

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(g) Naval Armament Inspection Organisation:		
1. Officers	622/01	
2. Others	622/02	
3. Industrial Establishment	622/03	
4. Overtime allowances		
i). Others	622/04	
ii). Industrial Establishment	622/05	
5 Medical Treatment	622/06	Caters for amount paid towards Medical Reimbursement to Govt. Servants.
(h) Pay & Allowances of MES Establishment:		
1. Officers	623/01	
2. Others	623/02	
3. Overtime Allowance- Others	623/04	
4. Medical Treatment	623/06	Caters for amount paid towards Medical Reimbursement to Govt. Servants.
(i) Casual Employees	624/01	Expenditure connected with personnel not borne on the regular Naval establishment but engaged as casual labourers on contract for day to day functioning of the establishment.

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(b). Freight Charges:		Freight, port trust, dock dues, rail charges and other miscellaneous expenditure on stores (within Indian limits)
i). Transportation of Submarines	626/16	
ii). Transportation of Air Craft	626/17	
iii). Transportation of Naval Stores by Rail	626/18	
iv). Transportation of Ordnance Stores/Equipment by Road	626/19	
		Note: Sea freight charges payable in India on imported stores, will be compiled to the same head of account to which the cost of the stores is debited.
v) Transportation of Naval Stores/Equipment/Inventory by Air	626/31	
(c) Piloting and Towing	626/20	1. Pilotage fees to Navy Officers, Piloting and towing, mooring and wharfage fees.
		2. Dock dues, hire of boats, tugs etc. and assistance rendered in ports in connection with piloting, docking and undocking, mooring etc.
(d) Hire of Vessels	626/21	Hire charges of vessels for transport of stores and personnel from port to port and between port and ships
(e). Hired Transport:		
i). Personnel	626/25	1. Hire of Transport for personnel and Stores 2. No hire charges are payable to ASC when the MT in question belongs to the ASC itself.
ii). Stores	626/26	
(f). Passage and conveyance of MES Estt.	626/30	

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

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

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

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

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

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

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

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

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

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

Sub.Head (a) (contd.)

(vi) Hydrographic Equipment:

1.Local purchase	636/21	
2.Central Purchase	636/22	
3.Deduct-Value of Stores issued on payment to MES, Army & Air Force.	636/23	

(vii) Diving Equipment and
Stores:

1.Local purchase	636/29	
2.Central Purchase	636/30	
3. Deduct-Value of Stores issued on payment to MES, Army & Air Force.	636/31	

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

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

Sub.Head (a) (contd.)

(viii) Meteorology Equipment:

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

(ix) Equipment for Training:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(q) Research and Development in Navy		
(i) Engineering	650/31	
(ii) Electrical	650/32	
(iii) Weapon	650/33	
(iv) Armament	650/34	
(v) Naval Stores	650/35	
(vi) Medical	650/36	
(vii) Oceanography & Meteorology	650/37	
(viii) Aviation	650/38	
(ix) Underwater	650/39	
(x) Hydrography	650/40	
(xi) Miscellaneous	650/41	
(r) Security related Equipment		
i) Procurement	650/46	Expenditure on procurement of security related equipment costing less than Rs.10 Lakhs each with a life span of less than 7 years.
ii) Repair & Maintenance	650/47	Expenditure on repair & maintenance including expenditure on AMC, of all equipments purchased from revenue and capital budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
5. Maintenance and operation of installations:		
(a) Water supply:		
(i) Tariff	695/09	
(ii) Repairs (other)	695/10	
(b) Electric Supply:		
(i) Tariff	695/11	
(ii) Repairs (other)	695/12	
(c) Refrigeration and Air Conditioning:		
(i) Tariff	695/13	
(ii) Repairs (other)	695/14	
6. General Charges	695/15	
7. Departmental Charges	695/16	
8. Maintenance Dredging	695/17	
9. Maintenance of Marine Assets.	695/18	
10. Military Roads	695/19	
11. Furniture	695/20	
12. Special repairs:		As per Army Minor head 111 B (d)
(a) Buildings	695/21	
(b) Roads	695/22	
(c) Furniture	695/23	
(d) E/M Works	695/24	
13. Miscellaneous:		As per Army Minor head 111 B (e)
(a) B&R Maintenance	695/25	
(b) E&M Maintenance	695/26	
Sub-head "G"-Disaster Management Brick		
1. Central Purchase	696/01	
2. Local Purchase	696/02	
3. Miscellaneous	696/03	
4. Deduct- Value of stores issued on payment to other services.	696/04	(To cater for inter service/organization transfers and Book debits etc)

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) Unit allowances and miscellaneous expenses		
1. Afloat Establishments	677/01	<p data-bbox="813 501 1386 569">1.Official postage, postage labels for official telegrams</p> <p data-bbox="813 600 1386 667">2.Gharry and boat hire when proceeding on duty, washing of ships, hospital linen.</p> <p data-bbox="813 699 1386 1066">3.Boat hire for removing ashes etc. Tinning cooking utensils. Purchases of post and telegraph guides, Petty charges, Money order commission, conveyance of water to the ship, advertisement charges for purchasing of provisions, oils, fuel, coal etc. to ships, Advertisement charges for the sale of ships and vessels. Repairing cleaning etc. of carpets etc. held on permanent charge on board the ships. Purchase of typewriters for ships.</p> <p data-bbox="813 1098 1386 1203">4.Charges for registration of abbreviated telegraphic addresses. Educational training grant. Local purchase of petty stores.</p> <p data-bbox="813 1234 1386 1440">5.Musketry training of the sailors of the Navy ships, viz. (a) Hire of lorries to convey the sailors to the rifle ranges (b) Hire of military ranges and necessary equipment</p> <p data-bbox="813 1472 1110 1503">6.Maintenance of band</p> <p data-bbox="813 1535 1386 1640">7.Cost of photographs required for the identity passes (except in the case of private servants)</p>

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) (contd.)		
5.Dockyard	677/05	<p data-bbox="813 470 1024 497">1 Contingencies</p> <p data-bbox="813 537 1386 800">2 Official postage, postage labels for telegrams, purchase of office furniture, petty charges, purchase of liveries and clothing for servants, carriage of stationery and forms, carriage of office records, book binding charges, purchase and repairs to typewriters, advertisement charges for purchasing stores</p> <p data-bbox="813 840 1386 903">3.Maintenance of motor lorries excluding pay and overtime pay of drivers</p> <p data-bbox="813 942 1386 1005">4.Maintenance of Dockyard garden including wages of Malis.</p> <p data-bbox="813 1045 1386 1140">5.Charges for the registration of abbreviated telegraphic addresses. Maintenance of Dockyard clock tower</p> <p data-bbox="813 1180 1354 1243">6.Purchase of books of reference, periodicals and publications</p> <p data-bbox="813 1283 1386 1377">7.Cost of milk purchased locally for supply to individuals engaged in occupations involving risk of lead poisoning</p> <p data-bbox="813 1417 1386 1512">8. Cost of photographs required for the identity passes (except in the case of private servants)</p>
6.Naval Headquarters	677/06	<p data-bbox="813 1551 1105 1579">1. Office contingencies</p> <p data-bbox="813 1619 1386 1682">2. As enumerated against item (2) and other miscellaneous types of expenditure</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) 6(contd.)		<p data-bbox="813 401 1386 564">3.Expenditure of non-recurring nature debitable to the small measures grant as contemplated in Government of India Ministry of Defence letter No.6494-M/Coord(A), dated 23-8-48</p> <p data-bbox="813 604 1386 663">4.Rental charges, call bells and push buttons etc.</p> <p data-bbox="813 703 1386 800">5.Cost of photographs required for the identity passes (except in the case of private servants)</p> <p data-bbox="813 840 1386 1066">6.Honoraria payable to stenographers who are employed to take verbatim reports of the meetings, conferences, etc., arranged by the Naval Headquarters as contemplated in Ministry of Defence OM No.53399/CAO/A/(P&C)/4364/D (Est.I), dated 19.3.55</p> <p data-bbox="813 1106 1386 1203">7.Enertainment grant sanctioned by the Chief of Naval Staff (when appointment is held by Naval Officers vide NI 144/59)</p> <p data-bbox="813 1243 1386 1371">8.Expenditure towards the cost of fire precautionary arrangements in NHQ in respect of First Aid Fire appliances placed in NHQ.</p>
7.Other Miscellaneous Establishments	677/07	<p data-bbox="813 1409 1289 1436">Similar to those given against item 2.</p> <p data-bbox="813 1476 1386 1535">Entertainment grant sanctioned of the Flag Officer Commanding in-chief command</p>
8.Naval Armament Inspection Organisation	677/08	Similar to those given against item 2
9.Training of Civilian Employees of the Indian Navy	677/09	

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head (e) (contd.)		17. Irrecoverable bad debts and other losses to Government written off by C.F.A. 18. Fees for setting examination papers 19. Maintenance of buoys and Moorings for mine swept channels outstations 20. Cost of law suit in connection with the land used by or under the control of Navy 21. Testing charges of Indian Navy cylinders, instruments, machinery, etc. through outside agency 22. Compensation for losses in action by fire, shipwreck etc. 23. Losses of cash
(ii) Foreign Specialist/Training of Personnel Abroad:		
1. Foreign Specialists on deputation to India	685/01	
2. Indian personnel abroad for training/Acquisitions/Delivery of Acceptance Trails/Factory Acceptance Trails	685/02	
(f) Sports Activities	686/00	
(g) Departmental canteens:		
1. Pay and Allowances and other Misc. Expenditure	686/01	
2. Over-time Allowance	686/02	
(h) M.E.S. Establishment:		
1. Misc. Expenses except Conservancy & Hot weather charges	687/01	
2. Printing & stationery	687/02	
3. Telephone	687/03	
4. Payment of other Deptts. for work done for Defence	687/04	
(i) Grants-in-Aid to Institutions	688/00	
(j) Banking Cash Transaction Tax (BCTT)	689/00	Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head.
(k) Flight Safety Related Activities	690/00	