

## RECEIPT HEADS

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

Nature of the head	Code No.	Particulars of receipts compilable under the detailed heads shown in column 1
<b>(a).</b> Miscellaneous Receipts	101/30	<p data-bbox="824 478 1382 541">Recoveries on account of Pay &amp; Allowances.</p> <p data-bbox="824 579 1382 678">Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.</p> <p data-bbox="824 716 1382 814">Recoveries effected from Officers and Others on account of equipment damaged or deficient with regiments and batteries.</p> <p data-bbox="824 852 1382 915">Recoveries for medical comforts from troops proceeding by sea.</p> <p data-bbox="824 953 1382 1016">Recoveries from individuals on account of clothing lost or damaged.</p> <p data-bbox="824 1054 1382 1117">Recoveries made on account of losses and damages.</p> <p data-bbox="824 1155 1382 1218">All miscellaneous receipts other than those specially provided for.</p> <p data-bbox="824 1255 1382 1354">Recoveries on account of leave contribution. Amount realised as hire on account of cattle lent to officers and others.</p> <p data-bbox="824 1392 1382 1488">Fees recovered from candidates allowed to sit for departmental entrance examinations.</p> <p data-bbox="824 1526 1382 1625">Recoveries on account of excess expenditure of stimulants and of hospital furniture, utensils etc. lost or damaged.</p> <p data-bbox="824 1663 1122 1694">Fines for drunkenness.</p> <p data-bbox="824 1732 1382 1831">(Balance of Pay etc. of deserters and men sentenced to long term imprisonment, which are finally credited to Government).</p> <p data-bbox="824 1869 1382 1980">Recoveries on account of Pay &amp; Allowances of Army personnel (including reservists) recoverable from other Ministries/Governments.</p>

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

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

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

Nature of the head	Code No.	Particulars of receipts compilable under the detailed heads shown in column 1
<b>(a).</b> Miscellaneous Receipts	301/30	<p data-bbox="824 401 1383 464">Recoveries on account of Pay &amp; Allowances.</p> <p data-bbox="824 506 1383 600">Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.</p> <p data-bbox="824 642 1383 705">Recoveries made on account of losses and damages.</p> <p data-bbox="824 747 1383 810">Recoveries made on account of leave contribution.</p> <p data-bbox="824 852 1383 915">All miscellaneous receipts other than those specially provided for.</p> <p data-bbox="824 957 1383 1041">Fees recovered from candidates allowed to sit for departmental entrance examinations.</p> <p data-bbox="824 1083 1383 1236">Elements of Departmental charges (Establishment and Audit charges) levied on occasional or Deposit Works executed by M.E.S. referred to in paras 559(a) and 559(b) R.M.E.S. (reprint1982)</p>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
Sub Head C (b)-contd.		Realisation of chowkidari tax, receipts from hospital gardens.
		Sanatoria receipts and recoveries.
		Fees realised from private patients for the use of Military X-Ray Plant.
		Medical examination fee realised from personnel employed in regimental institutes, privately owned dairies, etc.
		Recoveries of disallowances in audit made in later year after the accounts of the previous year have been closed.
		Recoveries of contributions from civilians on account of C.H.S. Scheme.
		Receipts on account of hospitalisation charges of British Gorkhas in Indian Military Hospitals.
		Recoveries from the Bharat Electronics Ltd. On account of the initial expenditure incurred by the Government of India and adjusted originally under "Revenue".
		Sale proceeds of old newspapers and amenity stores.
		Ground rent received from bidders for Government stores auctioned but not cleared within the specified time.
		Refund of octroi charges and terminal tax.
		Fractional differences.

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
Sub Head C (b)-contd.		<p data-bbox="824 401 1382 464">Earnest Money deposits confiscated to Government.</p> <p data-bbox="824 506 1382 632">Contributions from other Departments or Governments on account of passage contributions in respect of personnel lent for service from the Army.</p> <p data-bbox="824 674 1382 800">Recoveries on account of passage contributions including those made in a later year after the accounts of the previous year have been closed.</p> <p data-bbox="824 842 1382 905">Branding and covering fees realised by Remount Establishment.</p> <p data-bbox="824 947 1382 1136">Recoveries affected during the course of the year in which the over payment occurred or in the subsequent year(s) will be compiled by deduction from expenditure under the head in which the payments were originally debited.</p>
<b>Sub Head 'D'</b> National Cadet Corps		
1.Other Misc. Receipts	585/30	