gratuities			
Object Head	04-Pensionary Charges : Gratuities		014/45	
Detailed Head	06-Arrears paid due to Supreme Court Judgement			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		014/46	
Detailed Head	07-Commutated value of Pensions			
Object Head	04-Pensionary Charges : Commuted value of Pensions		014/47	
Detailed Head	08- Family Pensions			
Object Head	04-Pensionary Charges : Family Pensions		014/48	
Detailed Head	09-Contributions paid to Provident Funds			
Object Head	04-Pensionary Charges : Contributions paid to Provident Funds		014/49	
Detailed Head	10-One Time Increase to pensioners in pension to Personnel who retired before 01.01.86			
Object Head	04-Pensionary Charges : One Time Increase in pension to Personnel who retired before 01.01.86		014/67	

SECTOR A- GENERAL SERVICES
Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02-Defence			
Minor Head	102-Navy			
Sub-Head	01-Pensions and Other Retirement Benefits			
Detailed Head	11-Superannuation Pension and Retirement Allowances			
Object Head	04-Pensionary Charges : Superannuation Pension & Retirement Allowances		014/44	
Sub-Head	02-Rewards			
Detailed Head	00			
Object Head	05-Rewards		014/50	
Sub-Head	03-Leave Encashment Benefits			
Detailed Head	00			
Object Head	04-Pensionary Charges : Leave Encashment Benefits		014/64	

For head 'Pension paid through Public Sector Banks awaiting transfer to other Minor Heads (Navy)' please see Minor Head 104

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02- Defence			
Minor Head	103-Air Force			
Sub-Head	01-Pensions and Other Retirement Benefits			
Detailed Head	05-Gratuities			
Object Head	04-Pensionary Charges : Gratuities		014/56	
Detailed Head	06-Arrears paid due to Supreme Court Judgement			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		014/57	
Detailed Head	07-Commuted value of Pensions			
Object Head	04-Pensionary Charges : Commuted value of Pensions		014/58	
Detailed Head	08- Family Pensions			
Object Head	04-Pensionary Charges : Family Pensions		014/59	
Detailed Head	09-Contributions paid to Provident Funds			
Object Head	04-Pensionary Charges : Contributions paid to Provident Funds		014/60	
Detailed Head	10-One Time Increase to pensioners in pension to Personnel who retired before 01.01.86		014/68	
Object Head	04-Pensionary Charges : One Time Increase in Pension to Personnel who retired before 01.01.86			

SECTOR A- GENERAL SERVICES
Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	02-Defence			
Minor Head	103-Air Force			
Detailed Head	11-Superannuation Pension and Retirement Allowances			
Object Head	04-Pensionary Charges : Superannuation Pension & Retirement Allowances		014/55	
Sub-Head	02-Rewards			
Detailed Head	00			
Object Head	05-Rewards		014/61	
Sub-Head	03-Leave Encashment Benefits			
Detailed Head	00			
Object Head	04-Pensionary Charges : Leave Encashment Benefits		014/65	
Minor Head	104- Pension paid through Public Sector Banks awaiting transfer to other Minor Heads			
	1) Army		014/40	
	2) Navy		014/51	
	3) Air Force		014/62	

SECTOR -A - GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2075- MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	102-Pre- Partition Payments		005/00	

SECTOR -A - GENERAL SERVICES
Sub-Sector (f) DEFENCE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **2076-DEFENCE SERVICES- ARMY**

Defence Services- Army	006/00	Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR -A - GENERAL SERVICES
Sub-Sector (f) DEFENCE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **2077-DEFENCE SERVICES- NAVY**

Defence Services- Navy	006/01	Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR -A - GENERAL SERVICES
Sub-Sector (f) DEFENCE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **2078- DEFENCE SERVICES- AIR FORCE**

Defence Services-Air Force	006/02	Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR -A - GENERAL SERVICES
Sub-Sector (f) DEFENCE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **2079-DEFENCE SERVICES- ORDNANCE FACTORIES**

Defence Services- Ordnance Factories 007/00 Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA

SECTOR -A - GENERAL SERVICES
Sub-Sector (f) DEFENCE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **2080- DEFENCE SERVICES- RESEARCH & DEVELOPMENT**

Defence Services- Research & Development	007/01	Conversion Code Head for opeartion by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR B- SOCIAL SERVICES

Sub-Sector (b) HEALTH AND FAMILY WELFARE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2211-FAMILY WELFARE			
Sub-Major Head	00			
Minor Head	200-Other Services & Supplies			
Sub-Head	02-Family Welfare Programmes in Other Ministries			
Detailed Head	02-General Component			
Object Head	28-Profesional Services			
	Payment of Professional & Special Services		046/00	

SECTOR B- SOCIAL SERVICES

Sub Sector (g) SOCIAL WELFARE & NUTRITION

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2235- SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security & Welfare Programmes			
Minor Head	104-Deposit Linked Insurance Scheme- Government Provident Fund			
Sub-Head	00			
Detailed Head	00			
Object Head	50-Other Charges : Deposit Linked Insurance Scheme- Government Provident Fund		008/11	
Minor Head	105-Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00			
Object Head	50-Other Charges : Government Employees Insurance Scheme		008/00	
Minor Head	200-Other Programmes			
Detailed Head	00-Other Charges			
Object Head	50-Other Charges-Payments from the Compassionate Fund		009/00	

SECTOR C- ECONOMIC SERVICES

Sub Sector (a) AGRICULTURE & ALLIED ACTIVITIES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2408-FOOD STORAGE AND WAREHOUSING			
Sub-Major Head	01-Food			
Minor Head	103-Food Processing			
Sub-Head	01-Horticulture based Industries			
Detailed Head	14-Assistance for Setting up of Food Processing Centres			
Object Head	31-Grant-in-Aid : Assistance for setting up of Food Processing Center		047/00	

SECTOR C- ECONOMIC SERVICES

Sub Sector (g) TRANSPORT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3054-ROADS AND BRIDGES			
Sub-Major Head	01-National Highways			
Minor Head	337-Road Works			
Sub-Head	01-Maintenance by Road Wing			
Detailed Head	00			
Object Head	27-Minor Works : Maintenance by Road Wing		066/05	
Sub-Head	02-Maintenance by Border Roads Wing			
Detailed Head	00			
Object Head	27-Minor Works : Maintenance by Border Roads Wing		066/06	
Sub-Major Head	02-Strategic and Border Roads			
Minor Head	337-Road Works			
Sub Head-	01-Charges Paid to Other Government / Departments etc			
Detailed Head	00			
Object Head	27-Minor Works		066/01	
Sub-Head	02-Road Maintenance			
Detailed Head	00			
Object Head	27-Minor Works : Road Maintenance Works		066/02	
Minor Head	800-Other Expenditure			
Sub-Head	01-Bhutan Compensatory Allowance			
Detailed Head	00-Bhutan Compensatory Allowance			
Object Head	31-Grants-in-Aid General : Bhutan Compensatory Allowance-Payments		066/07	

SECTOR C- ECONOMIC SERVICES

Sub Sector (g) TRANSPORT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3054-ROADS AND BRIDGES			
Sub-Major Head	02-Strategic and Border Roads			
Minor Head	800-Other Expenditure			
Sub-Head	02-Road Works			
Detailed Head	00-Road Works			
Object Head	31-Grants in-Aid General			
	1) Works- Bhutan		066/03	
	2) Maintenance- Bhutan		066/04	

SECTOR C- ECONOMIC SERVICES

Sub Sector (i) SCIENCE, TECHNOLOGY & ENVIRONMENT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3425-OTHER SCIENTIFIC RESEARCH			
Sub-Major Head	60-Others			
Minor Head	600-Other Schemes			
	1) Other R&D Projects (Plan)		061/01	

SECTOR C- ECONOMIC SERVICES

Sub Sector (j) GENERAL ECONOMIC SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3451- SECRETARIAT - ECONOMIC SERVICES			
Sub-Major Head	00-Scretariat Economic Service			
Minor Head	090-Secretariat- Border Roads Wing			
Sub-Head	11-Ministry of Surface Transport			
Detailed Head	03-Border Roads Wing			
Object Head	01-Salaries		066/21	
	03-Over Time Allowance		066/22	
	06-Medical Treatment		066/27	
	11-Domestic Travel Expenses		066/23	
	12-Foreign Travel Expenses		066/25	
	13-Office Expenses		066/24	
	17-Banking Cash Transaction Tax		066/28	

SECTOR- D- GRANTS-IN-AID & CONTRIBUTIONS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3601 -GRANTS-IN-AID TO STATE GOVERNMENTS			
Sub-Major Head	01-Non-Plan Grants			
Minor Head	821-Strategic Border Roads- Road Works			
Sub-Head	02-Road Works			
Detailed Head	00-Road Works			
Object Head	31-Grants- in-Aid General : Road Works		067/01	
Sub-Head	03-Road Maintenance			
Detailed Head	00-Road Maintenance			
Object Head	31-Grants -in Aid General : Road Maintenance		067/02	
Sub-Head	04-Expendture on Security			
Detailed Head	00-Expendture on Security			
Object Head	31-Grants in-Aid General: Expenditure on Security Cover		067/03	
Sub-Head	05-Air Lift Charges			
Detailed Head	00-Air Lift Charges			
Object Head	31-Grants-in-Aid General : Air Lift Charges		067/06	
Sub Major Head-	02-Grants for State Plan Scheme			
Minor Head-	101-Block Grants			
Sub-Head	04-Special Central Assistance			
Detailed Head	00			
Object Head	31-Grants-in-Aid General : Expenditure on construction of Tohok-Chenkaho-Wanting Road and Kiphire Pungro Road in Nagaland		067/07	

SECTOR- D- GRANTS-IN-AID & CONTRIBUTIONS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3601 -GRANTS-IN-AID TO STATE GOVERNMENTS			
Sub-Major Head	03-Grants for Central Plan Schemes			
Minor Head	821-Strategic and Border Roads-Road Works			
Sub-Head	02-Road Works under BRDB			
Detailed Head	00			
Object Head	31-Grant-in-Aid General : Road Works under BRDB		067/04	
Sub-Head	03-Road Communication in Sensitive Border Areas			
Detailed Head	00			
Object Head	31-Grants -in-Aid General : Road Communication in Sensitive Border Areas		067/05	

SECTOR- D- GRANTS-IN-AID & CONTRIBUTIONS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	3605-TECHNICAL & ECONOMIC CO-OPERATION WITH OTHER COUNTRIES			
Sub-Major Head	00			
Minor Head	101-Cooperation with Other Countries			
Sub-Head	01-Bilateral Cooperation Programmes			
	1) By Defence through BRO, CDA(BR)			
Detailed Head	02-Aid to Bhutan			
Object Head	32-Contributions :			
	1) Aid to Bhutan-Additional Cross drainage and protective works on access road to Microwave Repeater Station of Taktichu, Pepchu & JJ peak.		069/42	
	2) Contributions-Conducting Road Survey of the Stretch Melak to Zarang and Survey of Bridge near Melak in Iran		050/06	
Detailed Head	07-Aid to Myanmar			
Object Head	32-Contributions			
	1) Aid to other Developing Countries- Movement of preliminary RECCE party to Myanmar in connection with construction/upgradation of Border Roads on Tamu Kalomya Road in Myanmar		069/41	
	2) By Defence-through CDA (AF) New Delhi. Bilateral Co-operation programmes			
Detailed Head	03-Aid o Nepal			
Object Head	32-Contributions : Aid to Nepal		050/02	
Detailed Head	05-Aid to Sri Lanka			
Object Head	32-Contributions		050/01	

**CODE HEADS RELATING TO MINISTRY OF DEFENCE/GENERAL CATEGORY
CONSOLIDATED FUND-EXPENDITURE HEADS
CAPITAL ACCOUNT**

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4047-CAPITAL OUTLAY ON OTHER FISCAL SERVICES			
Sub-Major Head	00			
Minor Head	037-Customs			
Sub-Head	01-Coast Guard Organisation			
Detailed Head	01-Acquisition of Ships & Fleets			
Object Head	54-Investments : Acquisition of Ships & Fleets		042/01	
Detailed Head	02-Major Works (Land Acquisition)			
Object Head	53-Investments :Major Works (Land Acquisition)		042/02	
Detailed Head	03-Acquisition of Aircrafts			
Object Head	54-Investments : Acquisition of Aircrafts		042/03	

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4055 - CAPITAL OUTLAY ON POLICE			
Sub-Major Head	00			
Minor Head	202-Assam Rifles			
Sub-Head	02-Residential Buildings			
Detailed Head	00			
Object Head	53-Major Works		044/24	
Minor Head	800-Other Expenditure			
Sub-Head	03-Indo Bangladesh Border Works			
Detailed Head	01-Erection of Barbed Wire Fencing on Indo Bangladesh Border			
Object Head	53-Major Works		044/22	
Detailed Head	02-Construction of Border Roads on Indo-Bangladesh Border			
Object Head	53-Major Works		044/23	
Sub-Head	07-Indo China Border			
Detailed Head	01-Development of Infrastructure			
Object Head	53-Major Works		044/25	

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4059- CAPITAL OUTLAY ON PUBLIC WORKS			
Sub-Major Head	60-Other Buildings			
Minor Head	051-Constructions			
Sub-Head	25- Armed Forces Tribunal			
Detailed Head	00			
Object Head	53- Major Works		040/14	

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD 4076-CAPITAL OUTLAY ON DEFENCE SERVICES

Capital Outlay on Defence Services	011/00	Conversion Code Head for opearation by EDP Centre of HQrs Office. Not to be operated by PCsDA/CsDA
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SECTOR- C- CAPITAL ACCOUNTS OF ECONOMIC SERVICES

Sub-Sector (c) - CAPITAL ACCOUNT OF SPECIAL AREAS PROGRAMMES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4552-CAPITAL OUTLAY ON NORTH EASTERN AREAS			
Sub-Major Head	00			
Minor Head	054-Roads and Bridges			
Sub-Head	02-Construction / Improvement of Roads of Economic Importance/ Inter State Roads to be executed through BRDB			
Detailed Head	00			
Object Head	53-Major Works : Construction / Improvement of Roads of Economic Importance/ Inter State Roads to be executed through BRDB		053/00	
Minor Head	127-National Highways (Roads and Bridges)-Road Works			
Sub-Head	01-Road Development Works under Roads Wing and BRDB			
Detailed Head	00			
Object Head	53-Major Works : Construction/Development for National Highways in NEA		053/11	

SECTOR- C- CAPITAL ACCOUNTS OF ECONOMIC SERVICES
Sub-Sector (f) - CAPITAL ACCOUNT OF INDUSTRY AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4861- CAPITAL OUTLAY ON ATOMIC ENERGY INDUSTRIES			
Sub-Major Head	60-Others			
Minor Head	202-Nuclear Fuel Complex			
Sub-Head	13-Titanium Sponge Project			
Detailed Head	00-Titanium Sponge Project			
Object Head	01-Salaries		051/01	
	13-Office Expenses		051/03	
	21-Supplies and Materials		051/05	
	28-Professional Services		051/02	
	52-Machinery & Equipment		051/04	

SECTOR- C- CAPITAL ACCOUNTS OF ECONOMIC SERVICES
Sub-Sector (g) - CAPITAL ACCOUNT OF TRANSPORT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	5052-CAPITAL OUTLAY ON SHIPPING			
Sub-Major Head	01-Overseas Shipping			
Minor Head	800-Other Expenditure			
Sub-Head	01-Survey Vessels			
Detailed Head	00			
Object Head	60-Other Capital Expenditure		069/51	

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES

Sub-Sector (g) - CAPITAL ACCOUNT OF TRANSPORT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	5054-CAPITAL OUTLAY ON ROADS & BRIDGES			
Sub-Major Head	01-National Highways			
Minor Head	052-Machinery and Equipments			
Sub-Head	02-Machinery and Equipments			
Detailed Head	00			
Object Head	52-Machinery and Equipments		069/09	
Minor Head	337-Road Works			
Sub-Head	01-Works under Roads Wing			
Detailed Head	02-Other Schemes			
Object Head	53-Major Works :Construction of Varanasi-Rampur-Mughal Sarai By Pass at Varanasi		069/10	
Sub-Head	02-Expenditure on sanctioned NE Works Special Accelerated Road Development Programmes (SARDP) North Eastern Areas			
Detailed Head	00			
Object Head	53-Major Works : Expenditure on sanctioned NE Works Special Accelerated Road Development Programme (SARDP) North Eastern Areas		069/12	
Minor Head	903-Deduct- Amount met from Central Road Fund			
Sub-Head	03-Works under BRDB			
Detailed Head	00			
Object Head	70-Deduct Recoveries			
	(i) Works under BRDB Machinery (Tools & Plants)		069/05	
	(ii) Receipts/Recoveries of Sale proceeds on account of disposal of		069/06	
	(iii) Recoveries from Agency on account of Fifth Pay Commission		069/11	

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES**Sub-Sector (g) - CAPITAL ACCOUNT OF TRANSPORT**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	5054-CAPITAL OUTLAY ON ROADS & BRIDGES			
Sub-Major Head	02-Strategic & Border Roads			
Minor Head	337-Road Works			
Sub-Head	03-Works under BRDB			
Detailed Head	00-Major Works			
Object Head	53-Major Works			
	1) Works under BRDB (Non-Plan)		069/01	Prefix Category 38 has been allotted to this code head to cater expenditure on construction of Roads on IBB, debitabale to MHA
	2) Works under BRDB (Plan)		069/02	
	3) Ground Establishment		069/03	
	4) Cat 'A' Stores/ Equipments / Spares		069/04	
	5) Erection of Barbed Wire Fencing on Indo Bangladesh Border		069/07	
	6) Centrally Adjusted items		069/08	
Sub-Major Head	80-General			
Minor Head	800-Other Expenditure			
Sub-Head	03-Additional Central Assistance for Tsunami Rehabilitation Programme			
Detailed Head	00			
Object Head	53-Major Works		069/13	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6425-LOANS FOR CO-OPERATION			
Sub-Major Head	00			
Minor Head	108-Loans to other Co-operatives			
Sub-Head	07-Loans to other Co-operatives			
Detailed Head	00			
Object Head	55-Loans and Advances : Consumer Co-operatives	012/00	012/00	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS, ETC.			
Sub-Major Head	00-Loans to Government Servants bearing interest			
Minor Head	201-House Building Advances			
Sub-Head	02-Ministres etc			
Detailed Head	00			
Object Head	55-Loans and Advances : House Building Advances	012/07	012/07	
Minor Head	202-Advances for Purchase of Motor Conveyances			
Sub-Head	01-Advances for the Purchase of Motor Car			
Detailed Head	00-Advances for the Purchase of Motor Car			
Object Head	55-Loans and Advances : Advances for the Purchase of Motor Cars	012/12	012/12	
Sub-Head	02-Advances for the Purchase of Other Motor Conveyances			
Detailed Head	00-Loans and Advances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Motor Conveyances	012/13	012/13	
Minor Head	203-Advances for the Purchase of Other Conveyances			
Sub-Head	00-Advances for the Purchase of Other Conveyances			
Detailed Head	00-Advances for the Purchase of Other Conveyances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Conveyances	012/09	012/09	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS, ETC.			
Sub-Major Head	00-Loans to Government Servants bearin ginterest			
Minor Head	204-Advances for Purchase of Computers			
Sub-Head	00-Advances for Purchase of Computers			
Detailed Head	00-Advances for Purchase of Computers			
Object Head	55-Loans and Advances : Advances for purchase of Computers	012/15	012/15	
Minor Head	800-Other Advances			
Sub-Head	00			
Detailed Head	00			
Object Head	55-Other Advances : Loan and Advances	012/10	012/10	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7615-MISCELLANEOUS LOANS			
Sub-Major Head	00-Miscellaneous Loans			
Minor Head	200- Miscellaneous Loans			
Sub-Head	00			
Detailed Head	00			
Object Head	55-Loans and Advances			
	1) Regimental and Other Loans (Defence)	012/29	012/29	
	2) Miscellaneous Loans / Advances to other Parties-Interim Relief (Adhoc Payments) to displaced personnel	012/30	012/30	This Minor Head caters for the compilation of payments of pensions to displaced Military pensioners and civilians paid from Defence Services Estimates and their widows and dependents migrated to India from Pakistan (East & West) wef 1.1.1961 to 25.3.1971 as amended vide Govt. of India Ministry of Defence letter No 35591/AG/PS/4b/436/D (Pension/Services) dated 27.1.77

CONTINGENCY FUND

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8000-CONTINGENCY FUND			
Sub-Major Head	00			
Minor Head	201-Appropriations from Consolidated Fund			
	1) Army	013/01	013/01	
	2) Navy	013/02	013/02	
	3) Air Force	013/03	013/03	
	4) Pensions	013/04	013/04	
	5) Capital Outlay on Defence Services	013/05	013/05	
	6) Pre-partition Receipts/Payments	013/06	013/06	
	7) Payment of Commuted value of Pension	013/07	013/07	
	8) Loans to Government Servants	013/08	013/08	Note: Recoupments to the Contingency Fund in respect of advances taken during the same financial year are to be adjusted as 'minus debits' under the above head of the Contingency Fund whereas recoupments of the advances taken during the previous year (s) will be adjusted as 'credits' to the fund.

**CODE HEADS RELATING TO MINISTRY OF DEFENCE/GENERAL CATEGORY
PUBLIC ACCOUNT**

SECTOR- I SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub- Sector- (a) NATIONAL SMALL SAVINGS FUND

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8008-INCOME AND EXPENDITURE OF NATIONAL SMALL SAVINGS FUND			
Sub-Major Head	03-Management Cost			
Minor Head	103-Payment of Agency Commission to Agents			
Sub-Head	01-Payment of Commission by Post Office			
Detailed Head	05-Payment of Commission to Pay Roll Saving Groups			
Object Head	50-Other Charges : Other Expenses in connection with Small Saving under Pay Roll Saving Scheme-Commission under Pay Roll Saving Scheme		004/26	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	01-Civil			
Minor Head	101-General Provident Fund			Fund amounts booked by PCsDA/CsDA during the year, are transferred centrally by EDP Centre of HQrs Office to CDA (Funds) Meerut in March (Supply Corrections) Account every year.
Sub-Head	01-GPF Ordinary Subscriptions and Recoveries			
	i) Rupee Branch	015/01	015/01	
	ii) Sterling Branch	015/02	015/02	
	02-GPF ADA	015/32	015/32	
	03-GPF DA	015/31	015/31	
	04-GPF Additional HRA / CCA	015/74	015/74	
	05-GPF Arrears of Pay	015/81	015/81	
Minor Head	102-Contributory Provident Fund			
Sub-Head	01-Subscriptiona and Recoveries			
	1) Rupee Branch	015/03	015/03	
	2) Sterling Branch	015/04	015/04	
	02-CPF Additional HRA / CCA	015/75	015/75	
	03-CPF ADA	015/34	015/34	
	03-CPF DA	015/33	015/33	
	04-CPF Arrears of Pay	015/82	015/82	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	02-Defence			
Minor Head	101-Defence Savings Provident Fund			
Sub-Head	00-Defence Savings Provident Fund			
Detailed Head	00-Defence Savings Provident Fund			
Object Head	00-DSP Fund	015/07	015/07	
	2) DSPF IR	015/37	015/37	
	3) DSPF ADA	015/47	015/47	
Minor Head	102-Defence Services Officers Provident Fund			
	1) Rupee Branch	015/08	015/08	
	2) Sterling Branch	015/09	015/09	
	3)DSOPF DA	015/38	015/38	
	4) DSOPF ADA	015/48	015/48	
	5) DSOPF Addl.HRA/CCA	015/76	015/76	
Minor Head	103-Defence Services Personnel Provident Fund			
Sub-Head	00-Defence Services Personnel Provident Fund			
Detailed Head	00-Defence Services Personnel Provident Fund			
Object Head	00- DSPP Fund	015/10	015/10	
	2) DSPPF DA	015/40	015/40	
	3) DSPPF ADA	015/50	015/50	
	4) DSPPF Additional HRA / CCA	015/77	015/77	
	5) DSPP Fund Arrears of Pay	015/85	015/85	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	02-Defence			
Minor Head	104-Indian Ordnance Factories Workmen's Provident Fund			
	1) IOFWP Fund	015/11	015/11	
	2) IOWPF DA	015/41	015/41	
	3) IOFWPF ADA	015/51	015/51	
	4) IOFWPF Additional HRA / CCA	015/78	015/78	
	5) IOFWPF Arrears of Pay	015/86	015/86	
Minor Head	105-Indian Naval Dockyard Workmen's Provident Fund			
	1) INDWP Fund	015/12	015/12	
	2) INDWPF DA	015/42	015/42	
	3) INDWPF ADA	015/52	015/52	
	4) INDWPF Additional HRA / CCA	015/79	015/79	
	5) INDWPF Arrears of Pay	015/87	015/87	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	02-Defence			
Minor Head	106-Other Miscellaneous Provident Fund			
	1) Indian Ordnance Department Provident Fund			
	(i) Rupee Branch	015/15	015/15	
	(ii) Sterling Branch	015/16	015/16	
	(iii) IODPF-DA	015/45	015/45	
	(iv) IODPF ADA	015/55	015/55	
	(v) IODPF-HRA/CCA	015/80	015/80	
	(vi) IODPF Arrears of Pay	015/88	015/88	
	2) IMMS P Funds			
	(i) Rupee Branch	015/17	015/17	
	(ii) Sterling Branch	015/18	015/18	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8011-INSURANCE & PENSION FUNDS			
Sub-Major Head	00-Insurance and Pensions Funds			
Minor Head	101-Postal Insurance and Life Annuity Fund	024/00		
Minor Head	103-Central Government Employees Group Insurance Scheme			
Sub-Head	01- Savings Fund		015/61	
Sub-Head	02- Insurance Fund	015/60	015/60	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8012-SPECIAL DEPOSITS & ACCOUNTS			
Sub-Major Head	00-Special Deposits and Accounts			
Minor Head	110- Compulsory Deposits			
	1) Income Tax Payers	015/20	015/20	
	2) Employees other than those liable for Income Tax	015/21	015/21	

SECTOR- J- RESERVE FUNDS

Sub Sector (b) RESERVE FUNDS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD	8226-DEPRECIATION / RENEWAL RESERVE FUND			
Sub-Major Head	00			
Minor Head	102-Depreciation / Reserve Funds of Government Non-Commercial Departments : Renewal Reserve Fund- Ordnance Factories	016/00	016/00	(a) Credit to this fund will be made by withdrawing from Consolidated Fund India by debiting to Major Head 2079- Defence Service Ord Fys. Minor Head '797- "Transfer from Reserve Fund/Deposit Account." (b) Debit to this head will be made by contra Credit to Major Head 2079, Minor Head '797- "Transfer to/from Renewal Reserve Funds."

SECTOR- K DEPOSITS AND ADVANCES
Sub Sector (a) DEPOSITS BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8342-OTHER DEPOSITS			
Sub-Major Head	00-Other Deposits			
Minor Head	112-Field Deposits	016/01	016/01	
Minor Head	117-Defined Contribution Pension Scheme for Government Employees			
Sub-Head	01-Government Servant's Contribution under Tier I			
Detailed Head	00-Government Servant's Contribution under Tier I			
Object Head	00-Government Servant's Contribution under Tier I	016/02	016/02	
Sub-Head	02-Government Contribution under Tier I			
Detailed Head	00-Government Contribution under Tier I			
Object Head	00-Government Contribution under Tier I	016/03	016/03	

SECTOR- K DEPOSITS AND ADVANCES
Sub Sector (b) DEPOSITS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8443-CIVIL DEPOSITS			
Sub-Major Head	00-Civil Deposit			
Minor Head	124-Unclaimed Deposits in General Provident Fund	016/09	016/09	
Minor Head	126-Unclaimed Deposits in other Provident Funds			
Sub-Head	03-Unclaimed Employees Contributory PF Deposits			
Detailed Head	00-Unclaimed Employees Contributory PF Deposits			
Object Head	00-Unclaimed Deposits in the Contributory Provident Fund Deposits	016/10	016/10	

SECTOR- K DEPOSITS AND ADVANCES

Sub Sector (b) DEPOSITS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8444-DEFENCE DEPOSITS			
Sub-Major Head	00			
Minor Head	101-Defence Services Deposits			
	1) Donation and Contribution to the National Defence Academy	017/01	017/01	
	2) Security Deposits	017/02	017/02	
Minor Head	102-Unclaimed Provident Fund Deposits			
	1) Unclaimed Deposits in Defence Services Officers Provident Fund	017/13	017/13	
	2) Unclaimed Deposits in Defence Services Personnel Provident Fund	017/14	017/14	
	3) Unclaimed Deposits in Indian Ordnance Factories Workmen's Provident Fund	017/15	017/15	
	4) Unclaimed Deposits in Indian Naval Dockyard Workmen's Provident Fund	017/16	017/16	
	5) Unclaimed Deposits in Defence Savings Provident Fund	017/17	017/17	
	6) Unclaimed Deposits in other Miscellaneous Provident Funds Indian Ordnance Department Provident Fund	017/18	017/18	

SECTOR- K DEPOSITS AND ADVANCES

Sub Sector (b) DEPOSITS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8444-DEFENCE DEPOSITS			
Sub-Major Head	00			
Minor Head	800-Other Deposits			
	1) Army Welfare Housing Organization	017/03	017/03	
	2) Group Insurance Fund	017/04	017/04	To be operated by all Army PCsDA/CsDA, CDA (O) - Army Group Insurance Fund; PCDA Navy- Navy Group Insurance Fund; CDA A.F New Delhi- Air Force Group Insurance Fund.
	3) Miscellaneous Deposits	017/05	017/05	With Cat prefix '15' -Sales Tax deduction at source from Contractors bills
	4) Deferred Pay to Indian Troops	017/06	017/06	
	5) Defence Services Benevolent Association Deposits	017/07	017/07	To be operated by CDA (O), Navy and A.F only.
	6) Defence Services Officers Contributory Educational Scheme Fund	017/08	017/08	To be operated by CDA (O), Navy and A.F only.
	7) Benevolent Fund Army Non-regular Officers	017/09	017/09	To be operated by CDA (O) only.
	8) Territorial Army Group Insurance Fund	017/10	017/10	
	9) Trust Interest Account	017/12	017/12	

SECTOR- K DEPOSITS AND ADVANCES
Sub Sector (c) ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8551-DEFENCE ADVANCES			
Sub-Major Head	00			
Minor Head	101-Defence Advances			
	1) Advances- Field Cashiers' Accounts	018/59	018/59	Payments made to Field Cashiers/Imprest Holders are booked under this head by PCsDA making these payments.
	2) Advances- Imprest Holder's Accounts	018/60	018/60	
	3) Advances-Adjustable in Controller of Defence Accounts Offices	018/61	018/61	
	4) Other Advances Repayable (Non-Voted)	018/63	018/63	
	5) Miscellaneous Advances	018/64	018/64	
	6) Advances- Pay Accounts Offices	018/65	018/65	
	7) Border Roads Treasure Chest Advances.	018/66	018/66	
	8) Other Advances	018/50	018/50	Caters for compilation of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register.
Sub-Head	01-Adjustable by Other Ministries/Departments			
	1) Ministry of Agriculture and Irrigation	020/01	020/01	
	2) Ministry of Industry & Supplies	020/02	020/02	
	3) Ministry of Tourism and Civil Aviation	020/03	020/03	
	4) Ministry of Chemicals and Fertilizers	020/06	020/06	
	5) Ministry of Communication (other than the Directorate of P&T)	020/07	020/07	
	6) Ministry of Commerce	020/09	020/09	
	7) Ministry of Energy	020/11	020/11	
	8) Ministry of Petroleum	020/15	020/15	
	9) Ministry of Road Transport & Highways	020/18	020/18	
	10) Ministry of Steel & Mines	020/22	020/22	

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			
	11) Ministry of Supply and Rehabilitation			
	a) Department of Supply	020/25	020/25	
	b) Department of Rehabilitation	020/27	020/27	
	12) Ministry of Works and Housing	020/30	020/30	
	13) Ministry of Finance	020/33	020/33	
	14) Ministry of Finance (CGEIS)	020/34	020/34	
	15) Ministry of Home Affairs	020/38	020/38	
	16) Delhi Administration	020/40	020/40	
	17) Ministry of External Affairs	020/45	020/45	
	18) Ministry of Defence (MoD, Civil)	020/47	020/47	
	19) Ministry of Health & Family Welfare	020/48	020/48	
	20) Department of Revenue, Central Board of Excise & Customs	020/49	020/49	
	21) Other Ministries and Departments of Government of India	020/50	020/50	

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	102-Accountant General Suspense			AG Offices wise details will be kept by CsDA in the prescribed register.
Object Head-	1) Accountant General (I) Andhra Pradesh, Hyderabad	019/01	019/01	
	2) Accountant General (II) Andhra Pradesh, Hyderabad	019/02	019/02	
	3) Accountant General Rajasthan, Jaipur	019/03	019/03	
	4) Accountant General (I) Madhya Pradesh, Gwalior	019/04	019/04	
	5) Accountant General Kerala, Trivendrum	019/05	019/05	
	6) Accountant General, Assam, Meghalaya, Arunachal Pradesh, Mizoram & Shillong	019/06	019/06	
	7) Accountant General, Manipur, Imphal.	019/07	019/07	
	8) Accountant General ,Tripura, Agartala	019/08	019/08	
	9) Accountant General, West Bengal, Kolkata	019/09	019/09	
	10) Accountant General (I) Bihar, Ranchi	019/10	019/10	
	11) Accountant General, Punjab, Chandigarh	019/11	019/11	
	12) Accountant General (I) UP, Allahabad	019/12	019/12	

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	102-Accountant General Suspense			AG Offices wise details will be kept by CsDA in the prescribed register.
	13) Accountant General (I) Tamil Nadu, Chennai	019/13	019/13	
	14) Accountant General (I) Maharashtra, Mumbai	019/14	019/14	
	15) Accountant General (II) Maharashtra, Nagpur	019/15	019/15	
	16) Accountant General, Gujarat, Ahmedabad	019/16	019/16	
	17) Accountant General , Orissa, Bhubaneshwar	019/17	019/17	
	18) Accountant General, Jammu & Kashmir, Srinagar	019/18	019/18	
	19) Accountant General, Haryana, Chandigarh	019/19	019/19	
	20) Accountant General, Himachal Pradesh, Shimla	019/20	019/20	
	21) Accountant General (II) U.P. Allahabad	019/21	019/21	
	22) Accountant General, Karnataka, Bangalore	019/22	019/22	
	23) Accountant General Nagaland, Kohima	019/23	019/23	
	24) Accountant General Central, Kolkata	019/25	019/25	

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	102-Accountant General Suspense			AG Offices wise details will be kept by CsDA in the prescribed register.
	25) Accountant General Sikkim, Gangtok	019/26	019/26	
	26) AG (A&E)-I, Chhattisgarh, Gwalior, MP	019/27	019/27	
	27) Pr.AG (A&E) I, Jharkhand, Ranchi	019/28	019/28	
	28) AG (A&E) I, Uttaranchal, Allahabad	019/29	019/29	

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	108 -Public Sector Bank Suspense	020/76	020/76	Details of the Suspense will be kept by CsDA in the prescribed registers.
Minor Head	109 -Reserve Bank Suspense			Details of the Suspense will be kept by CsDA in the prescribed registers.
	1) Reserve Bank Suspense Classified	020/82	020/82	
	2) Reserve Bank Suspense Un-classified	020/83	020/83	
	3) Reserve Bank Suspense English Transactions	020/84	020/84	To be appeared in the books of PCDA New Delhi only.
	4) P&AO, Department of Supply, New Delhi	031/01	031/01	
	5) P&AO, Department of Supply, Kolkata	032/01	032/01	
	6) P&AO, Department of Supply, Mumbai	033/01	033/01	
	7) P&AO, Department of Supply, Chennai	034/01	034/01	
Minor Head	113 -Provident Fund Suspense	020/55	020/55	Details of the Suspense will be kept by CsDA in the prescribed registers.
Minor Head	125 -Adjustment in Debt Settlement with Pakistan Adjustment in Debt Settlement with Pakistan-	020/95	020/95	Advance Deposit by Pakistan towards her share of Joint Expenditure. To be appeared in the books of PCDA SC Only.
Minor Head	138 -Other Nominated Banks (Private Sector Banks) Suspense	020/77	020/77	To be operated when Private Sector Banks function as FPB

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659 SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	140-Miscellanoeous Suspense			Details of Suspense will be maintained in the prescribed registers.
Sub-Head	01-Miscellaneous Suspense			
	1) House Building Advance Suspense	020/62	020/62	
	2) Motor Conveyance Advance Suspense	020/63	020/63	
	3) National Defence Fund Suspense	020/92		This head will be cleared by issue of cheques/Bank drafts in favour of the Reserve Bank of India.
	4) Un-credited items under e- payments		020/96	
	5) Other transactions			
	(i) Additional Wages Deposits Suspense Account	020/51	020/51	
	(ii) Additional DA Deposits Suspense Account (Old)	020/52	020/52	
	(iii) Additional DA Deposits Suspense Account (New)	020/53	020/53	
	(iv) Miscellaneous Suspense	020/61	020/61	All recoveries initially credited/debited to this head are to be cleared by Minus credit/debit only.
	(v) Life Insurance Corporation	020/66		To appear in the books of CDA (AF) New Delhi only. Recovery of LIC premia in respect of officers of the Flying Branch made through IRLAs will be credited to this head. This head will be cleared by minus credit on payment of the amount to the LIC by cheque.
	(vi) Exchange Account Suspense (Defence)	020/72	020/72	Also to be operated provisionally as a Stop Gap arrangement (prefix category '26') pending receipt/adjustment of DID Schedules transferring DSPP Fund balances.
	(vii) Cheque cancelled but paid		020/87	Caters for compilation to this head by contra credit (-CH) adjustment to relevant Service Head in cases where original cheque was erroneously issued and subsequently cancelled but paid by the bank. The head will be cleared on receipt of adjustment of MRO thereof.

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	140-Miscellaneous Suspense			Details of Suspense will be maintained in the prescribed registers.
Sub-Head	01-Miscellaneous Suspense			
	viii) Pay & Allowances-GREF Civilians	020/74	020/74	
	(ix) Bonus to temporary employees in Ordnance/Clothing and other Factories and Workshops	020/88	020/88	
	(x) Directorate of Accounts Cabinet Secretariat: Other than Training of Army Personnel	020/89	020/89	
	(xi) Directorate of Accounts Cabinet Secretariat: Training of Army Personnel	020/90	020/90	
	(xii) Indian Military Service Family Pension Fund (Transferred)	020/93	020/93	To be operated by PCDA (O) only
	(xiii) Indian Military Widows and Orphans Fund (Transferred)	020/94	020/94	To be operated by PCDA (O) only
Sub-Head	02-Prime Minister's National Relief Fund (Defence, DAD, CGO, BRO)	020/65		

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8670- CHEQUES AND BILLS			
Sub-Major Head	00-Cheques and Bills			
Minor Head	109-Defence Cheques			
	Drawing from Banks/treasuries : Cheques & Bills	020/81		
Minor Head	111-Pay & Accounts Offices Electronic Advices			
Sub-Head	00-Default			
Detailed Head	00-Default			
Object Head	00-Default : Pay & Accounts Offices Electronic Advices	020/91		

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8671-DEPARTMENTAL BALANCES			
Sub-Major Head	00-Departmental Balance			
Minor Head	104-Defence			
	1) Defence Services Departmental Balances	020/97	020/97	
	2) Cash balances brought forward	001/00		
	3) Cash balances carried forward		090/00	

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **8672-PERMANENT CASH IMPREST**
Sub-Major Head **00-Permanent Cash Imprest**
Minor Head **104-Defence**

 Defence Services Permanent Cash Imprest

020/98 020/98

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8674-SECURITY DEPOSITS MADE BY GOVERNMENT			
Sub-Major Head	00-Security Deposits made by Government			
Minor Head	101-Security Deposits made by Government			
Sub-Head	02-Security Deposits by Central Government Offices with the State Electricity Boards/ Corporations/ Municipalities etc. for supply of Energy, Water etc.	020/85	020/85	
Sub-Head	05-Security amounts deposited with Courts	020/99	020/99	Security deposits made to higher Appellate Courts to obtain Stay Orders on the decree awarded by Lower Courts (the amount of such deposits being equivalent to or related to the decrial amounts), as a condition precedent to the grant of such stay order on the Lower Courts decree, will be recorded under this Sub-Head. Amount deposited in Supreme Court of India as Security for the costs of respondents in Appeals filed by Government against the decision of Higher courts, will also be recorded under this Sub Head.

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8675-DEPOSITS WITH RESERVE BANK			
Sub-Major Head	00-Deposits with Reserve Bank			
Minor Head	104-Defence : Deposits with Reserve Bank	021/00	021/00	

SECTOR L- SUSPENSE & MISCELLANEOUS
Sub Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **8677-REMITTANCES INTO BANKS / TREASURIES**

Sub-Major Head **00-Remittances into Banks/Treasuries**

Minor Head **104-Defence : Remittances into Banks/Treasuries** 020/80

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (d) ACCOUNTS WITH GOVERNMENTS OF FOREIGN COUNTRIES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8679-ACCOUNTS WITH GOVERNMENTS OF OTHER COUNTRIES			
Sub-Major Head	00-Accounts with Government of other countries			
Minor Head	103-Mynamar			
	Accounts with Government of Mynamar	021/27	021/27	
Minor Head	105-Pakistan			
	1) Accounts with the Defence Services Pakistan	021/01	021/01	
	2)Accounts with the Accountant General West Punjab	021/02	021/02	
	3) Accounts with the Comptroller North West Frontier Provinces	021/03	021/03	
	4) Accounts with the Accountant General Pakistan Revenue (For Sind Transactions only)	021/04	021/04	
Minor Head	108-United Kingdom			
	1) Accounts with Government of United Kingdom	021/28	021/28	Booking of Expenditure in respect of Hong Kong Singapore Royal Artillery Pensioners.

SECTOR L- SUSPENSE & MISCELLANEOUS

Sub Sector (e) MISCELLANEOUS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8680-MISCELLANEOUS GOVERNMENT ACCOUNT			
Sub-Major Head	00-Miscellaneous Government Account			
Minor Head	101-Ledger Balance Adjustment Account			
Sub Head -	00-Miscellaneous Government Deposits			
Detailed Head	00-Miscellaneous Government Deposits			
Object Head	00-Miscellaneous Government Deposits : Ledger Balance Adjustment Account	021/70	021/70	
Minor Head	102-Writes off from heads of Accounts closing to balances			
Sub-Head	00-Writes off from heads of Accounts closing to balances			
Detailed Head	00-Writes off from heads of Accounts closing to balances			
Object Head	00-Writes off from heads of Accounts closing to balances	021/71	021/71	

SECTOR M- REMITTANCES

Sub Sector (a) MONEY ORDERS AND OTHER REMITTANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8782-CASH REMITTANCES AND ADJUSTMENT BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL / ACCOUNTS OFFICER			
Sub-Head	00 -Cash Remittances and Adjustment between Officers rendering accounts to the same Accounts Officer			
Minor Head	110 -Miscellaneous Remittances			
	Transfers between Pay Accounts Officers of the same Ministry	022/15	022/15	To be appeared in books of Army Controllers only.
Minor Head	123 -Remittances of Military Engineer Services Officers	022/00	022/00	Remittances and other transactions between Army and Military Engineer Services within the same MES Division/Command are adjusted under this Minor Head.
Minor Head	124 -Transfers between Officers of the MES	022/10	022/10	Transfers between Military Engineering Services Districts within the same MES Division/Command are accounted for under this Minor Head.

SECTOR M- REMITTANCES

Sub Sector (b) INTER GOVERNMENT ADJUSTMENT ACCOUNT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8787-ADJUSTING ACCOUNT WITH RAILWAYS			
Sub-Major Head	00-Adjusting Accounts with Railways			
Minor Head	101-Adjusting Account with Railways			
	1) South Central Railway, Secunderabad	023/01	023/01	
	2) Southern Railway, Chennai	023/02	023/02	
	3) Central Railway, Mumbai	023/03	023/03	
	4) Northern Railway, New Delhi	023/04	023/04	
	5) Eastern Railway, Kolkata	023/05	023/05	
	6) North East Railway, Gorakhpur	023/06	023/06	
	7) North East Frontier Railway, Pandu	023/07	023/07	
	8) South Eastern Railway, Kolkata	023/08	023/08	
	9) Western Railway, Mumbai	023/09	023/09	
	10) Chittaranjan Loco Works, Chittaranjan	023/10	023/10	
	11) Integral Coach Factory, Perambur	023/11	023/11	
	12) Dy. FA&CAO, Central Organization for modernisation of Workshop, New Delhi	023/12	023/12	
	13) FA & CAO Wheel and Axle Plant Yelhanka, Bangalore	023/14	023/14	
	14) FA & CAO Diesel Locomotive Works, Varanasi	023/15	023/15	
	15) Met Transport Project, Kolkata	023/16	023/16	
	16) FA & CAO Central Organisation, Railway Electrification, Allahabad.	023/17	023/17	
	17) Secretary, Railways Board, Rail Bhawan, New Delhi	023/18	023/18	
	18) Met Transport Project, Chennai	023/19	023/19	
	19) Met Transport Project, New Delhi	023/20	023/20	

SECTOR M- REMITTANCES

Sub Sector (b) INTER GOVERNMENT ADJUSTMENT ACCOUNT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8787-ADJUSTING ACCOUNT WITH RAILWAYS			
Sub-Major Head	00-Adjusting Accounts with Railways			
Minor Head	101-Adjusting Accounts with Railways			
	20) Diesel Component Works, Patiala	023/21	023/21	
	21) Met. Transport Project, Mumbai	023/22	023/22	
	22) FA & CAO East Central Railway, Hajipur	023/23	023/23	
	23) FA & CAO North Western Railway, Jaipur	023/24	023/24	
	24) FA & CAO East Coast Railway, Bhubaneswar	023/25	023/25	
	25) FA & CAO North Central Railway, Allahabad	023/26	023/26	
	26) FA & CAO South East Central Railway, Bilaspur	023/27	023/27	
	27) FA & CAO South West Railway, Hubli	023/28	023/28	
	28) FA & CAO West Central Railway, Jabalpur	023/29	023/29	

SECTOR M- REMITTANCES

Sub Sector (b) INTER GOVERNMENT ADJUSTMENT ACCOUNT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8788-ADJUSTING ACCOUNT WITH POSTS			
Sub-Major Head	00			
Minor Head	101-Adjusting Account with Posts :			
	1) Director of Accounts Posts & Telegraph, Kolkata	024/01	024/01	
	2) Director of Accounts Posts & Telegraph, Delhi	024/02	024/02	
	3) Director of Accounts Posts & Telegraph, Chennai	024/03	024/03	
	4) Director of Accounts Posts & Telegraph, Nagpur	024/04	024/04	
	5) Director of Accounts Posts & Telegraph, Lucknow	024/05	024/05	
	6) Director of Accounts Posts & Telegraphs Stores, Workshops and Telegraphs, Kolkata	024/07	024/07	
	7) Deputy Director of Accounts Posts & Telegraphs, Bangalore	024/09	024/09	
	8) Deputy Director of Accounts Posts & Telegraphs, Bhopal	024/10	024/10	
	9) Deputy Director of Accounts Posts & Telegraphs, Cuttack	024/11	024/11	
	10) Deputy Director of Accounts Posts & Telegraphs, Hyderabad	024/12	024/12	
	11) Deputy Director of Accounts Posts & Telegraphs, Kapurthala	024/13	024/13	
	12) Deputy Director of Accounts Posts & Telegraphs, Jaipur	024/14	024/14	
	13) Deputy Director of Accounts Posts & Telegraphs, Patna	024/15	024/15	
	14) Deputy Director of Accounts Posts & Telegraphs, Trivandrum	024/16	024/16	
	15) Deputy Director of Accounts Posts & Telegraphs, Ambala	024/17	024/17	
	16) Deputy Director of Accounts Posts & Telegraphs, Ahmedabad	024/18	024/18	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797-EXCHANGE ACCOUNTS			Defence Exchange Accounts is to be operated to pass on Debt & Remittance Heads to another CDA e.g. Fund balances, (where Accounts Officer maintaining Fund Accounts are different) Loans & Advances-, Security Deposits, etc.
Sub-Major Head	02- Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	1) Controller of Defence Accounts, Patna (070).			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Patna	070/21	070/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Patna	070/22	70/22	
	2) Pr.Controller of Defence Accounts (Pensions), Allahabad (071)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (Pensions), Allahabad.	071/21	071/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (Pensions), Allahabad	071/22	071/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797-EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	3) Pr. Controller of Defence Accounts (Officers), Pune (072)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (Officers), Poona	072/21	072/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (Officers), Poona	072/22	072/22	
	4) Controller of Defence Accounts, (Army) Meerut (073)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (Army), Meerut	073/21	073/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (Army), Meerut	073/22	073/22	
	5) Pr. Controller of Defence Accounts Southern Command, Pune (074)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (SC), Pune	074/21	074/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (SC), Pune	074/22	074/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797-EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	6) Pr. Controller of Defence Accounts, Bangalore (075)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Bangalore	075/21	075/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Bangalore	075/22	075/22	
	7) Pr. Controller of Defence Accounts (Western Command) Chandigarh (076)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (WC), Chandigarh	076/21	076/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (WC), Chandigarh	076/22	076/22	
	8) Pr. Controller of Accounts (Factories), Kolkata (077)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Accounts (Factories), Kolkata	077/21	077/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Accounts (Factories), Kolkata	077/22	077/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797- EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	9) Pr. Controller of Defence Accounts (Air Force), Dehradun (078)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (Air Force), Dehradun	078/21	078/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (Air Force), Dehradun	078/22	078/22	
	10) Pr. Controller of Defence Accounts (Navy), Mumbai (079)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (Navy) Mumbai	079/21	079/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (Navy), Mumbai	079/22	079/22	
	11) Controller of Defence Accounts (Funds), Meerut (080)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (Funds), Meerut	080/21	080/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (Funds), Meerut	080/22	080/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797- EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	12) Controller of Defence Accounts (ORs) North, Meerut (081)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (ORs) North, Meerut	081/21	081/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (ORs), North Meerut	081/22	081/22	
	13) Pr. Controller of Defence Accounts (Northern Command) Jammu (082)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (Northern Command),Jammu	082/21	082/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (Northern Command), Jammu	082/22	082/22	
	14) Zonal Office (Defence Pension Disbursement), Chennai (083)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Zonal Office (DPD), Chennai	083/21	083/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Zonal Office (DPD), Chennai	083/22	083/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797-EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	15) Controller of Defence Accounts (CSD), Mumbai (085)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (CSD), Mumbai	085/21	085/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (CSD), Mumbai	085/22	085/22	
	16) Pr. Controller of Defence Accounts, New Delhi (086)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts ,New Delhi	086/21	086/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts, New Delhi	086/22	086/22	
	17) Controller of Defence Accounts, Central, Nagpur (087)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts Central, Nagpur	087/21	087/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts Central, Nagpur	087/22	087/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797-EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	18) Controller of Defence Accounts, Chennai (088)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Chennai	088/21	088/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Chennai	088/22	088/22	
	19) Pr. Controller of Defence Accounts,(R&D) New Delhi (089)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (R&D), New Delhi	089/21	089/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (R&D), New Delhi	089/22	089/22	
	20) Controller of Defence Accounts (Pensions Disbursement, Meerut (090)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (Pension Disbursement), Meerut	090/21	090/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (Pension Disbursement) ,Meerut	090/22	090/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797 -EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	21)Controller of Defence Accounts, Guwahati (091)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Guwahati	091/21	091/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Guwahati	091/22	091/22	
	22) Pr. Controller of Defence Accounts (Central Command) Lucknow (092)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Pr. Controller of Defence Accounts (CC), Lucknow	092/21	092/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Pr. Controller of Defence Accounts (CC), Lucknow	092/22	092/22	
	23) Pr Controller of Defence Accounts (Border Roads) New Delhi (093)			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (BR), New Delhi	093/21	093/21	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (BR), New Delhi	093/22	093/22	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797 -EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	24) Controller of Defence Accounts (R&D) Bangalore			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (R&D), Bangalore	093/31	093/31	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (R&D), Bangalore	093/32	093/32	
	25) Controller of Defence Accounts, Secunderabad			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Secunderabad	093/41	093/41	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Secunderabad	093/42	093/42	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797 -EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	26) Controller of Defence Accounts, Jabalpur			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Jabalpur	093/51	093/51	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, Jabalpur	093/52	093/52	
	27) Controller of Defence Accounts (Air Force) New Delhi			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (Air Force), New Delhi	093/61	093/61	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (Air Force), New Delhi	093/62	093/62	
	28) Controller of Defence Accounts (R&D), Hyderabad			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (R&D), Hyderabad	093/71	093/71	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (R&D), Hyderabad	093/72	093/72	

SECTOR M- REMITTANCES

Sub Sector (c) EXCHANGE ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8797- EXCHANGE ACCOUNTS			
Sub-Major Head	02-Accounts between Defence Accounts Officers			
Minor Head	101-Accounts Between Defence Accounts Officers			
	29)Controller General of Defence Accounts, New Delhi			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller General of Defence Accounts ,New Delhi	093/81	093/81	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller General of Defence Accounts, New Delhi	093/82	093/82	
	30) Controller of Defence Accounts,(IDS) New Delhi			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (IDS), New Delhi	093/91	093/91	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts, (IDS) New Delhi	093/92	093/92	
	31) Pr Controller of Defence Accounts (South Western Command), Jaipur			
	i) Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts (SWC), Jaipur	070/31	070/31	
	ii) Responding Debits/Credits by other Controllers of Defence Accounts to Controller of Defence Accounts (SWC), Jaipur	070/32	070/32	

PART-II

DEFENCE ACCOUNTS DEPARTMENT AND DEFENCE ESTATES ORGANISATION

In addition to the code heads mentioned in this Part of the book, the following Major Heads mentioned in the 'Defence & Others' chapters will also be operated for accounting transactions in respect of Defence Accounts Department / Defence Estates organisation.

1	Major Head -0020-Corporation Tax	14	Major Head-8011- Insurance and Pensions Funds
2	Major Head -0021-Corporation Tax	15	Major Head-8012-Special Deposits and Accounts
3	Major Head-0044-Service Tax	16	Major Head 8342-Other Deposits, Minor Head 117-Defined Contribution Pension Scheme for Government Employees.
4	Major Head-0049-Interest Receipts	17	Major Head -8443-Civil Deposits, Minor Head 124-Unclaimed Deposits in GPF
5	Major Head 0070-Other Administrative Services	18	Major Head 8444-Defence Deposits ,
6	Major Head 0071-Contribution and recoveries towards Pensions and other retirement benefits	19	Major Head 8659-Suspense
7	Major Head-0235-Social Security and Welfare	20	Major Head-8670-Cheques and Bills
8	Major Head-2047-Other Fiscal Services	21	Major Head-8671-Departmental Balances
9	Major Head-2049-Inter-set Payments	22	Major Head-8672-Permanent Cash Imprest
10	Major Head -2071-Pensions and Other Benefits, Sub-Major Head 01-Civil	23	Major Head -8674-Security Deposits made by the Government
11	Major Head -2211-Family Welfare	24	Major Head 8675-Deposits with Reserve Bank
12	Major head-2235-Social Security and Welfare	25	Major Head 8677-Remittances in to Banks/Treasuries.
13	Major Head-8009-State Provident Fund	26	Major Head 8680-Miscellaneous Government Account.
		27	Major Head 8797-Exchange Accounts

CONSOLIDATED FUND
RECEIPT HEADS (REVENUE ACCOUNT)

SECTOR B- NON-TAX REVENUE

Sub Sector (c) OTHER NON- TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0059-PUBLIC WORKS			
Sub-Major Head	01-Office Buildings			
Minor Head	800-Other Receipts			
Sub-Head	01-Other items		094/10	
Sub-Head	02-Sale proceeds of Dead Stock, Waste Paper and Other Items cost of which was met from expenses		094/09	

SECTOR B- NON-TAX REVENUE**Sub Sector (c) OTHER NON- TAX REVENUE****i) GENERAL SERVICES**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0075-MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	800-Other Receipts			
Sub-Head	09-Other Miscellaneous Receipts	094/15		<p>i) Audit Fee recovered from Cantonment Boards will also be compiled under this head.</p> <p>ii) Recoveries relating to subsidised transport facilities to the staff of Defence Account Department.</p> <p>iii) Old Credits pertaining to the Central Govt. in respect of DAD for which details are not available with Public Sector Banks, will also be adjusted under this head.</p>

SECTOR B- NON-TAX REVENUE

DAD/DEO

Sub Sector (c) OTHER NON- TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0210-MEDICAL AND PUBLIC HEALTH			
Sub-Major Head	01-Urban Health Services			
Minor Head	103-Contributions for Central Government Health Scheme			
Sub-Head	00-Contributions for Central Government Health Scheme			
Detailed Head	00-Contributions for Central Government Health Scheme			
Object Head	00-Contributions for Central Government Health Scheme		094/16	

SECTOR B- NON-TAX REVENUE**Sub Sector (c) OTHER NON- TAX REVENUE****ii) SOCIAL SERVICES**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0216-HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	106-General Pool Accommodation			
Sub-Head	01-Other items		094/20	
Sub-Head	02-Rent / Licence Fee			
Detailed Head	00-Rent / Licence Fee			
Object Head	00-Rent / Licence Fee		094/19	
Minor Head	800-Other Receipts		094/21	

EXPENDITURE HEADS (REVENUE ACCOUNT)

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT-GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	090-Secretariat			
Sub-Head	09-Department of Economic Affairs			
Detailed Head	01-Establishment			
Object Head	01-Salaries		094/39	The honorarium sanctioned by the Ministry of Finance for preparation of annual budget and disbursed by the PCsDA/CsDA Offices to the DAD staff/officers, who are deputed to Ministry of Finance annually for budget work.

SECTOR A- GENERAL SERVICES**Sub Sector (d) ADMINISTRATIVE SERVICES**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	02-Defence Accounts Department			
Detailed Head	01-Establishment			
Object Head	01-Salaries			
	1) Salary of Officers		094/23	Will include pay, allowances in all forms of personnel including ad-hoc bonus
	2) Salary of Establishment		094/24	
	3) Dearness Allowances including Dearness Pay		094/25	
	4) Other Allowances		094/26	(i) Will include HRA, CCA, SCA, CEA, Tuition Fee, Honorarium, Festival Advance etc. (ii) Expenditure on Leave Travel Concession will also be compiled to this head.
	02-Wages		094/27	Caters for booking of Wages of Casual workers granted temporary status paid on actual basis under Casual labourers (Grant of temporary status and regularization) Scheme of GOI 1993.
	03-Over Time Allowances		094/37	Amount paid to a Non-Gazetted Servant for performing official duties beyond office hours in addition to his working hours.
	06-Medical Treatment		094/92	Caters for payment towards Medical reimbursement to Govt. servants
	11-Domestic Travel Expenses		094/28	(i) Will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowances but excluding LTC which would be part of salaries. (ii) Expenditure on TA/DA including advance of TA in respect of sports activities of DAD Sports Control Board will also be debited to this head.

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	02-Defence Accounts Department			
Detailed Head	01-Establishment			
Object Head	12-Foreign Travel Expenses		094/91	
	13-Office Expenses		094/30	(i) Will include all Contingent expenses for running an office such as furniture, postage, purchase & maintenance of office machines and equipment, liveries, hot & cold weather charges, Telephones, Electricity & water charges, stationery purchase and maintenance of staff cars, printing & Binding charges. (ii) This will also include POL expenses on vehicles for office use.
	14-Rents, Rates, Taxes / Royalty		094/31	Will include payment of rent for hired buildings, Municipal Rates & Taxes, etc.It will also include lease charges for land
	17-Banking Cash Transaction Tax		094/96	
	31-Grants-in-Aid General			
	1) Subsidy for purchase of books (Officers)		094/32	
	2) Subsidy for purchase of books (Establishment)		094/33	
	3) Bus Subsidy		094/34	This head will cater for charges relating to subsidised transport facilities to the staff of DAD.
	4) Residential Schools Hostel Subsidy		094/29	Payment made to employees on account of Hostel Subsidy in respect of their children.

SECTOR A- GENERAL SERVICES**Sub Sector (d) ADMINISTRATIVE SERVICES**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	02-Defence Accounts Department			
Detailed Head	01-Establishment			
Object Head	20-Other Administrative Expenses			
	1) Departmental Canteens			
	(i) Pay & Allowances of Canteen employees		094/42	Will also include expenditure on Departmental Canteens Hospitality/Entertainment Expenses, Gifts & expenditure on conducting Tours/Conferences /Seminars/Workshops etc. and expenditure on other training programmes.
	(ii) Overtime Allowance		094/43	
	2) Defence Accounts Department- Sports Control Board- Charges other than TA/DA		094/36	Caters for Organization expenditure to conduct sports events/activity such as improvements hiring and construction of sports grounds, organizing coaching camps etc.
	3) Payments to other Government Departments		094/35	This head caters for booking charges payable to P&T Department for disbursement of pension through Post Offices and the cost involved in the employment of additional staff in certain treasuries in Punjab and payment of pension to Military pensioners by money orders.
	28-Professional Services		094/38	Will include charges for legal services, consultancy fees, Remuneration to the examiners, Invigilators etc. for conducting examination. It will also include payments for services rendered, supplies made by Railways, Police etc.
Detailed Head-	99-Information Technology			
	13-Office Expenses : Information Technology		094/94	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	03-Defence Estates Organisation			
Detailed Head	01-Establishment			
Object Head	01-Salaries			
	1) Officers		094/71	
	2) Establishment		094/72	
	3) Dearness Allowance including Dearness Pay		094/73	
	02-Wages		094/74	
	03-Overtime Allowance		094/75	
	06-Medical Treatment		094/93	Caters for payment towards Medical re-imbursement to Government Servants.
	11-Domestic Travel Expenses		094/76	
	12-Foreign Travel Expenses		094/77	
	13-Office Expenses		094/78	
	14-Rent Rates and Taxes		094/79	
	17-Banking Cash Transaction Tax		094/97	
	20-Other Administrative Expenses			
	1) Subsidy to Departmental Canteens		094/81	
	2) Other Expenditure of Departmental Canteens		094/82	
	28-Professional Special Service Payments		094/80	
	31-Grants- in- Aid General to Cantonment Boards		094/83	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses		094/95	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2059-PUBLIC WORKS			
Sub-Major Head	01-Office Buildings			
Minor Head	051-Construction		094/44	
Minor Head	053-Maintenance & Repairs			
Sub-Head	02-Defence Accounts Department			
Detailed Head	00			
Object Head	27-Minor Works : Defence Accounts Department		094/45	
Sub-Head	03-Defence Estates Organisation			
Detailed Head	00			
Object Head	27-Minor Works : Defence Estates Organisation		094/84	

SECTOR B- SOCIAL SERVICES

Sub Sector (c) WATER SUPPLY, SANITATION, HOUSING AND URBAN DEVELOPMENT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2216-HOUSING			
Sub-Major Head	05-General Pool Accommodation			
Minor Head	053-Maintenance & Repairs			
Sub-Head	01-Repairs and Maintenance of Residential Buildings			
Detailed Head	05-Defence Accounts Department			
Object Head	27-Minor Works-Defence Accounts Department		094/48	
Detailed Head	06-Defence Estates Organisation			
Object Head	27-Minor Works-Defence Estates Organisation		094/85	
Minor Head	800-Other Expenditure			
	1) Construction		094/46	

EXPENDITURE HEADS (CAPITAL ACCOUNT)

SECTOR 'A'- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4059-CAPITAL OUTLAY ON PUBLIC WORKS			
Sub-Major Head	01-Office Buildings			
Minor Head	201-Acquisition of Land			
Sub-Head	00			
Detailed Head	00			
Object Head	53-Major Works : Defence Estates Organisation		094/59	
Sub-Major Head	60-Other Buildings			
Minor Head	051-Constructions			
Sub-Head	22-Defence Accounts Department			
Detailed Head	00			
Object Head	53-Major Works : Defence Accounts Department		094/60	
Sub-Head	23-Defence Estates Organisation			
Detailed Head	00			
Object Head	53-Major Works : Defence Estates Organisation		094/86	

SECTOR 'B'- CAPITAL ACCOUNT OF SOCIAL SERVICES

Sub Sector (c) CAPITAL ACCOUNT OF WATER SUPPLY, SANITATION, HOUSING AND URBAN DEVELOPMENT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	700-Other Housing			
Sub-Head	01-Constructions			
Detailed Head	01-Defence Accounts Department Residential Buildings			
	53-Major Works : Defence Accounts Department		094/61	
Detailed Head	02-Housing for Economically Weaker Section and Service Class : Defence Estates Organisation			
Object Head	53-Major Works : Defence Estates Organization		094/87	

SECTOR 'F' LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS ETC.			Code Heads under this Major Head are applicable to DAD/CGA,BRO. For transactions of BRO and CGO, category codes '04' & '06' respectively will be prefixed.
Sub-Major Head	00-Loan to Government Servants bearing interest			
Minor Head	201-House Building Advance			
Sub-Head	02-Ministries etc			
Detailed Head	00			
Object Head	55-Loan and Advances : House Building Advances	012/17	012/17	
Minor Head	202-Advances for purchase of Motor Conveyances			
Sub-Head	01-Advances for the purchase of Motor Car			
Detailed Head	00-Advances for the purchase of Motor Car			
Object Head	55-Loan and Advances : Advances for purchase of Motor Car	012/22	012/22	
Sub-Head	02-Advances for the purchase of Other Motor Conveyances			
Detailed Head	00-Loan and Advances			
Object Head	55-Loan and Advances : Advances for purchase of Other Motor Conveyances	012/23	012/23	
Minor Head	203-Advances for the purchase of Other Conveyances			
Sub-Head	00-Advances for the purchase of Other Conveyances			
Detailed Head	00-Advances for the purchase of Other Conveyances			
Object Head	55-Loan and Advances : Advances for purchase of Other Conveyances	012/19	012/19	

SECTOR 'F' LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS ETC.			Code Heads under this Major Head are applicable to DAD/CGA,BRO. For transactions of BRO and CGO, category codes '04' & '06' respectively will be prefixed.
Sub-Major Head	00-Loan to Government Servants bearing interest			
Minor Head	204-Advances for Purchase of Computers			
Sub-Head	00-Advances for Purchase of Computers			
Detailed Head	00-Advances for Purchase of Computers			
Object Head	55-Loan and Advances : Advances for purchase of Computers	012/25	012/25	
Minor Head	800-Other Advances	012/20	012/20	

SECTOR 'F' LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7615 MISCELLANEOUS LOANS			
Sub-Major Head	00-Miscellaneous loans			
Minor Head	200-Miscellaneous Loans			
Sub-Head	02-Loan to Departmental Canteens etc			
Detailed Head	00-Loan to Departmental Canteens etc			
Object Head	55-Loan and Advances : Loans to DAD Canteens	012/31	012/31	

CONTINGENCY FUND

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8000-CONTINGENCY FUND			
Sub-Major Head	00			
Minor Head	201-Appropriations from Consolidated Fund			
	Secretariat General Services- Attached Offices : Defence Accounts Department	013/09	013/09	Recoupment to the Contingency Fund in respect of advances taken during the same financial year are to be adjusted as 'minus debits' under the above head of the Contingency Fund where as recoupments of the advances taken during the previous year (s) will be adjusted as 'credit' to the fund.

PUBLIC ACCOUNT

SECTOR ' K' - DEPOSITS AND ADVANCES

Sub-Sector (c) ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8550- CIVIL ADVANCES			
Sub-Major Head	00			
Minor Head	104-Other Advances			
Sub-Head	02-Advance granted to families of deceased Government servants : Immediate Relief to the families of deceased Non- Gazetted Employees and recoveries thereof.	018/01	018/01	Transactions of DAD, BRO & CGO will be compiled to this head. For transactions of BRO & CGO, Category 04 & 06 respectively will be prefixed.
Sub-Head	04-Drawal of amount due to loss theft / embezzlement / defalcation etc			
Detailed Head	01-Disbursement to PAOs : Special Advances	018/06	018/06	Caters for compilation of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.

PART-III

MINISTRY OF DEFENCE (CIVIL)

The code heads mentioned in this part of the Pamphlet will be operated by the AO (DAD) Ministry of Defence (Civil)

MINISTRY OF DEFENCE (CIVIL)
Heads of Accounts for Classification of Receipts and Expenditure Pertaining to Ministry of Defence (Civil)
CONSOLIDATED FUND
RECEIPT HEADS (REVENUE ACCOUNT)

Sector 'A' - TAX REVENUE**Sub Sector (a)- TAXES ON INCOME AND EXPENDITURE**

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX			
Sub-Major Head	00-Taxes on income other than Corporation Tax			
Minor Head	101-Income Tax on Union Emoluments including Pensions			
Sub-Head	02-Collections including deductions			
Detailed Head	00-Collections including deductions			
Object Head	00-Collections including deductions	095/01		
Minor Head	103-Surcharge			
Sub-Head	04-Deduction of Tax at source			
Detailed Head	00-Deduction of Tax at source			
Object Head	00-Deduction of Tax at source	095/02		
Minor Head	504-Education Cess			
Sub-Head	00-Primary Education Cess			
Detailed Head	00-Primary Education Cess			
Object Head	00-Primary Education Cess	096/33		
Minor Head	505-Secondary and Higher Education Cess	096/43		

SECTOR 'B'- NON TAX REVENUE

Sub Sector (b)- INTEREST RECEIPTS, DIVIDENDS AND PROFITS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049-INTEREST RECEIPTS			
Sub-Major Head	01-Interest from State Governments			
Minor Head	104-Interest on loan for Non- Plan Scheme			
	1) Madhya Pradesh	097/25		
	2) Uttar Pradesh	097/26		
	3) Orissa	097/27		
	4) Maharashtra	097/28		
	5) Karnataka	097/29		
	6) Rajasthan	097/30		
	7) Gujarat	097/31		
	8) West Bengal	097/32		
Sub Major Head	03-Other Interest Receipts of Central Government			
Minor Head	190-Interest from Public Sector and Other Undertakings			
	1) Interest on loan for Non-Planned Schemes	095/04		
Minor Head	800-Other Receipts			
Sub-Head	01-Interet on loans to Government servants			
Detailed Head	01-Other Advances			
Object Head	00-Other Advances : Interest on Other Advances	095/08		
Detailed Head	02-Advances for purchase of Other Conveyances			
Object Head	00-Advances for purchase of Other Conveyances : Interest on advances for the purchase of Other Conveyances	095/07		

SECTOR 'B'- NON TAX REVENUE

Sub Sector (b)- INTEREST RECEIPTS, DIVIDENDS AND PROFITS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049-INTEREST RECEIPTS			
Sub-Major Head	03-Other Interest Receipts of Central Government			
Minor Head	800-Other Receipts			
Sub-Head	01-Interet on loans to Government Servants			
Detailed Head	04-House Building Advances			
Object Head	00-House Building Advances : Interest on House Building Advances	095/05		
Detailed Head	05-Advances for purchase of Motor Cars			
Object Head	00-Advances for purchase of Motor Cars : Interest on advances for the purchase of Motor Conveyances	095/06		
Detailed Head	06-Personal Computer Advance			
Object Head	00-Personal Computer Advance : Interest on Computer Advance	095/09		
Sub-Head	13-Interet on Public Provident Funds ; Interest on over drawals from General/Contributory Provident Funds	095/10		

SECTOR 'B'- NON TAX REVENUE

Sub Sector (b)- INTEREST RECEIPTS, DIVIDENDS AND PROFITS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0050-DIVIDENDS AND PROFITS			
Sub-Major Head	00			
Minor Head-	101-Dividends from Public Undertakings			Records dividends from investments in statutory corporations (other than Life Insurance Corporation and Govt. Companies).
Sub-Head	03-Undertakings Producing Capital Goods			
Detailed Head-	10-Mishra Dhatu Nigam Limited	096/85		
	11- Bharat Earth Movers Limited	096/86		
	12-Bharat Dynamics Limited	096/87		
	13-Hindustan Aeronautics Limited	096/88		
	14-Goa Shipyard Limited	096/90		
	15-Garden Reach Ship-Builders & Engineers Limited	096/91		
	16-Mazagon Docks Limited	096/89		
	17-Bharat Electronics Limited	096/92		

SECTOR 'B'- NON TAX REVENUE
Sub Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0071-CONTRIBUTIONS AND RECOVERIES TOWARDS PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	101-Subscriptions and Contributions			
	1) Pension Contributions & Gratuities	095/11		Also caters for recoveries of Pensionary Charges relating to Military Services (other than War Service) effected in accordance with the rules applicable to Ex-Servicemen re-employed.
Minor Head	800-Other Receipts			
	1) Miscellaneous Receipts	095/12		Caters for recoveries on account of issue of duplicate pension certificates to the pensioners in lieu of those lost by them
	2) Amount recovered from other Government / Departments etc on account of commuted/capitalised value of Pension.	095/13		
Minor Head	500-Receipts Awaiting Transfer to Other Minor Heads			Effective from financial year 2009-10
Sub-Major Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Detailed Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Object Head	00-Default			
	1) Government Servants' Contribution under Tier-I	096/76		
	2) Governments' Contribution under Tier-1	096/77		

SECTOR 'B'- NON TAX REVENUE
Sub Sector (c) OTHER NON- TAX REVENUE
i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0075-MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	800-Other Receipts			
Sub-Head	09-Other Miscellaneous Receipts	095/15		Old credits pertaining to the Central Government for which details are not available with Public Sector Banks, will also be adjusted under this head.

SECTOR 'B'- NON TAX REVENUE
Sub Sector (c) OTHER NON- TAX REVENUE
ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0210- MEDICAL AND PUBLIC HEALTH			
Sub-Major Head	01-Urban Health Services			
Minor Head	103-Contributions for Central Government Health Scheme			
Sub-Head	00-Contributions for Central Government Health Scheme			
Detailed Head	00-Contributions for Central Government Health Scheme			
Object Head	00-Contributions for Central Government Health Scheme		095/16	

Sub Sector (c) OTHER NON- TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0216-HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	106-General Pool Accommodation			
Sub-Head	02-Rent / Licence Fee			
Detailed Head	00-Rent / Licence Fee			
Object Head	00-Rent / Licence Fee		095/17	

Sub Sector (c) OTHER NON- TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0235- SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security & Welfare Programmes			
Minor Head	105-Central Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00-Government Employees Insurance Scheme			
Object Head	00-Central Government Employees Insurance Scheme	095/18		Contributions to CGEIS are compilable to this head.

SECTOR A - GENERAL SERVICES
Sub-Sector (a) ORGANS OF STATE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD 2014 -ADMINISTRATION OF JUSTICE

Code Heads in respect of Armed Forces Tribunal under Major Head-2014 mentioned in the chapter 'DEFENCE & OTHERS'
will be operated by AO(DAD) (Civil) Ministry of Defence

EXPENDITURE HEADS (REVENUE ACCOUNT)

SECTOR A- GENERAL SERVICES

Sub-Sector (b)- FISCAL SERVICES

iv) Other Fiscal Services

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2047-OTHER FISCAL SERVICES			
Sub-Major Head	00			
Minor Head	104-Additional Emoluments (Compulsory Deposit) Act,1974			
Sub-Head	03-Interest on Deposits in the Additional Wages Deposit Account			
Detailed Head	01-Central Government Employees and Employees of Union Territories with out Legislature			
Object Head	45-Interest : On Deposits in the Additional Wages Deposit Account		095/18	
Sub-Head	04-Interest on Deposits in the Additional Dearness Allowance Deposit Account (Old)			
Detailed Head	01-Central Government Employees and Employees of Union territories with out legislature			
Object Head	45-Interest : On Deposits in the Additional Dearness Allowance Deposit Account (Old)		095/19	
Sub-Head	05-Interest on deposits in Additional Dearness Allowance Deposit Account (New)			
Detailed Head	01-Central Government Employees and Employees of Union territories with out legislature			
Object Head	45-Interest : On deposits in Additional Dearness Allowance Deposit Account (New)		095/20	

SECTOR A- GENERAL SERVICES

Sub Sector (c) INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049 INTEREST PAYMENTS			
Sub-Major Head	03-Interest on Small Savings, Provident Funds etc.			
Minor Head	104-Interest on State Provident Funds			
Sub-Head	01-General Provident Fund			
Detailed Head	00			
Object Head	45-Interest on General Provident Funds		095/24	
Sub-Head	02-Other State Provident Fund			
Detailed Head	00-Other State Provident Fund			
Object Head	45-Interest on Contributory Provident Fund		095/25	
Minor Head	106-Incentive Bonus to Provident Fund Subscribers			
Sub-Head	00			
Detailed Head	00			
Object Head	45-Interest :			
	1) Incentive Bonus on General Provident Fund		095/26	
	2) Incentive Bonus on Contributory Provident Fund		095/27	
Minor Head	117-Interest on Defined Contribution Pension Scheme			
Sub-Head	01-Interest on Contributions under Tier-I			
Detailed Head	00-Interest on Contributions under Tier-I			
Object Head	45-Interest on :			
	1) Department of Defence		097/16	
	2) Department of Defence Production		097/17	
	3) Department of Defence Research & Development		097/18	
	4) Army Purchase Organisation		097/19	

SECTOR A- GENERAL SERVICES
Sub Sector (c) - INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049-INTEREST PAYMENTS			
Sub-Major Head	60-Interest on Other Obligations			
Minor Head	101-Interest on Deposits		095/73	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052- SECRETARIAT- GENERAL SERVICES			
Sub-Major Head	00-Secretariat			
Minor Head	090-Secretariat			
Sub-Head	01-Department of Defence (DOD)			
Detailed Head	01-Establishment			
Object Head	01-Salaries : Pay and Allowances			
	1) Pay of Officers		095/30	
	2) Pay of Establishment		095/31	
	3)Dearness Allowance including Dearness Pay		095/32	
	4)Other Allowances		095/33	Expenditure on Leave Travel Concession will also be compiled to this head
	02-Wages		095/28	
	03-Overtime Allowances		096/32	
	06- Medical Treatment		096/80	Caters for payment towards Medical re-imbursement to Government Servants
	11-Domestic Travelling Allowance		095/34	
	12-Foreign Travelling Allowance		096/02	
	13-Office Expenses		095/35	Miscellaneous and contingent expenditure will be compiled under this head.
	17-Banking Cash Transaction Tax		097/11	
	20-Other Administrative Expenses		097/21	
	27-Minor Works		097/22	
	28-Professional Services		097/23	
	31-Grants- in- Aid General		095/36	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses : Information Technology		097/07	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT- GENERAL SERVICES			
Sub-Major Head	00-Secretariat			
Minor Head	090-Secretariat			
Sub-Head	12-Department of Defence Production and Supplies			
Detailed Head	01-Establishment			
Object Head	01-Salaries : Pay and Allowances			
	1) Pay of Officers		095/37	
	2) Pay of Establishment		095/38	
	3) Dearness Allowances including Dearness Pay		095/39	
	4) Other Allowances		095/40	
	03-Overtime Allowance		096/38	
	06- Medical Treatment		096/41	Caters for payment towards Medical re-imbursement to Government Servants
	11-Domestic Travelling Allowance		095/41	
	12-Foreign Travelling Allowance		096/03	
	13-Office Expenses		095/42	
	17-Banking Cash Transaction Tax		097/12	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses : Information Technology		097/08	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00-Secretariat			
Minor Head	090-Secretariat			
Sub-Head	14-Department of Defence Research & Development			
Detailed Head	01-Establishment			
Object Head	01-Salaries : Pay and Allowances			
	1) Pay of Officers		095/93	
	2) Pay of Establishment		095/94	
	3) Dearness Allowance including Dearness Pay		095/95	
	4) Other Allowances		095/96	
	03-Overtime Allowance		096/37	
	06- Medical Treatment		096/44	Caters for payment towards Medical re-imbursement to Government Servants
	11-Domestic Traveling Allowance		095/97	
	12-Foreign Travelling Allowance		096/04	
	13-Office Expenses		095/98	
	17-Banking Cash Transaction Tax		097/13	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses : Information Technology		097/09	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00-Secretariat			
Minor Head	090-Secretariat			
Sub-Head	35-Department of Ex-Servicemen's Welfare (DESW)			
Detailed Head	00-Establishment			
Object Head	01-Salaries		097/01	
	03-Overtime Allowance		097/02	
	06-Medical Treatment		097/03	
	11-Domestic Travel Expenses		097/04	
	12-Foreign Travelling Expenses		097/05	
	13-Office Expenses		097/06	
	13-Banking Cash Transaction Tax		097/14	
	26-Advertising and Publicity		097/33	
Detailed Head	99-Information Technology			
Object Head	13-Office Expenses : Information Technology		097/20	

SECTOR A- GENERAL SERVICES

Sub Sector (d) ADMINISTRATIVE SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2070-OTHER ADMINISTRATIVE SERVICES			
Sub-Major Head	00			
Minor Head	800-Other Expenditure			
Sub-Head	00			
Detailed Head	00			
Object Head	50-Other Charges : High level committee for Ex- Servicemen problems			
		095/22		

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	101-Superannuation and Retirement Allowance			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Ordinary Pensions		095/50	
Sub-Head	02-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		095/23	Only payment of arrears resulting from the liberalised awards granted under Ministry of Finance, Department of Expenditure O.M. No. F.1(3)-EV/83, dt. 22.10.83, will be compiled to this head.
Minor Head	102-Commuted value of Pensions			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges :Commuted value of Pensions		095/51	
Minor Head	103-Compassionate Allowance		095/52	
Minor Head	104-Gratuities			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges		095/53	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	105-Family Pensions			
Sub-Head	02-Family Pension			
Detailed Head	00-Family Pension			
Object Head	04-Pensionary Charges : Ordinary Pensions		095/54	
Sub-Head	03-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		095/14	
Minor Head	108-Contribution to Provident Funds			
Sub-Head	01-Ordinary Pension			
Detailed Head	00-Pensionary Charges			
Object Head	04-Pensionary Charges : Ordinary Pensions		095/55	Including Govt. contributions to Contributory Provident Funds.
Minor Head	115-Leave Encashment Benefits			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Leave Encashment Benefits		096/09	
Minor Head	116-Ex-Gratia Payment arising out of Special VRS to Central Government Employees declared as surplus			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Ex-Gratia Payment arising out of Special VRS to Central Government Employees declared as surplus		096/19	

SECTOR A- GENERAL SERVICES

Sub Sector (e) PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	117-Government Contribution for Defined Contribution Pension Scheme			
Sub-Head	01-Government Contribution			
Detailed Head	00			
Object Head	04-Pensionary Charges on :			
	1) Department of Defence		096/93	
	2) Department of Defence Production		096/97	
	3) Department of Defence Research and Development		096/95	
	4) Army Purchase Organisation		096/96	
Minor Head	800-Other Expenditure		095/57	
Minor Head	902-Deduct amount met from Defined Contribution Pension Scheme			
Sub-Head	00-Default			
Detailed Head	00-Default			
Object Head	00-Deduct Recoveries : Deduct amount met from Defined Contribution Pension Scheme		097/24	

SECTOR- A GENERAL SERVICES

Sub Sector (e) PENSION AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2075-MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Micellaneous General Services			
Minor Head	111-Repayment of Loans by State Governments written-off in terms of Tenth Finance Commission's Recommendations			
Sub-Head	00			
Detailed Head	00			
Object Head	64-Writes of Losses : Repayment of Loans by State Government written off in terms of Tenth Finance Commission's Recommendations		095/02	

SECTOR -B SOCIAL SERVICES

Sub Sector (g) SOCIAL WELFARE AND NUTRITION

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2235-SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security and Welfare Programmes			
Minor Head	104-Deposit-linked Insurance Scheme Government Provident Funds			
Sub-Head	00			
Detailed Head	00			
Object Head	50-Other Charges : Deposit-linked Insurance Scheme Government Provident Funds		095/56	
Minor Head	105-Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00			
Object Head	50-Other Charges :Government Employees Insurance Scheme		095/58	Payment under CGEIS are compilable to this head

SECTOR -C ECONOMIC SERVICES

Sub Sector (a) AGRICULTURE AND ALLIED ACTIVITIES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2408 - FOOD STORAGE AND WAREHOUSING			
Sub-Major Head	01-Food			
Minor Head	001-Direction and Administration			
Sub-Head	04-Chief Directorate of Purchase			
Detailed Head	01-Establishment			
Object Head	01-Salaries		095/44	
	03-Overtime Allowance		096/42	
	06-Medical Treatment		096/49	Caters for payment towards Medical reimbursement to Govt. Servants.
	11-Domestic Travel Expenses		095/45	
	13-Office Expenses		095/46	
	17-Banking Cash Transaction Tax		097/15	
	28-Payments for Professional and Special Services		095/47	

SECTOR -C ECONOMIC SERVICES

Sub Sector (f) INDUSTRY AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2852-INDUSTRIES			
Sub-Major Head	06-Engineering Industries			
Minor Head	102-Transport Equipment Industries			
Sub-Head	10-Ship Building Subsidies			
	1) Subsidy for Ship Building to GRSE Ltd.	096/05	096/05	
	2) Subsidy for Ship Building to GSL	096/06	096/06	
	3) Subsidy for Ship Building to Mazagon Dock Ltd.	096/07	096/07	
Minor Head	103-Other Engineering Industries			
Sub-Head	09-Subsidy in lieu of interest to Garden Reach Ship Builders and Engineers Limited			
Detailed Head	00			
Object Head	33-Subsidies : Subsidy to GRSE Ltd. in lieu of Interest	095/21	095/21	
Sub-Head	10-Subsidy in lieu of interest to Mazagon Dock Limited			
Detailed Head	00			
Object Head	33-Subsidies : Subsidy to Mazagon Dock Ltd. in lieu of Interest	095/83	095/83	
Sub-Head	33-Guarantee Fee subsidy to Pragya Tools Ltd			
Detailed Head	00			
Object Head	33- Subsidies : Subsidy to Pragya Tools Ltd. in lieu of Interest	095/49	095/49	
Sub-Head	34-Subsidy in lieu of interest to Midhani			
Detailed Head	00			
Object Head	33-Subsidies : Subsidies in lieu of Interest to Midhani	096/94	096/94	

SECTOR -C ECONOMIC SERVICES

Sub Sector (f) INDUSTRY AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2852-INDUSTRIES			
Sub-Major Head	06-Engineering Industries			
Minor Head	909-Deduct- Amount met from National Renewal Fund			
Sub-Head	03-Mazagon Dock Limited			
Detailed Head	00			
Object Head	70-Deduct Recoveries: Mazagon Dock Ltd.		096/83	
Sub Head -	06-Garden Reach Ship Builder & Engineers Ltd.			
Detailed Head	00			
Object Head	70-Deduct Recoveries : GRSE Ltd.		096/82	
Sub-Head	xx			
Detailed Head	00			
Object Head	70-Deduct Recoveries : Pragya Tools Ltd		096/81	
Sub-Major Head-	07-Telecommunications and Electronic Industries			
Minor Head-	101-Telecommunications			
	1) Nationalisation of Andhra Scientific Co. Ltd- Discharge of pre-takeover dues to Financial Institutions	095/43	095/43	
Sub-Major Head	80-General			
Minor Head	800-Other Expenditure			
Sub-Head	11-Schemes of Grant-in-Aid to PSUs for implementation of Voluntary Retirement Scheme			
Detailed Head	00			
Object Head	31-Grants-in-Aid		096/84	Expenditure incurred on behalf of Ministry of Industry.Scheme for Grants-in- Aid to PSUs for implementation of Voluntary Retirement Scheme

RECEIPT HEADS (CAPITAL ACCOUNT)

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4000- MISCELLANEOUS CAPITAL RECEIPTS			
Sub-Major Head	01-Civil			
Minor Head	102-Value of Bonus Shares	096/11		
Minor Head	800-Other Receipts	096/19		

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD **4059- CAPITAL OUTLAY ON PUBLIC WORKS**

Code Heads in respect of Armed Forces Tribunal under Major Head- 4059 mentioned in the chapter 'DEFENCE & OTHERS'
will be operated by AO(DAD) (Civil) Ministry of Defence

EXPENDITURE HEADS (CAPITAL ACCOUNT)

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES

Sub-Sector- (f) CAPITAL ACCOUNT OF INDUSTRIES AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4853-CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
Sub-Major Head	60-Other Mining and Metallurgical Industries			
Minor Head	190-Investments in Public Sector and Other Undertakings			
Sub-Head	04-Mishra Dhatu Nigam Ltd.			
Detailed Head	00			
Object Head	54-Investments : Mishra Dhatu Nigam Ltd.		095/67	

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES

Sub-Sector- (f) CAPITAL ACCOUNT OF INDUSTRIES AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4858-CAPITAL OUTLAY ON ENGINEERING INDUSTRIES			
Sub-Major Head	02-Other Industrial Machinery Industries			
Minor Head	190-Investments in Public Sector and other Undertakings			
Sub-Head	02-Bharat Earth Movers Ltd.			
Detailed Head	00			
Object Head	54-Investments : Investments in Bharat Earth Movers Ltd.		095/60	
Sub Major Head-	04-Ship Building Industries			
Minor Head	190-Investments in Public Sector and other Undertakings			
Sub-Head	01-Mazagon Docks Ltd.			
Detailed Head	00			
Object Head	54-Investments : Investments in Mazagon Docks Ltd.		095/64	
Sub-Head	02-Goa Shipyard Limited.			
Detailed Head	00			
Object Head	54-Investments : Investments in Goa Shipyard Ltd.		095/65	
Sub-Head	04-Garden Reach Ship-Builders & Engineers Ltd.			
Detailed Head	00			
Object Head	54-Investments : Investments in Garden Reach Ship-Builders Engineers Ltd.		095/59	
Sub-Major Head	05-Aircraft Industries			
Minor Head	190-Investments in Public Sector and other Undertakings			
Sub-Head	01-Hindustan Aeronautics Ltd			
Detailed Head	00			
Object Head	54-Investments : Investments in Hindustan Aeronautics Ltd		095/63	

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES

Sub-Sector- (f) CAPITAL ACCOUNT OF INDUSTRIES AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4858-CAPITAL OUTLAY ON ENGINEERING INDUSTRIES			
Sub-Major Head	60-Other Engineering Industries			
Minor Head	190-Investments in Public Sector and other Undertakings			
Sub-Head	02-Bharat Dynamics Ltd.			
Detailed Head	00			
Object Head	54-Investments : Investments in Bharat Dynamics Ltd.		095/61	
Sub-Head	03-Praga Tools Ltd.			
Detailed Head	00			
Object Head	54-Investments : Investments in Praga Tools Ltd.		095/62	

SECTOR- C- CAPITAL ACCOUNT OF ECONOMIC SERVICES

Sub-Sector- (f) CAPITAL ACCOUNT OF INDUSTRIES AND MINERALS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4859 -CAPITAL OUT LAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES			
Sub-Major Head	02-Electronics			
Minor Head	190-Investmets in Public Sector and other Undertakings			
Sub-Head	06-Investments in Bharat Electronics Limited, Bangalore			
Detailed Head	00			
Object Head	54-Investments : Investments in Bharat Electronics Limited, Bangalore		095/66	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6216- LOANS FOR HOUSING			
Sub-Major Head	80-General			
Minor Head	201- Loans to Housing Boards			
Sub-Head	03-Loans to Air Force/Naval Housing Board			
Detailed Head-	00			
Object Head -	55-Loan and Advances : Loans to Air Force / Naval Housing Board	095/92	095/92	
Sub-Head	04-Loans to Army Welfare Housing Organization			
Detailed Head	00			
Object Head	55-Loan and Advances :Loans to Army Welfare Housing Organization	095/99	095/99	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6425-LOANS FOR CO-OPERATION			
Sub-Major Head	00			
Minor Head	108-Loans to Other Cooperatives			
Sub-Head	07-Loans to other Co-operatives			
Detailed Head	00			
Object Head	55-Loans and Advances : Consumer Co-operatives	095/68	095/68	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6853-LOANS FOR NON- FERROUS MINING AND METALLURGICAL INDUSTRIES			
Sub-Major Head	60-Other Mining and Metallurgical Industries			
Minor Head	190-Loans to Public Sector and Other Undertakings			
Sub-Head	04-Mishra Dhatu Nigam Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Mishra Dhatu Nigam Ltd.	095/78	095/78	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6858-LOANS FOR ENGINEERING INDUSTRIES			
Sub-Major Head	02-Other Industrial Machinery Industries			
Minor Head	190-Loans to Public Sector and Other Undertakings			
Sub-Head	02-Bharat Earth Movers Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Bharat Earth Movers Ltd.	095/70	095/70	
Sub-Major Head	03-Transport Equipment Industries			
Minor Head-	190-Loans to Public Sector and other Undertakings			
Sub-Head	01-Mazagon Dock Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Mazagon Dock Ltd.	095/75	095/75	
Sub-Head	02-Goa Shipyard Ltd			
Detailed Head	00			
Object Head	55-Loans and Advances :Goa Shipyard Ltd.	095/76	095/76	
Sub-Head	05-Garden Reach Ship Builders & Engineers Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances :Garden Reach Ship Builders & Engineers Ltd.	095/69	095/69	
Sub-Head	10-Hindustan Aeronautics Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Hindustan Aeronautics Ltd.	095/74	095/74	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6858-LOANS FOR ENGINEERING INDUSTRIES			
Sub-Major Head	60-Other Engineering Industries			
Minor Head	190-Loans to Public Sector and Other Undertakings			
Sub-Head	04-Loans to Public Enterprises			
Detailed Head	30-Pragya Tools Ltd.			
Object Head	55-Loans and Advances : Pragya Tools Ltd.	095/71	095/71	
Sub-Head	05-Bharat Dynamics Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Bharat Dynamics Ltd.	095/72	095/72	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	6859-LOANS FOR TELECOMMUNICATION AND ELECTRONIC INDUSTRIES			
Sub-Major Head	02- Electronics			
Minor Head	190-Loans to Public Sector and Other Undertakings			
Sub-Head	02-Bharat Electronics Ltd.			
Detailed Head	00			
Object Head	55-Loans and Advances : Bharat Electronics Ltd.	095/77	095/77	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR Head	7601-LOANS AND ADVANCES TO STATE GOVERNMENTS			
Sub-Major Head	01-Loan for Non-Plan Schemes			
Minor Head	264-Loans for Water Supply- Rural Water Supply Programmes			
	1) Water Supply from Narmada for Mhow and Indore	095/79	095/79	
	2) Bilaspur Water Supply Scheme	096/47	096/47	
	3) Ranikhet Scheme	095/80	095/80	
	4) Cauvery Water Scheme	095/81	095/81	
	5) Gopalpur-on-Sea Scheme	095/82	095/82	
	6) Pune Water Supply Scheme	096/51	096/51	
	7) Raj Mahal Water Supply Scheme	096/52	096/52	
	8) Jalipputtarlia Water Supply Scheme	096/53	096/53	
	9) Kota Water Supply Scheme	096/54	096/54	
	10) Jodhpur Water Supply Scheme	096/55	096/55	
	11) Bangalore Water Supply Scheme	096/56	096/56	
	12) Neora Khola Water Supply Scheme, Kalimpong	096/57	096/57	
	13) Und Water Supply Scheme, Jam Nagar	096/58	096/58	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS, ETC.			
Sub-Major Head	00-Loans to Government Servants bearing interest			
Minor Head	201-House Building Advance			
Sub-Head	02-Ministres etc.			
Detailed Head	00			
Object Head	55-Loans and Advances : House Building Advances	095/84	095/84	
Minor Head	202-Advances for Purchase of Motor Conveyances			
Sub-Head	01-Advances for the Purchase of Motor Car			
Detailed Head	00-Advances for the Purchase of Motor Car			
Object Head	55-Loans and Advances : Advances for the Purchase of Motor Cars	095/85	095/85	
Sub-Head	02-Advances for the Purchase of Other Motor Conveyances			
Detailed Head	00-Loans and Advances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Motor Conveyances	095/89	095/89	
Minor Head	203-Advances for the Purchase of Other Conveyances			
Sub-Head	00-Advances for the Purchase of Other Conveyances			
Detailed Head	00-Advances for the Purchase of Other Conveyances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Conveyances	095/86	095/86	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS, ETC.			
Sub-Major Head	00-Loans to Government Servants bearing interest			
Minor Head	204-Advances for Purchase of Computers			
Sub-Head	00-Advances for Purchase of Computers			
Detailed Head	00-Advances for Purchase of Computers			
Object Head	55-Loans and Advances : Advances for purchase of Computers	096/08	096/08	
Minor Head	800-Other Advances	095/88	095/88	

SECTOR F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7615-MISCELLANEOUS LOANS			
Sub-Major Head	00-Miscellaneous Loans			
Minor Head	200-Miscellaneous Loans			
Sub-Head	01-Andhra Scientific Co. Ltd.			
Detailed Head	00			
Object Head	55-Loan and Advance : Andhra Scientific Co. Ltd.	095/90	095/90	
Sub-Head	04-Other Items			
Detailed Head	00			
Object Head	55-Other Items	095/91	095/91	

CONTINGENCY FUND

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8000-CONTINGENCY FUND			
Sub-Major Head	00			
Minor Head	201-Appropriations from Consolidated Fund			
Object Head -	Ministry of Defence	096/10	096/10	

PUBLIC ACCOUNT

SECTOR- I SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub- Sector- (a) NATIONAL SMALL SAVINGS FUND

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8008-INCOME AND EXPENDITURE OF NATIONAL SMALL SAVINGS FUND			
Sub-Major Head	03-Management Cost			
Minor Head	103-Payment of Agency Commission to Agents			
Sub-Head	01-Payment of Commission by Post Office			
Detailed Head	05-Payment of Commission to Pay Roll Saving Groups			
Object Head	50-Other Charges : Other Expenses in connection with Small Saving under Pay Roll Saving Scheme-Commission under Pay Roll Saving Scheme		095/29	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	01-Civil			
Minor Head	101-General Provident Fund			
Sub-Head	01-GPF Ordinary Subscriptions and Recoveries :General Provident Fund	096/12	096/12	
	02-GPF ADA	096/14	096/14	
	03-GPF DA	096/13	096/13	
	04-GPF Additional HRA/CCA	096/65	096/65	
	05-GPF Arrears of Pay	096/67	096/67	
Minor Head	102-Contributory Provident Fund			
Sub-Head	01-Subscription and Recoveries : Contributory Provident Fund	096/15	096/15	
	02-CPF Additional HRA/CCA	096/66	096/66	
	03-CPF ADA	096/17	096/17	
	03-CPF DA	096/16	096/16	Also caters for other funds e.g. I.N.D.W.P. Fund which are of the nature of Contributory Provident Fund to which DAD personnel are subscribers.
	04-CPF Arrears of Pay	096/68	096/68	

Sub-Sector- (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8011-INSURANCE & PENSION FUNDS			
Sub-Major Head	00-Insurance and Pensions Funds			
Minor Head	101-Postal Insurance and Life Annuity Fund	096/60		
Minor Head	103-Central Government Employees Group Insurance Scheme			
Sub-Head	01- Savings Fund		096/62	
	02- Insurance Fund	096/61	096/61	

SECTOR - J - RESERVE FUNDS

Sub-Sector- (b) RESERVE FUNDS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
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MAJOR HEAD 8235-GENERAL AND OTHER RESERVE FUNDS

Sub-Major Head 00

Minor Head 113-National Renewal Fund

096/74

SECTOR- K- DEPOSITS AND ADVANCES

Sub-Sector (a) DEPOSITS BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8342-OTHER DEPOSITS			
Sub-Major Head	00-Other Deposits			
Minor Head	103-Deposits of Government Companies, Corporations etc.			
	1) Andhra Scientific Company Ltd.	095/48	095/48	
Minor Head	117-Defined Contribution Pension Scheme for Govt. Employees			
Sub-Head	01-Government Servant's Contribution under Tier I			
Detailed Head	00-Government Servant's Contribution under Tier I			
Object Head	00-Government Servant's Contribution under Tier I	096/73	096/73	
Sub Head-	02-Government Contribution under Tier I			
Detailed Head	00-Government Contribution under Tier I			
Object Head	00-Government Contribution under Tier I	096/75	096/75	
Minor Head	120-Miscellaneous Deposits	096/72	096/72	

SECTOR- K- DEPOSITS AND ADVANCES

Sub-Sector (b) DEPOSITS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8443 -CIVIL DEPOSITS			
Sub-Major Head	00-Civil Deposits			
Minor Head	103-Security Deposits			
Sub-Head	01-Cash Security Deposits realised under the financial rules of the Government : Security Deposits	096/18	096/18	

SECTOR- K- DEPOSITS AND ADVANCES

Sub Sector (c) ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8550-CIVIL ADVANCES			
Sub-Major Head	00			
Minor Head	103 -Other Departmental Advances : Immediate Relief to the families of deceased Non-Gazetted employees and recoveries thereof.	096/20	096/20	
Minor Head	104 -Other Advances			
Sub-Head	03 -Special Advances to the Departmental Officers : Special Advances	096/21	096/21	

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sub-Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register.
Sub-Head	01-Adjustable by Other Ministries/Departments	096/24	096/24	
Sub-Head	02-Items to be adjusted by the PAO, Departments of Expenditure	096/36	096/36	
Minor Head	108-Public Sector Bank Suspense	097/10	097/10	
Minor Head	109-Reserve Bank Suspense : RB Suspense (Un-classified)	096/31	096/31	
Minor Head	113-Provident Fund Suspense	096/34	096/34	

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sub-Sector (b) SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head				
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense	096/50	096/50	To be operated when Private Sector Banks function as FPB
Minor Head	140-Miscellaneous Suspense			
Sub-Head	01-Miscellaneous Suspense			
	1) Miscellaneous Suspense	096/28	096/28	
	2) Un-credited items under e-payments		096/23	
Sub-Head	02-Prime Minister's National Relief Fund Suspense	096/35		Receipts will be cleared as 'Minus Receipts' only.

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8670- CHEQUES AND BILLS			
Sub-Major Head	00-Cheques and Bills			
Minor Head	109-Defence Cheques			
	Drawings from Banks & Treasuries : Cheques & Bills	096/30		
Minor Head	111-Pay & Accounts Offices Electronic Advices			
Sub-Head	00-Default			
Detailed Head	00-Default			
Object Head	00-Default : Pay & Accounts Offices Electronic Advices	096/59		

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8672 PERMANENT CASH IMPREST			
Sub-Major Head	00-Permanent Cash Imprest			
Minor Head	104-Defence : Permanent Cash Imprest	096/39	096/39	

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8675 -DEPOSITS WITH RESERVE BANK			
Sub-Major Head	00-Deposits with Reserve Bank			
Minor Head	104-Defence : Deposits with Reserve Bank	096/40	096/40	

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8677-REMITTANCES INTO BANKS AND TREASURIES			
Sub-Major Head	00-Remittances into Banks/treasuries			
Minor Head	104-Defence : Remittances into Banks / Treasuries		096/29	

SECTOR- L- SUSPENSE AND MISCELLANEOUS

Sector (e) MISCELLANEOUS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8680-MISCELLANEOUS GOVERNMENT ACCOUNTS			
Sub-Major Head	00-Miscellaneous Government Accounts			
Minor Head	102-Writes off from heads of Accounts closing to balances			
Sub-Head	00-Writes off from heads of Accounts closing to balances			
Detailed Head	00-Writes off from heads of Accounts closing to balances			
Object Head	00-Writes off from heads of Accounts closing to balances	096/45	096/45	

PART-IV

CANTEEN STORES DEPARTMENT

The code heads mentioned in this part of the Pamphlet will be operated by the CDA (CSD)

Heads of Accounts for Classification of Receipts and Expenditure Pertaining to Canteen Stores Department.

CONSOLIDATED FUND- REVENUE

RECEIPT HEADS (REVENUE ACCOUNT)

Sector A- TAX REVENUE

Sub Sector (a) TAXES ON INCOME AND EXPENDITURE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX			
Sub-Major Head	00-Taxes on income other than Corporation Tax			
Minor Head	101-Income Tax on Union Emoluments including Pensions			
Sub-Head	02-Collections including deductions			
Detailed Head	00-Collections including deductions			
Object Head	00-Collections including deductions	098/03		
Minor Head	102-Income Tax on other than Union Emoluments including pensions			
Sub-Head	11-Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act			Deduction from payments to Contractors and Sub-Contractors will be compiled to Detailed heads 098/01 & 098/03 depending on whether the payee is a Corporate Body (company) or an Individual assessee
Detailed Head	Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act			
Object Head	Deduction from payments to Contractors and Sub-Contractors under Section 194-C of the Income Tax Act	098/01		
Minor Head	103-Surcharge			
Sub-Head	04-Deduction of Tax at source			
Detailed Head	00-Deduction of Tax at source			
Object Head	00-Deduction of Tax at source	098/14		

Sector A- TAX REVENUE

Sub Sector (a) TAXES ON INCOME AND EXPENDITURE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0021-TAXES ON INCOME OTHER THAN CORPORATION TAX			
Sub-Major Head	00-Taxes on income other than Corporation Tax			
Minor Head	504- Primary Education Cess			
Sub-Head	00-Primary Education Cess			
Detailed Head	00-Primary Education Cess			
Object Head	00-Primary Education Cess	098/02		
Minor Head	505-Secondary and Higher Education Cess	098/04		
Minor Head	800-Other Receipts			
Sub-Head	03- Other Items	098/22		

Sector A- TAX REVENUE

Sub Sector (b) INTEREST RECEIPTS, DIVIDENDS AND PROFITS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049- INTEREST RECEIPTS			
Sub-Major Head	03-Other Interest Receipts of Central Government			
Minor Head	103-Interest from Departmental Commercial Undertakings : Other Interest Receipts	098/10		
Minor Head	800-Other Receipts			
Sub-Head	01-Interest on Loans to Government Servants			
Detailed Head	01-Other Advances			
Object Head	00-Other Advances : Interest on Other Advances	098/09		
Detailed Head	02-Advances for Purchase of Other Conveyances			
Object Head	00-Advances for Purchase of Other Conveyances : Interest on advances for the purchase of Other Conveyances	098/07		
Detailed Head	04-House Building Advances			
Object Head	00-House Building Advances : Interest on House Building Advances	098/05		
Detailed Head	05-Advances for Purchase of Motor Cars			
Object Head	00-Advances for Purchase of Motor Cars : Interest on advances for the Purchase of Motor Conveyances	098/06		
Detailed Head	06-Personal Computer Advance			
Object Head	00-Personal Computer Advance : Interest on Computer Advance	098/24		

Sector A- TAX REVENUE

Sub Sector (b) INTEREST RECEIPTS, DIVIDENDS AND PROFITS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0049- INTEREST RECEIPTS			
Sub-Major Head	03-Other Interest Receipts of Central Government			
Minor Head	800-Other Receipts			
Sub-Head	07-Other Miscellaneous Receipts			
Detailed Head	02-Miscellaneous Interest Receipts			
Object Head	00-Miscellaneous Interest Receipts : Interest on Advances made to Unit-Run-Canteens (CSD)	098/08		
Sub-Head	13-Interet on Public Provident Funds : Interest on Over Drawals from General / Contributory Provident Funds	098/18		

Sector A- TAX REVENUE

Sub Sector (c)- OTHER NON-TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
CANTEEN STORES DEPARTMENT				
MAJOR HEAD	0071- CONTRIBUTIONS AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01- CIVIL			
Minor Head	101-Subscriptions and Contributions			
	1) Contributions towards Pension, Gratuity and Contributory Provident Fund	098/11		Also caters for recoveries of Pensionary charges relating to Military Services (other than war services) effected in accordance with rules in respect of Ex-Servicemen Ex-Servicemen re-employed.
Minor Head	800-Other Receipts			
	1) Miscellaneous Receipts	098/12		
	2) Amount recovered from other Government / Departments etc on account of Commuted / Capitalised value of Pension	098/13		
Minor Head	500-Receipts Awaiting Transfer to Other Minor Heads			Effective from financial year 2009-10
Sub-Major Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Detailed Head	00-Receipts Awaiting Transfer to Other Minor Heads			
Object Head	00-Default			
	1) Government Servants' Contribution under Tier-I	099/52		
	2) Governments' Contribution under Tier-1	099/53		

Sector B- NON-TAX REVENUE

Sub Sector (c)- OTHER NON-TAX REVENUE

i) GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0075 -MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	107-Canteen Stores Department			
	1) Sales	098/15		
	2) Rents	098/16		
	3) Other Receipts	098/17		Includes (i) Sales other than trading items (ii) Cash discount on purchases (iii) Rebate on Supplies (iv) Refunds and (v) Railway claims
Minor Head	800-Other Receipts			
Sub-Head	09-Other Miscellaneous Receipts	098/19		Old credits pertaining to the Central Government for which details are not available with Public Sector Banks will also be adjusted under this head.

Sector B- NON-TAX REVENUE

Sub Sector (c)- OTHER NON-TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0210-MEDICAL AND PUBLIC HEALTH			
Sub-Major Head	01-Urban Health Services			
Minor Head	103-Contributions for Central Government Health Scheme			
Sub-Head	00-Contribution for Central Government Health Scheme			
Detailed Head	00-Contribution for Central Government Health Scheme			
Object Head	00-Contribution for Central Government Health Scheme		098/20	

Sector B- NON-TAX REVENUE

Sub Sector (c)- OTHER NON-TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0216-HOUSING			
Sub-Major Head	01-Gouvernement Residential Buildings			
Minor Head	106-General Pool Accommodation			
Sub-Head	02-Rent / Licence Fee			
Detailed Head	00-Rent / Licence Fee			
Object Head	00-Rent / Licence Fee		098/23	

Sector B- NON-TAX REVENUE

Sub Sector (c)- OTHER NON-TAX REVENUE

ii) SOCIAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	0235- SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security & Welfare Programmes			
Minor Head	105-Central Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00-Government Employees Insurance Scheme			
Object Head	00-Central Government Employees Insurance Scheme	098/25		

EXPENDITURE HEADS (REVENUE ACCOUNT)

Sector- A- GENERAL SERVICES

Sub Sector (b)- FISCAL SERVICES

iv) OTHER FISCAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2047-OTHER FISCAL SERVICES			
Sub-Major Head	00			
Minor Head	104-Additional Emoluments (Compulsory Deposit) Act,1974			
Sub-Head	03-Interest on Deposits in the Additional Wages Deposit Account			
Detailed Head	01-Central Government Employees and Employees of Union territories with out Legislature			
Object Head	45-Interest : On Deposits in the Additional Wages Deposits Account		098/26	
Sub-Head	04-Interest on Deposits in the Additional Dearness Allowance Deposit Account (Old)			
Detailed Head	01-Central Government Employees and Employees of Union Territories with out Legislature			
Object head-	45-Interest : On Deposits in the Additional Dearness Allowance Deposits Account (Old)		098/27	
Sub-Head	05-Interest on deposits in Additional Dearness Allowance Deposit Account (New)			
Detailed Head	01-Central Government Employees and Employees of Union territories without legislature			
Object Head	45-Interest : On Deposits in Additional Dearness Allowance Deposit Account (New)		098/28	

Sector- A- GENERAL SERVICES

Sub Sector (c)- INTEREST PAYMENT AND SERVICING OF DEBT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2049-INTEREST PAYMENTS			
Sub-Major Head	03-Interest on Small Savings, Provident Funds etc.			
Minor Head	104-Interest on State Provident Funds			
Sub-Head	01-General Provident Fund			
Detailed Head	00			
Object Head	45-Interest on General Provident Funds		098/31	
Sub-Head	02-Other State Provident Fund			
Detailed Head	00-Other State Provident Fund			
Object Head	45-Interest on Contributory Provident Fund		098/32	
Minor Head	106-Incentive Bonus to Provident Fund Subscribers			
Sub-Head	00			
Detailed Head	00			
Object Head	45-Interest :			
	1) Incentive Bonus on General Provident Fund		098/33	
	2) Incentive Bonus on Contributory Provident Fund		098/34	
Minor Head	117-Interest on Defined Contribution Pension Scheme			
Sub-Head	01-Interest on Contributions under Tier-I			
Detailed Head	00-Interest on Contributions under Tier-I			
Object Head	45-Interest on Contributions under Tier-1		099/51	

Sector- A- GENERAL SERVICES

Sub Sector (e)- PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	101-Superannuation and Retirement Allowance			
Sub-Head	01-Ordinary Pensions			
Detailed Head-	00-Ordinary Pensions			
Object Head-	04-Pensionary Charges : Ordinary Pensions		098/38	
Sub-Head	02-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		098/44	Only payment of arrears resulting from the liberalised awards granted under Ministry of Finance , Department of Expenditure O.M. No. F.1(3)-EV/83, dt. 22.10.83, will be compiled to this head.
Minor Head	102-Commuted value of Pensions			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Ordinary Pensions :Commuted value of Pensions		098/39	
Minor Head	103-Compassionate Allowance		098/40	
Minor Head	104-Gratuities			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Gratuities		098/41	

Sector- A- GENERAL SERVICES

Sub Sector (e)- PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	105-Family Pensions			
Sub-Head	02-Family Pension			
Detailed Head	00-Family Pension			
Object Head	04-Pensionary Charges : Ordinary Pensions		098/42	
Sub-Head	03-Arrears paid due to Supreme Court Judgement			
Detailed Head	00			
Object Head	04-Pensionary Charges : Arrears paid due to Supreme Court Judgement		098/45	
Minor Head	108-Contribution to Provident Funds			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges		098/43	Includes Government Contribution to Contributory Provident Fund.
Minor Head	115-Leave Encashment Benefits			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Leave Encashment Benefits		099/09	

Sector- A- GENERAL SERVICES

Sub Sector (e)- PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2071-PENSIONS AND OTHER RETIREMENT BENEFITS			
Sub-Major Head	01-Civil			
Minor Head	116-Ex-Gratia Payment arising out of Special VRS to Central Government Employees declared as surplus			
Sub-Head	01-Ordinary Pensions			
Detailed Head	00-Ordinary Pensions			
Object Head	04-Pensionary Charges : Ex-Gratia Payment arising out of Special VRS to Central Government Employees declared as surplus		099/04	
Minor Head	117-Government Contribution for Defined Contribution Pension Scheme			
Sub-Head	01-Government Contribution			
Detailed Head	00			
Object Head	04-Pensionary Charges : Expenditure on Government Contribution for Defined Contribution Pension Scheme		099/24	
Minor Head	902-Deduct amount met from Defined Contribution Pension Scheme			
Sub-Head	00-Default			
Detailed Head	00-Default			
Object Head	70-Deduct Recoveries		099/28	

Sector- A- GENERAL SERVICES

Sub Sector (e)- PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2075-MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	108-Canteen Stores Department			
Sub-Head	01-Directorate of Canteen Services			
Detailed Head	01-Establishment			
Object Head	01-Salaries		098/46	Caters for pay of Officers and Establishment, DA & DP and other allowances including LTC.
	02-Wages		098/54	
	03-Overtime Allowances		098/60	
	06-Medical Treatment		098/21	Caters for payment towards medical reimbursement to Government servants.
	11-Domestic Travel Expenses		098/50	
	13-Office Expenses		098/51	
	14-Rent, Rates & Taxes		098/59	Caters for rent on hired buildings, rates and taxes to Municipal Corporation also.
	21-Supplies and Materials : Purchase of Stores			
	1) Central Purchases			
	(i) Foreign Purchases		098/65	
	(ii) Domestic Purchases		098/66	
	2) Local Purchases		098/67	
	27-Minor Works		098/62	
	28-Payment for Professional & Special Services		098/57	Caters for Audit Fee and Medical Charges also.
	31-Grants-in-Aid		098/55	
	63-Major Works		098/61	

Sector- A- GENERAL SERVICES

Sub Sector (e)- PENSIONS AND MISCELLANEOUS GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2075-MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	108-Canteen Stores Department			
Detailed Head	X			
Object Head	X			
	Other Miscellaneous Payments			
	(i) Excise Duty		098/68	
	(ii) Customs Duty and Port Trust Charges		098/69	
	(iii) Export Duty		098/70	
	(iv) Freight, Demurrage & Wharfage		098/71	
	(v) Clearing Charges		098/72	
	(vi) Packing & Forwarding Charges		098/73	
	(vii) Central Sales Tax		098/74	
	(viii) Sales Tax		098/75	
	(ix) Insurance Charges		098/76	
	(x) Octroi & Terminal Expenses		098/77	
	(xi) Trade and other Licence fee		098/78	
	(xii) Contributions for Pensions, Gratuity & Contributory Provident Fund		098/53	
	(xiii) Transfer to Revenue Reserve Fund		098/80	
	(xiv) Interest		098/47	
	(xv) Other Charges		098/56	
	(xvi) Grants-in-Aid		098/48	
	(xvii) Banking Cash Transaction Tax		099/50	
	(xviii) Maintenance of buildings		098/63	
	(xix) Motor Vehicles		098/64	

SECTOR B- SOCIAL SERVICES

CANTEEN STORES DEPARTMENT

Sub Sector (g)- SOCIAL WELFARE AND NUTRITION

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	2235-SOCIAL SECURITY AND WELFARE			
Sub-Major Head	60-Other Social Security and Welfare Programmes			
Minor Head	104-Deposit-linked Insurance Scheme-Government Provident Funds			
Sub-Head	00			
Detailed Head	00			
Object Head	50-Other Charges : Deposit-Linked Insurance Scheme- Government Provident Funds		098/81	
Minor Head	105-Government Employees Insurance Scheme			
Sub-Head	01-Central Government Employees Insurance Scheme			
Detailed Head	00			
Object Head	50-Other Charges :Government Employees Insurance Scheme			
	1) General Provident Fund		098/82	
	2) Contributory Provident Fund		098/83	

EXPENDITURE HEADS (CAPITAL ACCOUNT)

SECTOR- A- CAPITAL ACCOUNT OF GENERAL SERVICES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4075-CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	107-Canteen Stores Department			
Sub-Head	01-Lands and Buildings			
Detailed Head	00			
Object Head	53-Major Works			
	1) Acquisition of Land		099/29	
	2) Deduct-Receipts from disposal of Lands		099/32	
	3)Deduct-Receipts from disposal of Buildings		099/33	
Sub-Head	03-Constructions			
Detailed Head	00			
Object Head	53-Major Works			
	1) Carry over Works		099/30	
	2) New Works		099/31	

SECTOR- B- CAPITAL ACCOUNT OF SOCIAL SERVICES

Sub Sector (c)- CAPITAL ACCOUNT OF WATER SUPPLY, SANITATION, HOUSING AND URBAN DEVELOPMENT

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	02-Urban Housing			
Minor Head	800-Other Expenditure			
Sub-Head	01-Canteen Stores Department			
Detailed Head	01-Constructions			
Object Head	53-Major Works : Construction		099/39	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS, ETC.			
Sub-Major Head	00-Loans to Government Servants etc bearing interest			
Minor Head	201-House Building Advance			
Sub-Head	02-Ministries etc			
Detailed Head	00			
Object Head	55-Loans and Advances : House Building Advances	098/84	098/84	
Minor Head	202-Advances for Purchase of Motor Conveyances			
Sub-Head	01-Advances for the Purchase of Motor Car			
Detailed Head	00-Advances for the Purchase of Motor Car			
Object Head	55-Loans and Advances : Advances for the Purchase of Motor Cars	098/85	098/85	
Sub-Head	02-Advances for the Purchase of Other Motor Conveyances			
Detailed Head	00-Loans and Advances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Motor Conveyances	098/94	098/94	
Minor Head	203-Advances for the Purchase of Other Conveyances			
Sub-Head	00-Advances for the Purchase of Other Conveyances			
Detailed Head	00-Advances for the Purchase of Other Conveyances			
Object Head	55-Loans and Advances : Advances for the Purchase of Other Conveyances	098/86	098/86	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7610-LOANS TO GOVERNMENT SERVANTS ETC			
Sub-Major Head	00- Loans to Government Servants etc bearing interest			
Minor Head	204-Advances for Purchase of Computers			
Sub-Head	00-Advances for Purchase of Computers			
Detailed Head	00-Advances for Purchase of Computers			
Object Head	55- Loansand Advances : Advances for Purchase of Computers			
		098/87	098/87	
Minor Head	800-Other Advances	098/88	098/88	

SECTOR- F- LOANS AND ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	7615-MISCELLANEOUS LOANS			
Sub-Major Head	00			
Minor Head	200-Miscellaneous Loans			
Sub-Head	15-Loans for Unit-Run-Canteens			
Detailed Head	00			
Object Head	55-Loans and Advances : Loans to Unit-Run-Canteens	098/92	098/92	

PUBLIC ACCOUNT

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	01-Civil			
Minor Head	101-General Provident Fund			
Sub-Head	01-GPF Ordinary Subscription and Recoveries : General Provident Fund			
		098/97	098/97	
	02-GPF Additional DA	098/99	098/99	
	03-General Provident Fund DA	098/98	098/98	
	04-GPF Additional HRA and CCA	099/45	099/45	
	05-GPF Arrears of Pay	099/47	099/47	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (b) STATE PROVIDENT FUNDS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8009- STATE PROVIDENT FUNDS			
Sub-Major Head	01-Civil			
Minor Head	102-Contributory Provident Fund			
Sub-Head	01-Subscription and Recoveries	099/01	099/01	
Sub-Head	02-Contributory Provident Fund-Additional HRA & CCA	099/46	099/46	
Sub-Head	03-Contributory Provident Fund			
	1) Contributory Provident Fund - Additional DA	099/03	099/03	
	2) Contributory Provident Fund - DA	099/02	099/02	
Sub-Head	04-Contributory Provident Fund-Arrears of Pay	099/48	099/48	

SECTOR- I- SMALL SAVINGS, PROVIDENT FUNDS ETC.

Sub-Sector (c) OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8011-INSURANCE & PENSION FUNDS			
Sub-Major Head	00-Insurance and Pensions Funds			
Minor Head	101-Postal Insurance and Life Annuity Fund	099/40		
Minor Head	103-Central Government Employees Group Insurance Scheme			
Sub-Head	01- Savings Fund		099/42	
Sub-Head	02- Insurance Fund	099/41	099/41	

SECTOR- K DEPOSITS AND ADVANCES

Sub-Sector (a) DEPOSITS BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8342-OTHER DEPOSITS			
Sub-Major Head	00-Other Deposits			
Minor Head	117-Defined Contribution Pension Scheme for Government Employees			
Sub-Head	01-Government Servant's Contribution under Tier I			
Detailed Head	00-Government Servant's Contribution under Tier I			
Object Head	00-Government Servant's Contribution under Tier I	099/43	099/43	
Sub-Head	02-Government Contribution under Tier I			
Detailed Head	00-Government Contribution under Tier I			
Object Head	00-Government Contribution under Tier I	099/49	099/49	

SECTOR- K - DEPOSITS AND ADVANCES

Sub Sector (b)- DEPOSITS NOT BEARING INTEREST

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8443 -CIVIL DEPOSITS			
Sub-Major Head	00-Civil Deposits			
Minor Head	103-Security Deposits			
Sub-Head	01-Cash Security deposits realised under the financial rules of the Government : Security Deposits	099/05	099/05	
Minor Head	124- Unclaimed Deposits in the General Provident Fund	099/06	099/06	
Minor Head	126-Unclaimed Deposits in other Provident Funds			
Sub-Head	03-Unclaimed Employees Contributory Provident Fund Deposits			
Detailed Head	00-Unclaimed Employees Contributory Provident Fund Deposits			
Object Head	00-Unclaimed Deposits in Contributory Provident Fund	099/07	099/07	

SECTOR- K - DEPOSITS AND ADVANCES

Sub Sector (c)- ADVANCES

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8550-CIVIL ADVANCES			
Sub-Major Head	00			
Minor Head	103-Other Departmental Advances- Advances Imprest Holder's Account	099/08	099/08	

SECTOR- L - SUSPENSE AND MISCELLANEOUS

Sub Sector (b)- SUSPENSE

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			
Sub-Head	01-Adjustable by Other Ministries / Department	099/10	099/10	
Sub-Head	02-Items to be Adjusted by PAO, Departments of Expenditure	099/22	099/22	
Minor Head	108-Public Sector Bank Suspense	099/44	099/44	
Minor Head	109-Reserve Bank Suspense : RB Suspense (Un-classified)	099/17	099/17	
Minor Head	113-Provident Fund Suspense	099/19	099/19	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense	099/23	099/23	To be operated when Private Sector Banks function as FPB
Minor Head	140-Miscellaneous Suspense			
Sub-Head	01-Miscellaneous Suspense			
	1) Miscellaneous Suspense	099/14	099/14	
	2) Cash in Transit	099/18	099/18	
	3) Un-credited items under e-payments		099/34	
Sub-Head	02-Prime Minister's National Relief Fund Suspense	099/21		Receipts will be cleared as 'Minus' receipts

SECTOR- L - SUSPENSE AND MISCELLANEOUS

Sub Sector (c)- OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8670- CHEQUES AND BILLS			
Sub-Major Head	00-Cheques and Bills			
Minor Head	109-Defence Cheques : Drawings from Banks & Treasuries			
		099/16		
Minor Head	111-Pay & Accounts Offices Electronic Advices			
Sub-Head	00-Default			
Detailed Head	00-Default			
Object Head	00-Default : Pay & Accounts Offices Electronic Advice			
		099/26		

SECTOR- L - SUSPENSE AND MISCELLANEOUS

Sub Sector (c)- OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8671-DEPARTMENTAL BALANCES			
Sub-Major Head	00-Departmental Balances			
Minor Head	104-Defence			
	1) Departmental Balances	099/20	099/20	

SECTOR- L - SUSPENSE AND MISCELLANEOUS
Sub Sector (c)- OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8673-CASH BALANCE INVESTMENT ACCOUNT			
Sub-Major Head	00			
Minor Head	101-Cash Balance Investment Account			
	Canteen Stores Department		099/27	

SECTOR- L - SUSPENSE AND MISCELLANEOUS

Sub Sector (c)- OTHER ACCOUNTS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8675 -DEPOSITS WITH RESERVE BANK			
Sub-Major Head	00-Deposits with Reserve Bank			
Minor Head	104-Defence : Deposits with Reserve Bank	099/25	099/25	

SECTOR- L - SUSPENSE AND MISCELLANEOUS

Classification of Heads	Description of Heads	Receipt Head	Charge Head	Remarks
MAJOR HEAD	8677-REMITTANCES INTO BANKS AND TREASURIES			
Sub-Major Head	00-Remittances into Banks / Treasuries			
Minor Head	104-Defence : Remittances into Banks / Treasuries		099/15	

Directory of Code Heads of RD&R Pamphlet

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
001/00	RT	96	004/09	RT	7	007/00	CH	48	013/06	RT & CH	73
002/00	RT	2	004/09	CH	24	007/01	RT	16	013/07	RT & CH	73
002/01	RT	2	004/10	RT	7	007/01	CH	49	013/08	RT & CH	73
002/03	RT	2	004/11	CH	25	008/00	RT	18	013/09	RT & CH	135
002/04	RT	2	004/12	RT	6	008/00	CH	51	014/01	RT	10
002/05	RT	2	004/13	CH	25	008/11	CH	51	014/02	RT	10
002/06	RT	2	004/14	CH	25	009/00	CH	51	014/03	RT	10
003/00	RT	3	004/15	RT	19	009/05	RT	17	014/11	CH	33
003/02	RT	3	004/16	RT	8	011/00	CH	63	014/12	CH	33
003/03	RT	3	004/17	RT	9	012/00	RT & CH	69	014/13	CH	33
003/04	RT	3	004/18	CH	25	012/07	RT & CH	70	014/14	CH	34
003/05	RT	3	004/19	RT	8	012/09	RT & CH	70	014/15	CH	34
003/07	RT	4	004/20	RT	8	012/10	RT & CH	71	014/16	CH	35
003/08	RT	4	004/21	CH	26	012/12	RT & CH	70	014/17	CH	37
003/09	RT	4	004/26	CH	74	012/13	RT & CH	70	014/18	CH	33
003/10	RT	4	004/27	CH	25	012/15	RT & CH	71	014/19	CH	34
003/51	CH	23	004/28	CH	25	012/17	RT & CH	132	014/20	CH	35
003/52	CH	23	004/29	CH	25	012/19	RT & CH	132	014/21	CH	36
003/53	CH	23	004/30	CH	25	012/20	RT & CH	133	014/22	CH	37
004/01	CH	24	004/31	CH	25	012/22	RT & CH	132	014/23	CH	36
004/02	CH	24	005/00	RT	11	012/23	RT & CH	132	014/25	RT	10
004/03	RT	7	005/00	CH	44	012/25	RT & CH	133	014/26	RT	10
004/03	CH	24	005/01	RT	11	012/29	RT & CH	72	014/27	RT	10
004/04	RT	7	006/00	RT	12	012/30	RT & CH	72	014/33	CH	39
004/04	CH	24	006/00	CH	45	012/31	RT & CH	134	014/34	CH	38
004/05	CH	24	006/01	RT	13	013/01	RT & CH	73	014/35	CH	38
004/06	CH	24	006/01	CH	46	013/02	RT & CH	73	014/36	CH	38
004/07	RT	7	006/02	RT	14	013/03	RT & CH	73	014/37	CH	38
004/07	CH	24	006/02	CH	47	013/04	RT & CH	73	014/38	CH	38
004/08	RT	8	007/00	RT	15	013/05	RT & CH	73	014/39	CH	39

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
014/40	CH	43	015/02	RT & CH	75	015/55	RT & CH	78	017/07	RT & CH	85
014/44	CH	41	015/03	RT & CH	75	015/60	RT & CH	79	017/08	RT & CH	85
014/45	CH	40	015/04	RT & CH	75	015/61	CH	79	017/09	RT & CH	85
014/46	CH	40	015/07	RT & CH	76	015/74	RT & CH	75	017/10	RT & CH	85
014/47	CH	40	015/08	RT & CH	76	015/75	RT & CH	75	017/12	RT & CH	85
014/48	CH	40	015/09	RT & CH	76	015/76	RT & CH	76	017/13	RT & CH	84
014/49	CH	40	015/10	RT & CH	76	015/77	RT & CH	76	017/14	RT & CH	84
014/50	CH	41	015/11	RT & CH	77	015/78	RT & CH	77	017/15	RT & CH	84
014/51	CH	43	015/12	RT & CH	77	015/79	RT & CH	77	017/16	RT & CH	84
014/55	CH	43	015/15	RT & CH	78	015/80	RT & CH	78	017/17	RT & CH	84
014/56	CH	42	015/16	RT & CH	78	015/81	RT & CH	75	017/18	RT & CH	84
014/57	CH	42	015/17	RT & CH	78	015/82	RT & CH	75	018/01	RT & CH	136
014/58	CH	42	015/18	RT & CH	78	015/85	RT & CH	76	018/06	RT & CH	136
014/59	CH	42	015/20	RT & CH	80	015/86	RT & CH	77	018/50	RT & CH	86
014/60	CH	42	015/21	RT & CH	80	015/87	RT & CH	77	018/59	RT & CH	86
014/61	CH	43	015/31	RT & CH	75	015/88	RT & CH	78	018/60	RT & CH	86
014/62	CH	43	015/32	RT & CH	75	016/00	RT & CH	81	018/61	RT & CH	86
014/63	CH	39	015/33	RT & CH	75	016/01	RT & CH	82	018/63	RT & CH	86
014/64	CH	41	015/34	RT & CH	75	016/02	RT & CH	82	018/64	RT & CH	86
014/65	CH	43	015/37	RT & CH	76	016/03	RT & CH	82	018/65	RT & CH	86
014/66	CH	38	015/38	RT & CH	76	016/04	RT	10	018/66	RT & CH	86
014/67	CH	40	015/40	RT & CH	76	016/05	RT	10	019/01	RT & CH	89
014/68	CH	42	015/41	RT & CH	77	016/09	RT & CH	83	019/02	RT & CH	89
014/71	CH	36	015/42	RT & CH	77	016/10	RT & CH	83	019/03	RT & CH	89
014/72	CH	36	015/45	RT & CH	78	017/01	RT & CH	84	019/04	RT & CH	89
014/73	CH	36	015/47	RT & CH	76	017/02	RT & CH	84	019/05	RT & CH	89
014/74	CH	36	015/48	RT & CH	76	017/03	RT & CH	85	019/06	RT & CH	89
014/75	CH	36	015/50	RT & CH	76	017/04	RT & CH	85	019/07	RT & CH	89
014/76	CH	37	015/51	RT & CH	77	017/05	RT & CH	85	019/08	RT & CH	89
015/01	RT & CH	75	015/52	RT & CH	77	017/06	RT & CH	85	019/09	RT & CH	89

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
019/10	RT & CH	89	020/27	RT & CH	88	020/87	CH	93	023/06	RT & CH	104
019/11	RT & CH	89	020/30	RT & CH	88	020/88	RT & CH	94	023/07	RT & CH	104
019/12	RT & CH	89	020/33	RT & CH	88	020/89	RT & CH	94	023/08	RT & CH	104
019/13	RT & CH	90	020/34	RT & CH	88	020/90	RT & CH	94	023/09	RT & CH	104
019/14	RT & CH	90	020/38	RT & CH	88	020/91	RT	95	023/10	RT & CH	104
019/15	RT & CH	90	020/40	RT & CH	88	020/92	RT	93	023/11	RT & CH	104
019/16	RT & CH	90	020/45	RT & CH	88	020/93	RT & CH	94	023/12	RT & CH	104
019/17	RT & CH	90	020/47	RT & CH	88	020/94	RT & CH	94	023/14	RT & CH	104
019/18	RT & CH	90	020/48	RT & CH	88	020/95	RT & CH	92	023/15	RT & CH	104
019/19	RT & CH	90	020/49	RT & CH	88	020/96	CH	93	023/16	RT & CH	104
019/20	RT & CH	90	020/50	RT & CH	88	020/97	RT & CH	96	023/17	RT & CH	104
019/21	RT & CH	90	020/51	RT & CH	93	020/98	RT & CH	97	023/18	RT & CH	104
019/22	RT & CH	90	020/52	RT & CH	93	020/99	RT & CH	98	023/19	RT & CH	104
019/23	RT & CH	90	020/53	RT & CH	93	021/00	RT & CH	99	023/20	RT & CH	104
019/25	RT & CH	90	020/55	RT & CH	92	021/01	RT & CH	101	023/21	RT & CH	105
019/26	RT & CH	91	020/61	RT & CH	93	021/02	RT & CH	101	023/22	RT & CH	105
019/27	RT & CH	91	020/62	RT & CH	93	021/03	RT & CH	101	023/23	RT & CH	105
019/28	RT & CH	91	020/63	RT & CH	93	021/04	RT & CH	101	023/24	RT & CH	105
019/29	RT & CH	91	020/65	RT	94	021/27	RT & CH	101	023/25	RT & CH	105
020/01	RT & CH	87	020/66	RT	93	021/28	RT & CH	101	023/26	RT & CH	105
020/02	RT & CH	87	020/72	RT & CH	93	021/70	RT & CH	102	023/27	RT & CH	105
020/03	RT & CH	87	020/74	RT & CH	94	021/71	RT & CH	102	023/28	RT & CH	105
020/06	RT & CH	87	020/76	RT & CH	92	022/00	RT & CH	103	023/29	RT & CH	105
020/07	RT & CH	87	020/77	RT & CH	92	022/10	RT & CH	103	024/00	RT	79
020/09	RT & CH	87	020/80	CH	100	022/15	RT & CH	103	024/01	RT & CH	106
020/11	RT & CH	87	020/81	RT	95	023/01	RT & CH	104	024/02	RT & CH	106
020/15	RT & CH	87	020/82	RT & CH	92	023/02	RT & CH	104	024/03	RT & CH	106
020/18	RT & CH	87	020/83	RT & CH	92	023/03	RT & CH	104	024/04	RT & CH	106
020/22	RT & CH	87	020/84	RT & CH	92	023/04	RT & CH	104	024/05	RT & CH	106
020/25	RT & CH	88	020/85	RT & CH	98	023/05	RT & CH	104	024/07	RT & CH	106

APPENDIX 'A'

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
024/09	RT & CH	106	041/02	CH	22	044/11	CH	28	047/00	CH	52
024/10	RT & CH	106	041/03	CH	22	044/12	CH	28	050/01	CH	59
024/11	RT & CH	106	041/04	CH	22	044/13	CH	28	050/02	CH	59
024/12	RT & CH	106	041/05	CH	22	044/14	CH	28	050/03	CH	31
024/13	RT & CH	106	041/06	CH	22	044/15	CH	28	050/04	CH	31
024/14	RT & CH	106	041/07	CH	22	044/16	CH	28	050/05	CH	20
024/15	RT & CH	106	041/08	CH	22	044/17	CH	28	050/06	CH	59
024/16	RT & CH	106	041/09	CH	22	044/21	CH	30	050/07	CH	31
024/17	RT & CH	106	041/10	CH	22	044/22	CH	61	051/01	CH	65
024/18	RT & CH	106	041/11	CH	22	044/23	CH	61	051/02	CH	65
031/01	RT & CH	92	041/12	CH	22	044/24	CH	61	051/03	CH	65
032/01	RT & CH	92	041/13	CH	22	044/25	CH	61	051/04	CH	65
033/01	RT & CH	92	041/14	CH	22	044/51	CH	27	051/05	CH	65
034/01	RT & CH	92	041/16	CH	22	044/52	CH	27	053/00	CH	64
040/01	CH	21	041/22	CH	22	044/53	CH	27	053/11	CH	64
040/02	CH	21	041/23	CH	22	044/54	CH	27	061/01	CH	55
040/03	CH	21	042/01	CH	60	044/55	CH	27	066/01	CH	53
040/04	CH	21	042/02	CH	60	044/56	CH	29	066/02	CH	53
040/05	CH	21	042/03	CH	60	044/57	CH	29	066/03	CH	54
040/06	CH	21	043/00	CH	32	044/58	CH	29	066/04	CH	54
040/07	CH	21	044/01	CH	28	044/59	CH	29	066/05	CH	53
040/08	CH	21	044/02	CH	28	044/60	CH	29	066/06	CH	53
040/09	CH	21	044/03	CH	28	044/61	CH	29	066/07	CH	53
040/10	CH	21	044/04	CH	28	044/62	CH	29	066/21	CH	56
040/11	CH	21	044/05	CH	28	044/63	CH	30	066/22	CH	56
040/12	CH	21	044/06	CH	28	044/64	CH	30	066/23	CH	56
040/13	CH	21	044/07	CH	28	044/65	CH	32	066/24	CH	56
040/14	CH	62	044/08	CH	28	044/66	CH	32	066/25	CH	56
041/01	RT	5	044/09	CH	28	044/71	CH	29	066/27	CH	56
041/01	CH	22	044/10	CH	28	046/00	CH	50	066/28	CH	56

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
067/01	CH	57	072/22	RT & CH	108	088/22	RT & CH	113	094/19	RT	122
067/02	CH	57	073/21	RT & CH	108	089/21	RT & CH	113	094/20	RT	122
067/03	CH	57	073/22	RT & CH	108	089/22	RT & CH	113	094/21	RT	122
067/04	CH	58	074/21	RT & CH	108	090/00	CH	96	094/23	CH	124
067/05	CH	58	074/22	RT & CH	108	090/21	RT & CH	113	094/24	CH	124
067/06	CH	57	075/21	RT & CH	109	090/22	RT & CH	113	094/25	CH	124
067/07	CH	57	075/22	RT & CH	109	091/21	RT & CH	114	094/26	CH	124
069/01	CH	68	076/21	RT & CH	109	091/22	RT & CH	114	094/27	CH	124
069/02	CH	68	076/22	RT & CH	109	092/21	RT & CH	114	094/28	CH	124
069/03	CH	68	077/21	RT & CH	109	092/22	RT & CH	114	094/29	CH	125
069/04	CH	68	077/22	RT & CH	109	093/21	RT & CH	114	094/30	CH	125
069/05	CH	67	078/21	RT & CH	110	093/22	RT & CH	114	094/31	CH	125
069/06	CH	67	078/22	RT & CH	110	093/31	RT & CH	115	094/32	CH	125
069/07	CH	68	079/21	RT & CH	110	093/32	RT & CH	115	094/33	CH	125
069/08	CH	68	079/22	RT & CH	110	093/41	RT & CH	115	094/34	CH	125
069/09	CH	67	080/21	RT & CH	110	093/42	RT & CH	115	094/35	CH	126
069/10	CH	67	080/22	RT & CH	110	093/51	RT & CH	116	094/36	CH	126
069/11	CH	67	081/21	RT & CH	111	093/52	RT & CH	116	094/37	CH	124
069/12	CH	67	081/22	RT & CH	111	093/61	RT & CH	116	094/38	CH	126
069/13	CH	68	082/21	RT & CH	111	093/62	RT & CH	116	094/39	CH	123
069/41	CH	59	082/22	RT & CH	111	093/71	RT & CH	116	094/42	CH	126
069/42	CH	59	083/21	RT & CH	111	093/72	RT & CH	116	094/43	CH	126
069/51	CH	66	083/22	RT & CH	111	093/81	RT & CH	117	094/44	CH	128
070/21	RT & CH	107	085/21	RT & CH	112	093/82	RT & CH	117	094/45	CH	128
070/22	RT & CH	107	085/22	RT & CH	112	093/91	RT & CH	117	094/46	CH	129
070/31	RT & CH	117	086/21	RT & CH	112	093/92	RT & CH	117	094/48	CH	129
070/32	RT & CH	117	086/22	RT & CH	112	094/09	RT	119	094/59	CH	130
071/21	RT & CH	107	087/21	RT & CH	112	094/10	RT	119	094/60	CH	130
071/22	RT & CH	107	087/22	RT & CH	112	094/15	RT	120	094/61	CH	131
072/21	RT & CH	108	088/21	RT & CH	113	094/16	RT	121	094/71	CH	127

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
094/72	CH	127	095/08	RT	139	095/37	CH	152	095/67	CH	166
094/73	CH	127	095/09	RT	140	095/38	CH	152	095/68	RT & CH	171
094/74	CH	127	095/10	RT	140	095/39	CH	152	095/69	RT & CH	173
094/75	CH	127	095/11	RT	142	095/40	CH	152	095/70	RT & CH	173
094/76	CH	127	095/12	RT	142	095/41	CH	152	095/71	RT & CH	174
094/77	CH	127	095/13	RT	142	095/42	CH	152	095/72	RT & CH	174
094/78	CH	127	095/14	CH	157	095/43	RT & CH	163	095/73	CH	150
094/79	CH	127	095/15	RT	143	095/44	CH	161	095/74	RT & CH	173
094/80	CH	127	095/16	RT	144	095/45	CH	161	095/75	RT & CH	173
094/81	CH	127	095/17	RT	145	095/46	CH	161	095/76	RT & CH	173
094/82	CH	127	095/18	RT	146	095/47	CH	161	095/77	RT & CH	175
094/83	CH	127	095/18	CH	148	095/48	RT & CH	185	095/78	RT & CH	172
094/84	CH	128	095/19	CH	148	095/49	RT & CH	162	095/79	RT & CH	176
094/85	CH	129	095/20	CH	148	095/50	CH	156	095/80	RT & CH	176
094/86	CH	130	095/21	RT & CH	162	095/51	CH	156	095/81	RT & CH	176
094/87	CH	131	095/22	RT	155	095/52	CH	156	095/82	RT & CH	176
094/91	CH	125	095/23	CH	156	095/53	CH	156	095/83	RT & CH	162
094/92	CH	124	095/24	CH	149	095/54	CH	157	095/84	RT & CH	177
094/93	CH	127	095/25	CH	149	095/55	CH	157	095/85	RT & CH	177
094/94	CH	126	095/26	CH	149	095/56	CH	160	095/86	RT & CH	177
094/95	CH	127	095/27	CH	149	095/57	CH	158	095/88	RT & CH	178
094/96	CH	125	095/28	CH	151	095/58	CH	160	095/89	RT & CH	177
094/97	CH	127	095/29	CH	181	095/59	CH	167	095/90	RT & CH	179
095/01	RT	138	095/30	CH	151	095/60	CH	167	095/91	RT & CH	179
095/02	RT	138	095/31	CH	151	095/61	CH	168	095/92	RT & CH	170
095/02	CH	159	095/32	CH	151	095/62	CH	168	095/93	CH	153
095/04	RT	139	095/33	CH	151	095/63	CH	167	095/94	CH	153
095/05	RT	140	095/34	CH	151	095/64	CH	167	095/95	CH	153
095/06	RT	140	095/35	CH	151	095/65	CH	167	095/96	CH	153
095/07	RT	139	095/36	CH	151	095/66	CH	169	095/97	CH	153

APPENDIX 'A'

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
095/98	CH	153	096/33	RT	138	096/67	RT & CH	182	097/05	CH	154
095/99	RT & CH	170	096/34	RT & CH	188	096/68	RT & CH	182	097/06	CH	154
096/02	CH	151	096/35	RT	189	096/72	RT & CH	185	097/07	CH	151
096/03	CH	152	096/36	RT & CH	188	096/73	RT & CH	185	097/08	CH	152
096/04	CH	153	096/37	CH	153	096/74	CH	184	097/09	CH	153
096/05	RT & CH	162	096/38	CH	152	096/75	RT & CH	185	097/10	RT & CH	188
096/06	RT & CH	162	096/39	RT & CH	191	096/76	RT	142	097/11	CH	151
096/07	RT & CH	162	096/40	RT & CH	192	096/77	RT	142	097/12	CH	152
096/08	RT & CH	178	096/41	CH	152	096/80	CH	151	097/13	CH	153
096/09	CH	157	096/42	CH	161	096/81	CH	163	097/14	CH	154
096/10	RT & CH	180	096/43	RT	138	096/82	CH	163	097/15	CH	161
096/11	RT	164	096/44	CH	153	096/83	CH	163	097/16	CH	149
096/12	RT & CH	182	096/45	RT & CH	194	096/84	CH	163	097/17	CH	149
096/13	RT & CH	182	096/47	RT & CH	176	096/85	RT	141	097/18	CH	149
096/14	RT & CH	182	096/49	CH	161	096/86	RT	141	097/19	CH	149
096/15	RT & CH	182	096/50	RT & CH	189	096/87	RT	141	097/20	CH	154
096/16	RT & CH	182	096/51	RT & CH	176	096/88	RT	141	097/21	CH	151
096/17	RT & CH	182	096/52	RT & CH	176	096/89	RT	141	097/22	CH	151
096/18	RT & CH	186	096/53	RT & CH	176	096/90	RT	141	097/23	CH	151
096/19	RT	164	096/54	RT & CH	176	096/91	RT	141	097/24	CH	158
096/19	CH	157	096/55	RT & CH	176	096/92	RT	141	097/25	RT	139
096/20	RT & CH	187	096/56	RT & CH	176	096/93	CH	158	097/26	RT	139
096/21	RT & CH	187	096/57	RT & CH	176	096/94	RT & CH	162	097/27	RT	139
096/23	CH	189	096/58	RT & CH	176	096/95	CH	158	097/28	RT	139
096/24	RT & CH	188	096/59	RT	190	096/96	CH	158	097/29	RT	139
096/28	RT & CH	189	096/60	RT	183	096/97	CH	158	097/30	RT	139
096/29	CH	193	096/61	RT & CH	183	097/01	CH	154	097/31	RT	139
096/30	RT	190	096/62	CH	183	097/02	CH	154	097/32	RT	139
096/31	RT & CH	188	096/65	RT & CH	182	097/03	CH	154	097/33	CH	154
096/32	CH	151	096/66	RT & CH	182	097/04	CH	154	097/47	CH	161

APPENDIX 'A'

Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No	Code Head	Classification Receipts (RT) / Charges (CH)	Page No
098/01	RT	196	098/33	CH	206	098/69	CH	211	099/07	RT & CH	222
098/02	RT	197	098/34	CH	206	098/70	CH	211	099/08	RT & CH	223
098/03	RT	196	098/38	CH	207	098/71	CH	211	099/09	CH	208
098/04	RT	197	098/39	CH	207	098/72	CH	211	099/10	RT & CH	224
098/05	RT	198	098/40	CH	207	098/73	CH	211	099/14	RT & CH	224
098/06	RT	198	098/41	CH	207	098/74	CH	211	099/15	CH	229
098/07	RT	198	098/42	CH	208	098/75	CH	211	099/16	RT	225
098/08	RT	199	098/43	CH	208	098/76	CH	211	099/17	RT & CH	224
098/09	RT	198	098/44	CH	207	098/77	CH	211	099/18	RT & CH	224
098/10	RT	198	098/45	CH	208	098/78	CH	211	099/19	RT & CH	224
098/11	RT	200	098/46	CH	210	098/80	CH	211	099/20	RT & CH	226
098/12	RT	200	098/47	CH	211	098/81	CH	212	099/21	RT	224
098/13	RT	200	098/48	CH	211	098/82	CH	212	099/22	RT & CH	224
098/14	RT	196	098/50	CH	210	098/83	CH	212	099/23	RT & CH	224
098/15	RT	201	098/51	CH	210	098/84	RT & CH	215	099/24	CH	209
098/16	RT	201	098/53	CH	211	098/85	RT & CH	215	099/25	RT & CH	228
098/17	RT	201	098/54	CH	210	098/86	RT & CH	215	099/26	RT	225
098/18	RT	199	098/55	CH	210	098/87	RT & CH	216	099/27	CH	227
098/19	RT	201	098/56	CH	211	098/88	RT & CH	216	099/28	CH	209
098/20	RT	202	098/57	CH	210	098/92	RT & CH	217	099/29	CH	213
098/21	CH	210	098/59	CH	210	098/94	RT & CH	215	099/30	CH	213
098/22	RT	197	098/60	CH	210	098/97	RT & CH	218	099/31	CH	213
098/23	RT	203	098/61	CH	210	098/98	RT & CH	218	099/32	CH	213
098/24	RT	198	098/62	CH	210	098/99	RT & CH	218	099/33	CH	213
098/25	RT	204	098/63	CH	211	099/01	RT & CH	219	099/34	CH	224
098/26	CH	205	098/64	CH	211	099/02	RT & CH	219	099/39	CH	214
098/27	CH	205	098/65	CH	210	099/03	RT & CH	219	099/40	RT	220
098/28	CH	205	098/66	CH	210	099/04	CH	209	099/41	RT & CH	220
098/31	CH	206	098/67	CH	210	099/05	RT & CH	222	099/42	CH	220
098/32	CH	206	098/68	CH	211	099/06	RT & CH	222	099/43	RT & CH	221

APPENDIX 'A'

[illegible]

CATEGORY PREFIX CODES

Category Code Number	Description
01	Non-operable in the case of RD&R heads
02	Blank
03	Bookings and clearance made under code Heads- 020/76 and 020/83 under FPB Scheme.
04	Border Roads Organisation (GREF)
05	Air Force Civilians
06	Cost Guard Organisation (CGO)
07	Blank
08	Segregation of transactions relating to Civil Trade/MHA pertaining to PCA (Fys) Kolkata
09	Defence Accounts Department.
10	Blank
11	Supply of Services (R&D).
12	Fabrication/Development of Project (R&D).
13	Renting of Facilities (R&D).
14	Consultancies (R&D).
15	Recoveries and Payments of Sales Tax from Contractors at Source.
16	Testing of Equipments (R&D).
17	Supply of Software (R&D).
18	Foreign Exchange Receipts (R&D)
19	PCDA (R&D) Funds Transactions.
20	DSPP Fund balances in respect of PBOR of President Body Guards
21	Miscellaneous Projects of R&D (017/05)- To be operated by PCsDA/CsDA (R&D) only.
22	Indigenization of Cold Weather Clothing System- R&D.
23	Project -Comproc/Other Service (R & D).
24	Blank
25	Blank
26	Provisional adjustment of DSPP Fund balances under code head 26/020/72 on transfer of balances from one Army Controller to another as Stop Gap arrangements.
27	Blank

CATEGORY PREFIX CODES

Category Code Number	Description
28	To identify RB Deposits in respect of Public Sector Banks from compilation
29	Blank
30	Expenditure- UN Mission Lebanon (018/63)
31	Blank
32	Labour Cess- To be prefixed against Code head 017/05
33	Expenditure relating to Project 'Defence Image Processing and Analysis Centre' (DIPAC).
34	Blank
35	Blank
36	Blank
37	Blank
38	Indo-Bangladesh Border- Fencing.
39	Booking and clearance of claims in respect of 652 Coy ASC IMTRAT (MEA).
40	Expenditure on UN Mission- Ethiopia-(018/63).
41	Expenditure- UN Mission Cambodia- (018/63)
42	Expenditure- UN Mission Somalia-(018/63)
43	Blank
44	Blank
45	Blank
46	Blank
47	Blank
48	Blank
49	Works named Project PJ-10 Programme-To be prefixed against code head 017/05
50	Expenditure incurred on Road side Accommodation
51	Pay & Allowances- Service Officers Border Road Organisation.
52	Pay & Allowances- Service Personnel Border Road Organisation.
53	Pay & Allowances- GREF Officers Border Road Organisation.
54	Pay & Allowances- GREFF Personnel Border Road Organisation.
55	DAD Expenditure- Border Roads Organisation
56	TA/DA Railway Warrants- Border Roads Organisation
57	Office Expenses- Border Roads Organisation

CATEGORY PREFIX CODES

Category Code Number	Description
58	Ration/ Ration Money- Border Roads Organisation
59	Category 'B' Stores/ Spares- Border Roads Organisation
60	POL/ Fuel- Border Roads Organisation
61	Wages of Casual Labour/ Workmen's Compensation- Border Roads Organisation
62	Payment to Contractors for works- Border Roads Organisation
63	Freight/MC Notes- Border Roads Organisation
64	Category 'A' Stores/ Spares- Border Roads Organisation
65	Category 'A' Equipment- Border Roads Organisation
66	Signal Stores- Border Roads Organisation
67	Clothing Stores- Border Roads Organisation
68	Pension and other Retirement Benefits- Border Roads Organisation
69	Miscellaneous and Other Expenditure/Land Compensation- Border Roads Organisation
70	Stock Suspense- Border Roads Organisation
71	Expenditure on Quality Control in respect of NH work.
72	Expenditure relating to Proforma charges (usage rates)- Border Roads Organisation
73	Departmental Charges- Border Roads Organisation
74	Foreign transactions arising in El Washington and adjusted by Ministry of Defence
75	Blank
76	Booking and clearance of Suspense (76/020/83) and RB Deposits (76/021/00) transactions in respect of Letters of Credit.
77	Clearance relating to past periods. This will apply to all balanced heads necessarily cleared by Plus / Minus compilation viz. code head 020/61, 020/80, 020/81, 020/82 and 020/83 in particular and all other suspense heads under Major head 8659 & 8674 etc. in general.
78	Expenditure on UN Mission (Army)- SUDAN
79	Expenditure on UN Mission (Air Force)-SUDAN
80	Expenditure on UN Mission (Air Force)- UNDOF
81 to 89	Blank
90	Interest receipts against Advances to HAL
91 to 98	Blank
99	To identify Charged Expenditure-common to RD&R Heads & Service Heads

CATEGORY PREFIX CODES-HEADS SPECIFIC

Category Code Number	Description
Code Head- 015/01- GPF A/Cs	
04	GREF Fund Transactions
06	CGO Transactions
09	DAD Fund Transactions
07	GPF Accounts of Defence Civilians under Integrated Command at ANC, to be transferred centrally to PCDA (Navy) Mumbai in March (Correction) Accounts every year.
19	Central Transfer of Fund -R&D
10	Fund Transactions (015/01) in respect of Officers/Staff of GE, Civil Engineering Cell (CEOFB Cell).
27	Central Transfer -Air Force
33	Non-AFHQrs Fund subscribers posted in AFHQrs-To be operated by PCDA New Delhi
34	Fund subscribers of Naval HQrs -To be operated by PCDA New Delhi
37	Fund subscribers of Factories organisation posted in Service HQrs
47	MES Group A & B Civilian Officers on deputation to EME Branch/transferred to HQ DGBR. Funds to be transferred to CDA (Funds), Meerut.
48	Group C & D employees as well as Combatant Personnel of Defence attached to Security Office Ministry of Defence {work transferred from PCDA (WC) Chandigarh to PCDA New Delhi}- Fund accounts to be maintained by CDA (Funds) Meerut.
Code Head-017/04-Group Insurance Fund	
19	Conveyances Advances out of Group Insurance Fund and recoveries thereof
21	House Building Advances out of Group Insurance Fund and recoveries thereof
22	Computer Advances out of Group Insurance Fund and recoveries thereof
Code Head 020/61-Miscellaneous Suspense	
28	Transfer of difference in cash balances brought forward and cash balances carried forward by EDP Centre of HQrs Office
29	Transfer of fictitious RD&R Heads to Miscellaneous Suspense (020/61) by the EDP Centre of HQrs Office
30	Transfer of difference of amount of unbalanced Punching Medium to Miscellaneous Suspense (30/020/61) by the EDP Centre of HQrs Office
75	Transfer of fictitious Service Heads to Miscellaneous Suspense (020/61) by the EDP Centre of HQrs Office

CATEGORY PREFIX CODES-HEADS SPECIFIC

Category Code Number	Description
Code Head- 094/26- Other Allowances	
61	HRA
62	CCA
63	Special Compensatory Allowance
64	CEA
65	Tuition Fee
67	Honorarium
68	Leave Travel Concession
69	Festival Advance
70	Transport Allowance
71	Engagement of Retired Employees on Contract basis
Code Head- 094/30- Office Expenses	
76	Postage
77	Telephone
78	Petrol / Diesel
79	Stationery
80	Furniture
81	Liveries
82	Hot / Cold Weather Appliances
83	Office Equipments
84	Type Writer
85	Books/Periodicals
86	Vehicles
87	Casual Labours
88	Printing / Binding
89	Miscellaneous Items
90	EDP
91	Training Division Brar Square
92	Printing through DMR&F

CATEGORY PREFIX CODES-HEADS SPECIFIC

Description

Code Head- 094/48- Maintenance & Repairs-DAD (Major Head 2216-Housing, Minor Head-053-Maintenance of Repairs)

Code Head- 094/61-Other Housing DAD (Major Head 4216-Capital Outlay on Housing, Minor Head-700-Other Housing)

Category Code	Category Code	Category Code
2 Nasik	23 Bareilly	44 Rohtak
3 Pune	24 Jullundur	45 Belgaum
4 Meerut	25 Varanasi	46 Trivandrum
5 Allahabad	26 Faizabad	47 Jodhpur
6 Bangalore	27 Blank	48 Nasirabad
7 Visakhapatnam	28 Siliguri	49 Subathu
8 Cochin	29 Roorkee	50 Hoshiarpur
9 Secunderabad	30 Saugor	51 Gaya
10 Jabalpur	31 Ramgarh	52 Rajouri
11 Ahmed Nagar	32 Lansdowne	53 Agra
12 Pachmarhi	33 Bhatinda	54 Kolkata
13 Kannur	34 Jammu	55 Fatehgarh
14 Shillong	35 Kamptee	56 Nagpur
15 Ranikhet	36 Pathankot	57 Dehradun
16 Patna	37 Chandigarh	58 Ramgarh
17 Lucknow	38 Jaipur	59 Bhubneshwar
18 Wellington	39 Vasco	60 Ambala Cantt
19 Delhi Cantt (Other than HQrs Office)	40 Chennai	61 Blank
20 Guwahati	41 Mumbai	62 Leh
21 Bagdogra	42 Dehradun (Guest House)	63 Jamnagar
22 Srinagar	43 Bhiwani	

Code Head- 094/45- Maintenance & Repairs-DAD,(Major Head 2059-Public Works, Minor Head 053-Maintenance & Repairs)

Code Head- 094/60- Construction-DAD,(Major Head 4059-Capital Outlay on Housing, Minor Head 051-Construction)

2 Chandigarh	25 PCDA(CC), Lucknow	48 DPDO Hoshiarpur
3 Patna	26 PAO(ORs), AMC, Lucknow	49 DPDO Kanpur
4 Roorkee	27 AAO, Shillong	50 ZO(DAD), Trivandrum
5 Ahmed Nagar	28 AAO, Bangalore	51 Nasirabad
6 Vishakapatnam	29 AAO, Cochin	52 PAO(ORs) RRC, Fatehgarh
7 Secunderabad	30 PCDA(AF), Dehradun	53 Blank
8 Bangalore	31 AAO, Jullundur	54 PAO(ORs) RRC, MEG & C Bangalore
9 Jabalpur	32 RTC, Pune	55 Nagpur
10 CGDA Computer Cell Civil Works	33 Nasik	56 Port Blair
11 Meerut Civil Works	34 RTC, Kolkata	57 PCoA(Fys), Kolkata
12 PCDA(SC) Pune Civil Works	35 RTC, Lucknow	58 Ambala Cantt
13 CDA(O), Pune Civil Works	36 Brar Square, Delhi Cantt (Training Centre)	59 Barrackpore
14 DPDO, Red Fort	37 RTC, Bangalore	60 Hyderabad
15 CGDA Office	38 AO(Navy), Vasco	61 Blank
16 PAO(ORs), MRC Saugor	39 PCDA(SC), Pune	62 Ahmedabad
17 PCDA(P), Allahabad	40 PAO(ORs), CMP, Bangalore	63 Gurgaon
18 CDA, Guwahati	41 PCDA(Navy), Mumbai	64 PCDA, New Delhi
19 Computer Centre Lucknow	42 PAO(ORs) ASC Gaya	65 AAO/LAO/DPDO Leh
20 Jaipur	43 PAO(ORs) EME Secunderabad	66 PAO(ORs) Ladakh Scouts, Leh
21 BEG, Kirkee	44 PAO(ORs) AOC Secunderabad	67 Jodhpur
22 Subathu	45 PAO(ORs) MCI Bangalore	68 Srinagar
23 CDA, Chennai	46 PAO(ORs) 14 GTC Subathu	69 Lansdowne
24 PCDA(NC), Jammu	47 PAO(ORs) 58 GTC, Shillong	70 Jamnagar
		71 Siliguri

Detailed instructions regarding journalizing the various transactions are contained in Codes and Manuals. A few examples of Punching Medium for operating RD&R heads are given in this Appendix. These dummy PM should not be taken as standard journal entries but should be taken as examples for guidance. The journal entries may vary for transactions / rectifications taking into account the past compilations.

2. In respect of transactions relating to Loans and Advances and Public Account heads, Section Code wise details of each transaction i.e name of the individual, particulars of the unit / formation / office / Ministry, month of Sectional Compilation, Voucher No., reasons for originating transactions etc. needs to be invariably recorded by Punching Media Operating Sections / Sub-Offices in the appropriate ledgers / registers. In case, appropriate ledgers are not available, the information may be maintained in manuscript registers in the prescribed format.

3. Transactions for which Accounts Section is centrally responsible for raising claims against the concerned parties or for maintenance of ledgers / registers, vouchers in support of transactions are required to be attached by the Audit Sections / Sub-Offices with the copy of the Punching Medium.

SI No	Major Head	Description		Punching Medium					
				Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
1	0020	Deductions of direct taxes from payments to Contractors/Sub-Contractors under Section 194-C of the Income Tax Act 1961		Cheques and Bills (CB)	974		Service Heads	1000	
				Collection including deductions (00/002/00)	20				
				Primary Education Cess (00/002/05)	4				
				Secondary and Higher Education Cess (00/002/06)	2				
				Total	1000			1000	
2	0021	Deduction of Income Tax other than Union Emoluments (salary/contractors/pension etc)		Cheques and Bills (CB)	974		Service Heads	1000	
				Collection including deductions (00/003/00)	20				
				Primary Education Cess (00/003/09)	4				
				Secondary and Higher Education Cess (00/003/10)	2				
				Total	1000			1000	
3	0021	Refund of Income Tax {Provided Income Tax Authorities have authorized refund (salary/contractors/pension etc) }		Cheques and Bills (CB)	20				
				Collection including deductions (00/003/03)		20			
				Total	20	20			

4	Major Head	Description		Punching Medium					
	0049	Interest receipts of Central Government on House Building Advances		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	40000		Pay & Allowances Heads	42000	
				Interest on House Building Advances (00/004/07)	2000				
				Total	42000			42000	

5	Major Head	Description		Punching Medium					
	7610	Payment of House Building Advance to Shri 'X' (Non-DAD)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	700000		HBA (/0/012/07)	700000	
				Total	700000			700000	

6	Major Head	Description		Punching Medium					
	7610	Recovery of installment of House Building Advance from Shri 'X' (Non-DAD)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	40000		Pay & Allowances Heads	45000	
				House Building Advance 00/012/07)	5000				
				Total	45000			45000	

7	Major Head	Description		Punching Medium					
	8009	Recovery of General Provident Fund subscription from Shri 'X' (Non-DAD)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (CB)	40000		Pay & Allowances Heads	45000	
				General Provident Fund (00/015/01)	5000				
				Total	45000			45000	

8	Major Head	Description		Punching Medium					
	8009 2049	Annual Interest Charging on Funds		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				General Provident Fund (00/015/01)	5000		Interest on General Provident Funds (00/004/01)	5000	
				Total	5000			5000	

9	Major Head	Description		Punching Medium					
	8342 2049	Credit of bonus in the IRLAs of the PBOR		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Field Deposits (00/016/01)	40000		Interest (bonus) on Field Deposits (00/004/11)	40000	
				Total	40000			40000	

10	Major Head	Description		Punching Medium					
	8342	Defined Contribution Pension Scheme for Government Employees-Employees Contribution under Tier I (Transactions applicable for accumulations up to 31-03-08)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	40000		Pay & Allowances Heads	45000	
				Employees Contribution under Tier I (00/016/02)	5000				
				Total	45000			45000	

11	Major Head	Description		Punching Medium					
	8342 2071	Defined Contribution Pension Scheme for Govt. Employees-Government Contribution under Tier I (Transactions applicable for accumulations up to 31-03-08)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Govt Contribution under Tier I (00/016/03)	5000		Expenditure on Government Contribution for Defined Contribution Pension Scheme (DAD) (014/23)	5000	
				Total	5000			5000	

12	Major Head	Description		Punching Medium					
	8342	Transfer of Employees' Contribution and Government Contribution to DCPS applicable for accumulations up to 31-03-08		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Deduct- amount met from Defined Contribution Pension Scheme (00/014/76)		10000
							Employees contribution under Tier I (DAD) (00/016/02)	5000	
							Govt Contribution (DAD) (00/016/03)	5000	
				Total				10000	10000

13	Major Head	Description		Punching Medium					
	8342	Issue of cheques to Trustee Bank applicable for accumulations up to 31-03-08		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (CB)	10000		00/ 014/76	10000	
				Total	10000			10000	

14	Major Head	Description		Punching Medium					
	8342 0071	Transactions under Defined Contribution Pension Scheme (DCPS)-Recovery of the Employees' Contribution, w.e.f 01-04-09		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	40000		Pay & Allowances	45000	
				Recovery of the Employees' Contribution, Major Head 0071, Minor Head 500 (Code Head 00/016/04)	5000				
				Total	45000			45000	

15	Major Head	Description		Punching Medium					
	8342 0071	Transactions under Defined Contribution Pension Scheme-Government Contribution Major Head (DCPS) w.e.f 01-04-09		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Govt Contribution Major Head 0071, Minor Head -500 (Code Head 00/016/05)	5000		Major Head 2071-01-117	5000	
				Total	5000			5000	

16	Major Head	Description		Punching Medium					
	8342	Transactions under Defined Contribution Pension Scheme (DCPS) w.e.f 01-04-09- Issue of cheques to Trustee Bank		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	10000				
				Employees Contribution under MH 0071-500 (Code Head 00/016/04)		5000			
				Govt Contribution under MH 0071-500 (Code Head 00/016/05)		5000			
				Total	10000				

17	Major Head	Description		Punching Medium					
	8551	Defence Advances on Cash Requisitions-Imprest Holder's Advance		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B).	3000000		Imprest Holder's Advance (00/018/60)	3000000	
				Total	3000000			3000000	

18	Major Head	Description		Punching Medium					
	8551	Clearance of Defence Advances on compilation of accounts from Executives-Imprest Holder's Advance		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Imprest Holder's Advance (00/018/60)	3000000		Service Heads	3000000	
				Total	3000000			3000000	

19	Major Head	Description	(a)	Punching Medium					
	8551	Defence Advances to Military Farms by DDMF out of his Cash Assignment.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	3000000		Imprest Holder's Advance (00/018/60)	3000000	
				Total	3000000			3000000	

20	Major Head	Description	(b)	Punching Medium					
	8551	Defence Advances to Military Farms by DDMF out of his Cash Assignment-On receipt of monthly account from Military Farms say for Rs 2000000 in the case of (a) above including working advance paid by Military Farms for Rs 20000		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Imprest Holder's Advance (00/018/60) (Working Advance)		20000
							Amount adjustable in PCsDA/CDA's Offices (00/018/61)	20000	
				Imprest Holder's Advance (00/018/60)	1980000		Service Heads	1980000	
				Total	1980000			2000000	20000

21	Major Head	Description	(c)	Punching Medium					
	8551	Defence Advances to Military Farms by DDMF out of his Cash Assignment-On receipt on next month's account when 'working advance' and balance amount of Rs 1000000 has also been utilized by the MF {in the cases of (a) and (b) above}.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Imprest Holder's Advance (00/018/60)	1000000		Service Heads	1020000	
				00/018/61	20000				
				Total	1020000			1020000	

22	Major Head	Description	(a)	Punching Medium					
	8659	Transactions arising in the books of Controllers but adjustable in the books of PAO of Civil Ministries (Say Ministry of Home Affairs (020/38)) in respect of a deputationist-Bookings of Credit Transactions under suspense		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (CB)	50000		Pay and Allowances Heads	62000	
				General Provident Fund (00/020/38)	5000				
				HBA (00/020/38)	7000				
				Total	62000			62000	

23	Major Head	Description	(b)	Punching Medium					
	8659	Transactions arising in the books of Controllers but adjustable in the books of PAO of Civil Ministries (Say Ministry of Home Affairs (020/38)) in respect of a deputationist-Clearance of Credit transactions by issue of cheques to PAO (along with details)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (C.B)	12000				
				General Provident Fund (00/020/38)		5000			
				HBA (00/020/38)		7000			
				Total	12000	12000			

24	Major Head	Description	(a)	Punching Medium					
		8551 Transactions arising in the books of Controllers but adjustable in the books of PAO of Civil Ministries {Say Ministry of Home Affairs (020/38)} for rendering the services by Ministry of Defence-booking of suspense (claim will be sent to PAO, Ministry of Home Affairs}		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Service Heads		12000
							00/020/38	12000	
							Total	12000	12000

25	Major Head	Description	(b)	Punching Medium					
		8551 Transactions arising in the books of Controllers but adjustable in the books of PAO of Civil Ministries {Say Ministry of Home Affairs (020/38)} for rendering the services by Ministry of Defence-Clearance of suspense on receipt of DD/cheques from PAO, Ministry of Home Affairs.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							00/020/80	12000	
							00/020/38		12000
							Total	12000	12000

26 Transactions of AG suspense will be booked in the manner of PAO Suspense

27	Major Head	Description	(a)	Punching Medium					
		8670 Issue of Defence Cheques		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (CB)	5000		Service Heads	5000	

28	Major Head	Description	(b)	Punching Medium					
		8670 Issue of Electronic Advice to RBI (issue of mandate without operating Defence Cheque)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Pay and Accounts Offices Electronic Advice (Code Head 020/91)	5000		Service Head	5000	

29	Major Head	Description	©	Punching Medium					
		8670 Issue of fresh Defence Cheque in lieu of lost cheque		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (CB)	5000				
				Cheques and Bills (00/020/81)		5000			
				Total	5000	5000			

30	Major Head	Description	(d)	Punching Medium					
	8670	Defence Cheque Cancelled or withdrawn		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (00/020/81)		5000	Service Heads		5000

31	Major Head	Description	(a)	Punching Medium					
	8659	Defence Cheque erroneously issued to wrong party and paid by the Bank.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Service Heads		5000
							Cheque cancelled but paid (00/020/87)	5000	
							Total	5000	5000

32	Major Head	Description	(b)	Punching Medium					
	8659 8677	If the party who was credited the Defence Cheque, remits the amount through DD/cheque and amount is deposited through MRO .		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Remittances into Banks/ treasuries (00/020/80)	5000	
							Cheque cancelled but paid (00/020/87)		5000
							Total	5000	5000

33	Major Head	Description	(c)	Punching Medium					
	8659	In the case of (a) above if the amount is irrecoverable, write off sanction under Para 53 of Defence Account Code (Edition 1994) / Rule 38 of Government Accounting Rules, 1990, if accorded.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Cheque cancelled but paid (00/020/87)		5000
							Ledger Balance Adjustment Account (021/70)	5000	
							Total	5000	5000

34	Major Head	Description		Punching Medium					
	8675	Compilation of Main Scrolls- Suppose on the last working day as per ‘Register of Main Scrolls’, the totals of gross debit and credit transactions for the month of July 09 were reported for Rs 110.00 and Rs 85.00 respectively and totals for Debit Scrolls and Credit instruments as on 31-07-09 intimated by FPB are worked out Rs 100.00 and Rs 80.00 respectively.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				RB Deposits 00/021/00) (Debit Scrolls)	100		RB Deposits 00/021/00)	80	
				Cheques and Bills (020/81)		100	Remittance into Banks/treasuries (020/80) (Credit Scrolls)		80

35	Major Head	Description		Punching Medium					
	8559	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for FPB transactions when monthly RBI CAS figures are more than the Verified Copy of DMS figures - Suppose RBI CAS has intimated debit figures as Rs 110.00 a for the month of July 09, as against the figures of Rs 100 intimated by the FPB.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	28/021/00 (RB Deposits)	10		03/020/76 (PSB Suspense) (SBI/Associate Banks)	10	
			OR						
			(b)	00/021/00 (RB Deposits)	10		03/020/83{RB Suspense Unclassified)} (RBI branches)	10	

36	Major Head	Description		Punching Medium					
	8659	Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) in respect of debit transactions-if the RBI CAS has withdrawn excess advice in the next month's accounts.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	28/021/00 (RB Deposits)		10	03/020/76 (PSB Suspense) (SBI/Associate Banks)		10
			OR						
			(b)	00/021/00 (RB Deposits)		10	03/020/83 {RB Suspense (Unclassified)} { RBI branches)		10

37	Major Head	Description		Punching Medium					
	8659	Compilation of PSB Suspense and RB Suspense (Unclassified) (020/83) for FPB transactions when RBI CAS figures are more than the Verified Copy of DMS figures- Suppose RBI CAS has intimated credit figures as Rs 85.00 for the month of July 09, as against the figures of Rs 80.00 intimated by the FPB.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	03/020/76 (PSB Suspense) (SBI/Associate Banks)	5		28/021/00 (RB Deposits)	5	
			OR						
			(b)	03/020/83 (RB Suspense (Unclassified)) (RBI branches)	5		021/00 (RB Deposits	5	

38	Major Head	Description		Punching Medium					
	8659	Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) Credit transactions if the RBI CAS withdraws the excess advice in the next month's accounts.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	03/020/76 (PSB Suspense) (SBI/Associate Banks)		5	28/021/00 (RB Deposits)		5
			OR						
			(b)	03/020/83 {RB Suspense (Unclassified) } { RBI branches)		5	00/021/00 (RB Deposits)		5

39	Major Head	Description		Punching Medium					
	8659	When Focal Point Branch forwards Debit Scrolls/ paid cheques/payment certificate in support of advice of the RBI, CAS, Nagpur already booked to suspense.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	00/020/81 (Cheques and Bills)		10	03/020/76 (PSB Suspense) (SBI/Associate Banks)		10
			OR						
			(b)	00/020/81(Cheques and Bills)		10	03/020/83 {RB Suspense (Unclassified)} { RBI branches}		10

40	Major Head	Description		Punching Medium					
	8659	When Focal Point Branch forwards Credit Scrolls/ copy of the DMRO / receipts certificate in support of the excess advice of the RBI, CAS, Nagpur, already booked to suspense.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	03/020/76 (PSB Suspense) (SBI/Associate Banks)		5	00/020/80 Remittances into Banks / Treasuries		5
			OR						
			(b)	03/020/83 {RB Suspense (Unclassified) }(RBI branches)		5	00/020/80 Remittances into Banks / Treasuries		5

41	Major Head	Description		Punching Medium					
	8559	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for FPB transactions when RBI CAS figures are less than the figures of Verified Copy of DMS - Suppose RBI CAS has intimated debit figures as Rs 90.00 for the month of July 09 against the compiled figures of Rs 100.00 intimated by the FPB		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	28/021/00 (RB Deposits)		10	03/020/76 (PSB Suspense) (SBI/Associate Banks)		10
			OR						
(b)	021/00 (RB Deposits)		10	03/020/83 {RB Suspense (Unclassified)} (When transactions with RBI branches)		10			

42	Major Head	Description		Punching Medium					
	8659	Clearance of Suspense when RBI CAS figures were less than the Main Scrolls figures- On receipt of advice from RBI, CAS, Nagpur in the case of debit Scrolls		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	28/021/00 (RB Deposits)	10		03/020/76 (PSB Suspense) (transactions with SBI/Associate Banks)	10	
			(b)	00/021/00 (RB Deposits)	10		03/020/83 {RB Suspense (Unclassified)} (transactions with RBI branches)	10	

43	Major Head	Description		Punching Medium					
	8659	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for FPB transactions when RBI CAS figures are less than the figures of Verified Copy of DMS -Suppose RBI CAS has intimated credit figures as Rs 75.00 for the month of July 09 against the figures of Rs 80.00 intimated by the FPB		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	03/020/76 (PSB Suspense) (SBI/Associate Banks)		5	28/021/00 (RB Deposits)		5
			(b)	03/020/83 {RB Suspense (Unclassified)} (RBI branches)		5	00/021/00 (RB Deposits)		5

44	Major Head	Description		Punching Medium					
	8659	Clearance of suspense when RBI CAS figures were less than the Main Scrolls figures- On receipt of advice from RBI, CAS, Nagpur in the case of Credit Scrolls		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	03/020/76 (PSB Suspense) (SBI/Associate Banks)	5		28/021/00 (RB Deposits)	5	
			OR						
(b)	03/020/83 (RB Suspense (Unclassified)) (RBI branches)	5		00/021/00 (RB Deposits)	5				

45	Major Head	Description		Punching Medium					
	8659	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for Inter-Governmental Debit Transactions when RBI CAS figures are more than the figures of Settlement Accounts /Vouchers /Pension Payment Scrolls during the month - Suppose RBI CAS has intimated total debit figures of Rs 110.00 for the month of July 09 as against the total Settlement Accounts/Vouchers/Pension Payment Scrolls of Rs 100.00 received during the month.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	00/021/00 (RB Deposits)	110		00/020/82 RB Suspense (Classified)	100	
							00/020/83 {RB Suspense (Unclassified) (Department of Post and Railways)}	10	
			(b)	74/021/00 (RB Deposits)	110		74/020/82 RB Suspense (Classified)	100	
							74/020/83 {RB Suspense (Unclassified) } (CCA, MEA transactions)	10	
			(c)	74/021/00 (RB Deposits)	110		00/020/84 RB Suspense English	100	
							74/020/83 (English transactions)	10	
			(d)	00/021/00 (RB Deposits)	110		00/020/82 RB Suspense (Classified) (DAD Cell)	100	
							00/031/01, 00/032/01, 00/033/01, 00/034/01 (Department of Supply Suspense) (DAD Cell)	10	
			(e)	00/021/00 (RB Deposits)	110		00/020/76 PSB Suspense (Pension transactions)	100	
							00/020/83 {RB Suspense (Unclassified) }	10	

46	Major Head	Description		Punching Medium					
	8659	Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) in the above cases of Inter-Governmental Debit Transactions (when RBI CAS figures were more than the figures of Settlement Account / Vouchers / Pension Payment Scrolls received during the month) - On receipt of requisite Settlement Accounts /Vouchers / PPS, the RB Deposit figures will remain unchanged and suspense will be cleared by booking Settlement Accounts/Vouchers/PPS to relevant settlement accounts heads.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)			(+)
			(a)				00/020/83 {RB Suspense (Unclassified)} (Department of Post and Railways)		10
							020/82{RB Suspense (Classified)} (Department of Post and Railways)	10	
			(b)				74/020/83{RB Suspense (Unclassified)}(CCA, MEA transactions}		10
							74/020/82{RB Suspense (Classified)}(CCA, MEA transactions)}	10	
			(c)				74/020/83 {RB Suspense (Unclassified)} (English Transactions)		10
							00/020/84 RB Suspense English (English transactions)	10	
			(d)				031/01, 032/01, 033/01, 034/01 {Department of Supply Suspense} (DAD Cell transactions)}		10
							0020/82 RB Suspense (Classified) {Department of Supply Suspense} (DAD Cell transactions)}	10	
			(e)				020/83 {RB Suspense (Unclassified) } (Pension transactions)		10
							00/020/76(PSB Suspense) (Pension transactions)	10	

47	Major Head	Description		Punching Medium					
	8559	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for Inter-Governmental Credit Transactions when RBI CAS figures are more than the figures of Settlement Accounts /Vouchers /Pension Payment Scrolls during the month- Suppose RBI CAS has intimated credit figures of Rs 85.00 for the month of July 09 as against the total Settlement Accounts/Vouchers/Pension Payment Scrolls of Rs 80.00 received during the month.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	00/020/82 RB Suspense (Classified)	80		00/021/00 (RB Deposits)	85	
				00/020/83 {RB Suspense (Unclassified)} (Department of Post and Railways)	5				
			(b)	74/020/82 RB Suspense (Classified)	80		00/021/00 (RB Deposits)	85	
				74/020/83 {RB Suspense (Unclassified) (CCA, MEA transactions)	5				
			(c)	00/020/84 RB Suspense English	80		74/021/00 (RB Deposits)	85	
				74/020/83 (English transactions)	5				
			(d)	00/020/82 RB Suspense (Classified)	80		00/021/00 (RB Deposits)	85	
				00/031/01, 00/032/01, 00/033/01, 034/01 (Department of Supply Suspense) (DAD Cell)	5				
			(e)	00/020/76 PSB Suspense (Pension transactions)	80		00/021/00 (RB Deposits)	85	
				00/020/83 {RB Suspense (Unclassified)} (Pension transactions)	5				

48	Major Head	Description	Punching Medium					
			Code Head	Receipts		Code Head	Charges	
				(+)	(-)		(+)	(-)
8559		Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) in the above cases (of Inter-Governmental Credit Transactions when RBI CAS figures are more than the figures of Settlement Account/Vouchers/Pension Payment Scrolls received during the month)- On receipt of requisite Settlement Accounts / Vouchers / PPS, the RB Deposit figures will remain unchanged and suspense will be cleared by booking Settlement Accounts/Vouchers/PPS to relevant heads.	(a)	00/020/83 {RB Suspense (Unclassified)} (Department of Post and Railways)		5		
				00/020/82{RB Suspense (Classified)} (Department of Post and Railways)	5			
			(b)	74/020/83 {RB Suspense (Unclassified)} (for CCA, MEA		5		
				74/020/82 {RB Suspense (Classified)} (CCA, MEA)	5			
			(c)	74/020/83 {RB Suspense (Unclassified)}(English transactions)		5		
				00/020/84 (RB Suspense English) (English transactions)	5			
			(d)	00/031/01, 00/032/01, 00/033/01, 00/034/01 {Department of Supply Suspense}(DAD Cell transactions)}		5		
				RB Suspense (Classified) (020/82) {Department of Supply Suspense}(DAD Cell transactions)}	5			
			(e)	020/83 {RB Suspense (Unclassified)} (Pension transactions)		5		
				00/020/76 (PSB Suspense) (Pension transactions)	5			

49	Major Head	Description		Punching Medium						
	8559	Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for Inter-Governmental Debit Transactions when RBI CAS figures are less than the figures of Settlement Accounts / Vouchers / Pension Payment Scrolls during the month - Suppose RBI CAS has intimated total debit figures of Rs 90.00 for the month of July 09 as against the total Settlement Accounts/Vouchers/PPS of Rs 100.00 received during the month.		Code Head	Receipts		Code Head	Charges		
						(+)	(-)		(+)	(-)
			(a)	00/021/00 (RB Deposits)	90		00/020/82 RB Suspense (Classified)	100		
							00/020/83 {RB Suspense (Unclassified) }(Department of Post and Railways)		10	
			(b)	74/021/00 (RB Deposits)	90		74/020/82 RB Suspense (Classified)	100		
							74/020/83 {RB Suspense (Unclassified) }(CCA, MEA transactions)		10	
			(c)	74/021/00 (RB Deposits)	90		00/020/84 RB Suspense English	100		
							74/020/83 (English (English transactions))		10	
			(d)	00/021/00 (RB Deposits)	90		020/82 RB Suspense (Classified)	100		
							031/01, 032/01,033/01, 034/01 (Department of Supply Suspense) (DAD Cell)		10	
			(e)	00/021/00 (RB Deposits)	90		00/020/76 PSB Suspense	100		
00/020/83 {RB Suspense (Unclassified) (Pension transactions)		10								

50	Major Head	Description		Punching Medium					
	8559	Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) in the above cases (for Inter-Governmental Debit Transactions when RBI CAS figures are less than the figures of Settlement Account/Vouchers/Pension Payment Scrolls during the month)- On receipt of advice from RBI CAS, Nagpur.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
			(a)	00/021/00 (RB Deposits)	10		00/020/83 {RB Suspense (Unclassified)} (Department of Post and Railways)	10	
			(b)	74/021/00 (RB Deposits)	10		74/020/83 {RB Suspense (Unclassified)} (CCA, MEA)	10	
			(c)	74/021/00 (RB Deposits)	10		74/020/83 {RB Suspense (Unclassified)} (English transactions)	10	
			(d)	00/021/00 (RB Deposits)	10		00/031/01,00/032/01, 00/033/1, 00/034/1 (Department of Supply) (DAD Cell)	10	
			(e)	00/021/00 (RB Deposits)	10		00/020/83 {RB Suspense (Unclassified)}	10	

51	Major Head	Description		Punching Medium					
				Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
8559		Compilation of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) for Inter-Governmental Credit Transactions when RBI CAS figures are less than the figures of Settlement Accounts /Vouchers /Pension Payment Scrolls during the month - Suppose RBI CAS has intimated credit figures of Rs 75.00 for the month of July 09 as against the total Settlement Accounts / Vouchers / PPS of Rs 80.00 during the month.	(a)	00/020/82 RB Suspense (Classified)	80		00/021/00 (RB Deposits)	75	
				00/020/83 {RB Suspense (Unclassified)} (Department of Post, Railways)		5			
			(b)	74/020/82 RB Suspense (Classified)	80		00/021/00 (RB Deposits)	75	
				74/020/83{RB Suspense (Unclassified)}(CCA, MEA transactions)		5			
			(c)	00/020/84 RB Suspense English	80		74/021/00 (RB Deposits)	75	
				74/020/83 (English transactions)		5			
			(d)	00/020/82 RB Suspense (Classified)	80		021/00 (RB Deposits)	75	
				031/01, 032/01,033/01, 034/01 (Department of Supply) (DAD Cell)		5			
			(e)	00/020/76 PSB Suspense	80		021/00 (RB Deposits)	75	
				00/020/83 {RB Suspense (Unclassified)}		5			

52	Major Head	Description		Punching Medium					
				Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
8559		Clearance of PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) in the above cases for Inter-Governmental Credit Transactions when RBI CAS figures are less than the figures of Settlement Accounts / Vouchers / Pension Payment Scrolls during the month - On receipt of advice /missing advice from the RBI CAS	(a)	00/020/83 {RB Suspense (Unclassified)} (Department of Post and Railways)	5		00/021/00 (RB Deposits)	5	
			(b)	74/020/83{RB Suspense (Unclassified)} CCA,MEA transactions)	5		74/021/00 (RB Deposits)	5	
			(c)	74/020/83{RB Suspense (Unclassified)} (English transactions)	5		74/021/00 (RB Deposits)	5	
			(d)	00/031/01, 00/033/1, 00/034/1 (Department of Supply) (DAD Cell)	5		00/021/00 (RB Deposits)	5	
			(e)	00/020/83 {RB Suspense (Unclassified)} (Pension transactions)	5		00/021/00 (RB Deposits)	5	

53	Major Head	Description	Punching Medium					
	8559	Debit Advised to RBI, CAS, Nagpur on Defence Proforma Account by Railways / Department of Post / Department of Supply / CCA (MEA) - On receipt of vouchers from the above departments. Audit Sections concerned will carry out the adjustments	Code Head	Receipts		Code Head	Charges	
				(+)	(-)		(+)	(-)
						Service Heads	5000	
						RB Suspense (Classified) (00/020/82)		5000

54	Major Head	Description		Punching Medium					
	Major Head 8559	Debit Advised to RBI, CAS, Nagpur on Defence Proforma Account by Railways / Department of Post / Department of Supply / CCA (MEA) - On receipt of monthly Advice / Clearance Memo from RBI, CAS, Nagpur by Accounts Section.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				RB Deposit (021/00)			RB Suspense (Classified)	5000	

55	Major Head	Description		Punching Medium					
	8559	Credit Advised to RBI CAS, Nagpur on the Defence Proforma Account by Railways / Department of Post / Department of Supply / CCA(MEA) -On receipt of vouchers from the above departments Audit Section will carry out the adjustment.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Service Head concerned	5000				
				RB Suspense (Classified) (00/020/82)		5000			

56	Major Head	Description		Punching Medium					
	8559	Credits advised to RBI CAS, Nagpur on the Defence Proforma Account by Railways/Department of Post/Department of Supply/CCA (MEA) -On receipt of monthly Advice / Clearance Memo from RBI, CAS, Nagpur by Accounts Section		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				RB Suspense (Classified)/00/020/082	5000		RB Deposit (00/021/00)	5000	

57	Major Head 8559	Description	(a)	Punching Medium					
		Booking of un-credited items to Suspense received from the banks under e-payments		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (020/81)		5000	Un-credited items under e-payments (00/020/96)		5000
				OR					
				Pay and Accounts Offices Electronic Advice (020/91)		5000	Un-credited items under e-payments (020/96)		5000

58	Major Head 8559	Description	(b)	Punching Medium					
		Clearance of Suspense of un-credited items under e-payments		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (020/81)	5000		Un-credited items under e-payments (00/020/96)	5000	
				OR					
				Pay and Accounts Offices Electronic Advice (020/91)	5000		Un-credited items under e-payments (00/020/96)	5000	

59	Major Head 8671	Description	(a)	Punching Medium					
		Defence Cheque issued to the Public Fund Account for Departmental Advances in connection with a law suit or advance of a miscellaneous nature (under Rule 70 of GFR / analogous authority for Services)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (020/81)	5000		Departmental Balances (00/020/97)	5000	

60	Major Head 8671	Description	(b)	Punching Medium					
		Clearance of Departmental Advances in the case of (a) above.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Departmental Balances (020/97)	5000		Service Heads	5000	

61	Major Head	Description	(a)	Punching Medium					
	8674	Security Deposits made to higher appellate Courts to obtain Stay Orders on the Decree awarded by Lower Courts, amount deposited in Supreme Court of India as Security for the costs of respondents in Appeals filed by Government against the decision of Higher courts.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (020/81)	5000		Security amount deposited with Courts (00/020/99)	5000	

62	Major Head 8674	Description	(b)	Punching Medium					
		Clearance of Security deposits - When the decree is awarded in favour of the Government, and amount remitted by the court is deposited through MRO		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Remittances into Banks/treasuries (00/020/80)	5000	
							Security amount deposited with Courts (00/020/99)		5000

63	Major Head	Description		Punching Medium					
	8674	Clearance of Security deposits made to higher appellate Courts - When the decree is awarded in favour of the individual.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Security amount deposited with Courts (020/99)	5000		Relevant Service Head duly prefixed with Category '99'	5000	

64	Major Head 8674	Description		Punching Medium					
		Security Deposits by Central Government Offices with the State Electricity Boards/ Corporations/ Municipalities etc. for supply of Energy, Water etc.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Cheques and Bills (020/81)	5000		Security Deposits by Central Government Offices (00/020/85)	5000	

65	Major Head	Description		Punching Medium					
	8677	Action by Audit Sections/Sub-Offices- On receipt of Original copy of the Military Receivable Order (OMRO) from the Banks along with Credit Scroll		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Remittances into Banks/Treasuries (00/020/80)	5000	
							Relevant Service Heads		5000
OR									
			Relevant Service Heads	5000					

66	Major Head	Description		Punching Medium					
	8680	When un-reconciled ledger balances (say debit of Rs 5000.00 in respect of RB Suspense (Unclassified) (20/83)) is written off under Para 53 of Defence Account Code / 38 of Government Accounting Rules, 1990.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							102- Write off from heads of Accounts closing to balance (00/021/71)	5000	
							RB Suspense (Unclassified) (00/20/83)}		5000

OR									
67	Major Head	Description	(a)	Punching Medium					
	8682	Acquittances Rolls / payment of Fund authorities transferred to the PAO (ORs) within the same PCsDA/CsDA Offices		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Advances- Pay Accounts Offices (00/018/65)		100000
							Transfers between Pay Accounts Offices of the same Ministry (00/022/15)	100000	

68	Major Head	Description		Punching Medium					
	8682	Clearance of Suspense by the receiving PAO(ORs) on receipt of Acquittances Rolls / payment of Fund authorities vouchers (within the same PCsDA/CsDA Offices)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Advances- Pay Accounts Offices (00/018/65)	100000	
				Transfers between Pay Accounts Offices of the same Ministry (022/15)	100000				

69	Major Head 8687	Description	(a)	Punching Medium					
		Adjusting Account with Railways-When PCsDA/CsDA send the debits vouchers directly to the concerned FA & CAO of the Railways (say Southern Railway, Chennai) and simultaneously send advise to RBI, CAS, Nagpur for debiting the accounts of the Railways and crediting the accounts of the Ministry of Defence		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Adjusting Account Southern Railway, Chennai (00/023/02)	100000	
							Relevant Service Heads		100000

70	Major Head 8682 8675	Description	(b)	Punching Medium					
		Adjusting Account with Railways- In the case of (a) above, on receipt of Clearance Memo/ Advice.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Adjusting Account Southern Railway, Chennai (00/023/02)		100000
							RB Deposits (00/021/00)	100000	

71	Major Head 8682	Description	(a)	Punching Medium					
		Adjusting Account with Railways-When PCsDA/CsDA send the credit vouchers directly to the concerned FA & CAO of the Railways (say Southern Railway, Chennai) and simultaneously send advise to RBI, CAS, Nagpur for crediting the accounts of the Railways and debiting the accounts of the Ministry of Defence		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Adjusting Account Southern Railway, Chennai (00/023/02)	100000		Relevant Service Heads		100000

72	Major Head 8682 8675	Description	(b)	Punching Medium					
		Adjusting Account with Railways- In the case of (a) above, on receipt of Clearance Memo/ Advice.		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Adjusting Account Southern Railway, Chennai (00/023/02)		100000			
				RB Deposits (00/021/00)	100000				

73	Major Head	Description	(a)	Punching Medium					
	8797 7610	Exchange Accounts- Transfer of HBA of Rs 120000.00 outstanding against a DAD individual transferred from CDA, Patna to PCDA (SC), Pune (Originating Action)		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				House Building Advances (012/17)	120000				
				Originating Payments by Controllers of Defence Accounts , Patna on account of Pr. Controller of Defence Accounts (SC), Pune (074/21)		120000			

74	Major Head	Description	(b)	Punching Medium						
	8797	Exchange Accounts- Balances of HBA of Rs 120000.00 outstanding against a DAD individual received by PCDA (SC), Pune from CDA, Patna {Responding Action against example (a) above}		Code Head	Receipts		Code Head	Charges		
					(+)	(-)		(+)	(-)	
				House Building Advances (012/17)		120000				
							Responding Debits by PCDA (SC), Pune (070/22)		120000	

75	Major Head 8797	Description	(c)	Punching Medium						
		Exchange Accounts- In case HBA of Rs 120000.00 outstanding against a DAD individual was erroneously initiated by CDA, Patna against PCDA (SC), Pune instead of CDA (Army), Meerut-withdrawal of transaction by the CDA Patna against example (a) . The transactions against two DID Schedules would be outstanding against the PCDA (SC), Pune.		Code Head	Receipts		Code Head	Charges		
				(+)	(-)	(+)		(-)		
				House Building Advances (012/17)		120000				
				Originating Payments by Controllers of Defence Accounts, Patna on account of Pr. Controller of Defence Accounts (SC), Pune (074/21) (Withdrawal of Transaction at Sl No 73)	120000					

76	Major Head 8797	Description	(d)	Punching Medium					
		Exchange Accounts- In case of erroneous originating action by CDA Patna, responding action by PCDA (SC), Pune in the case of example (a) above		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Exchange Accounts Suspense (020/72)		120000			
							Responding Debits by PCDA (SC), Pune (070/22)		120000

77	Major Head	Description	(e)	Punching Medium					
	8797	Exchange Accounts- Responding action by PCDA (SC), Pune in the case of example (c) above		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Exchange Accounts Suspense (020/72)	120000				
							Originating Payments by Controllers of Defence Accounts , Patna on erroneously passed on to Pr. Controller of Defence Accounts (SC), Pune (074/21)	120000	

78	Major Head	Description	(a)	Punching Medium					
	8797	Exchange Accounts- Transfer of debit balances of Acquittances Rolls amounting to Rs 2600000.00 from CDA (Army) to CDA Bangalore		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
							Pay Accounts Officer's Advances (018/65)		2600000
							Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Bangalore (075/21)	2600000	

79	Major Head	Description	(b)	Punching Medium					
	8797	Exchange Accounts- Transfer of debit balances of Acquittances Rolls amounting to Rs 2600000.00 from CDA (Army) to CDA Bangalore - Responding Action by CDA Bangalore		Code Head	Receipts		Code Head	Charges	
					(+)	(-)		(+)	(-)
				Responding Debits by Controllers of Defence Accounts to Controller of Defence Accounts (Army), Meerut (073/22)	2600000		Pay Accounts Officer's Advances (018/65)	2600000	

80	Major Head	Description	(a)	Punching Medium				
	8797	Exchange Accounts- Transfer of paid cheques amounting to Rs 2900000.00 pertaining to CDA Bangalore erroneously received from FPB along with Debit Scroll and accounted for and come to notice of CDA (Army) Meerut after verification of DMS. Originating Action by CDA(Army)		Code Head	Receipts		Code Head	Charges
					(+)	(-)		
				Cheques and Bills (00/020/81)	29000000			
				Originating Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Bangalore (075/21)		2900000		

81	Major Head	Description	(b)	Punching Medium				
	8797	Exchange Accounts- Responding Action by CDA Bangalore		Code Head	Receipts		Code Head	Charges
					(+)	(-)		
				Cheques and Bills (00/020/81)		2900000	Responding Debits by Controllers of Defence Accounts Bangalore (073/22)	2900000

82	Major Head	Description	(a)	Punching Medium				
	8797	Exchange Accounts- Transfer of Duplicate Copy of MRO (DMRO) amounting to Rs 2900000.00 pertaining to CDA Bangalore, erroneously deposited in favour of CDA(Army) Meerut and received from FPB along with Credit Scroll and already compiled under 020/80 (-CH).		Code Head	Receipts		Code Head	Charges
					(+)	(-)		
							Remittances in to Banks/treasuries (00/020/80)	2900000
							Originating Receipts/Payments by other Controllers of Defence Accounts on account of Controller of Defence Accounts, Bangalore (075/21)	2900000

83	Major Head	Description	(b)	Punching Medium				
	8797	Exchange Accounts- Responding Action by CDA Bangalore in the case of (a) above		Code Head	Receipts		Code Head	Charges
					(+)	(-)		
				Responding Debits by Controllers of Defence Accounts Bangalore (073/22)		2900000	Remittances in to Banks/treasuries (00/020/80)	2900000