

## **PREFACE**

1. Since the publication of the 1992 Edition, many changes have taken place in the Classification Hand Book (CHB) which is a basic document for accounting of transactions in Defence Accounts Department on behalf of Defence Services. It has therefore been decided to bring out this edition, which incorporates all the changes issued and included upto Correction Slip No.42 of 2011.
2. This book contains the heads of classification operated on account of the Defence Services and is based on the structure of Budget and Accounts accepted by the Comptroller and Auditor General of India. Contents in this book do not convey any authority for incurring expenditure.
3. i) All amendments to this book relating to Major/Sub Major, Minor Heads of Account are issued by the Controller General of Defence Accounts with the concurrence of Ministry of Defence (Finance)/Controller General of Accounts, on the advice of Comptroller and Auditor General of India in terms of Article 150 of the Constitution of India.  
ii) In respect of Sub and Detailed heads of Accounts, the Controller General of Defence Accounts has been delegated powers to open such heads in consultation with Accredited Audit Officer viz. the Director General of Audit, Defence Services, in accordance with Ministry of Finance (Department of Expenditure), Controller General of Accounts circular No.5-82/TA dt.22-5-1982.
4. This edition of the Classification Hand Book supersedes the 1992 edition.

**Controller General of Defence Accounts**

New Delhi

Dated: 01.04.2010

## **‘An Overview of CHB’**

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

### **Major Head**

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

### **Sub-Major Head**

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

### **Minor Head**

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

### **Sub Head**

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

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

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

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

Sub-Head-D is allotted for Release Benefits.

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

### **Detailed Head**

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

Code Heads 101 to 599 – Army

Code Heads 600 to 699 – Navy

Code Heads 700 to 799 – Air Force

Code Heads 800 to 850 – Ord. Fys.

Code Heads 851 to 900 – DRDO

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## 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 1383 541">Recoveries on account of Pay &amp; Allowances.</p> <p data-bbox="824 579 1383 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 1383 814">Recoveries effected from Officers and Others on account of equipment damaged or deficient with regiments and batteries.</p> <p data-bbox="824 852 1383 915">Recoveries for medical comforts from troops proceeding by sea.</p> <p data-bbox="824 953 1383 1016">Recoveries from individuals on account of clothing lost or damaged.</p> <p data-bbox="824 1054 1383 1117">Recoveries made on account of losses and damages.</p> <p data-bbox="824 1155 1383 1218">All miscellaneous receipts other than those specially provided for.</p> <p data-bbox="824 1255 1383 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 1383 1488">Fees recovered from candidates allowed to sit for departmental entrance examinations.</p> <p data-bbox="824 1526 1383 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 1383 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 1383 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**

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

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

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

**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 data-bbox="824 674 1382 800">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 data-bbox="824 842 1382 1031">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 data-bbox="824 1073 1382 1167">Receipts by the Chief Inspector of Stores and Clothing on account of testing samples tendered by contractors.</p> <p data-bbox="824 1209 1382 1335">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 data-bbox="824 1377 1382 1440"><b>Note:</b> Fines levied on establishment (menials) are deducted from charges.</p> <p data-bbox="824 1482 1382 1566">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	

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

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

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

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

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

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

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

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



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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
(a) Other Miscellaneous Receipts.	670/30	<p data-bbox="824 396 1382 527">Recovery of leave contribution effected in respect of work done for private bodies or of service under other Deptts. and Foreign Govts.</p> <p data-bbox="824 569 1382 663">Recoveries in respect of passage pay of Naval Officers lent to private bodies and State Governments.</p> <p data-bbox="824 705 1382 768">Receipts on account of refund of passages paid in previous years to Naval Officers.</p> <p data-bbox="824 810 1382 894">Receipts from Dock hire, hire of yard craft and hire of vessels will also be booked to this head.</p> <p data-bbox="824 936 1382 1062">Recoveries on account of locally purchased or Dockyard manufactured stores, found damaged or short delivered by freight ships.</p> <p data-bbox="824 1104 1382 1293">Railway freight and other incidental expenses incurred in the dispatch of stores from Dockyard for other departments Governments (if the recoveries are made after the accounts of the year are closed) and Royal Navy.</p> <p data-bbox="824 1335 1382 1430">Recoveries on account of imported stores found damaged or short delivered by freight ships.</p> <p data-bbox="824 1472 1382 1535">Breakages and loss or damages of Naval mess kit and other stores.</p> <p data-bbox="824 1577 1382 1640">Sale proceeds of deserters clothing and other effects including credit balances.</p> <p data-bbox="824 1682 1382 1745">Sale proceeds of discharged men's clothing. Value of charts sold.</p>

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="824 401 1317 428">Sale proceeds of saw dust and ashes.</p> <p data-bbox="824 470 1382 533">Sale proceeds of Naval lists, and other publications.</p> <p data-bbox="824 575 1382 638">Fees recovered for surveying vessels other than Navy.</p> <p data-bbox="824 680 1382 743">Recoveries on account of damages caused to Naval Vessels by other Vessels.</p> <p data-bbox="824 785 1382 848">Receipts on account of testing Manila ropes.</p> <p data-bbox="824 890 1382 974">Penalty recovered from Naval Officers resigning before expiry of tenure of appointments.</p> <p data-bbox="824 1016 1382 1079">Hire on account of Navy motor lorries and electric trucks.</p> <p data-bbox="824 1121 1382 1184">Recoveries on account of penalties effected from contractors.</p> <p data-bbox="824 1226 1382 1310">Annual percentage recovery from the Chief of the Naval Staff in respect of supply of mess traps.</p> <p data-bbox="824 1352 1382 1436">Recoveries in respect of rebate on passages effected from shipping companies.</p> <p data-bbox="824 1478 1382 1541">Naval commissions on sale proceeds of stores pertaining to other Departments.</p> <p data-bbox="824 1583 1382 1646">Fees recovered from candidates at Naval entrance examination.</p>

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="824 401 1382 499">Recovery of rebate on Government passages, which cannot be recovered at the time of payment.</p> <p data-bbox="824 537 1382 636">Recoveries on account of hospital stoppages from Naval Civilians and Sailors.</p> <p data-bbox="824 674 1382 905">Fees realised on account of medical examination of Naval Pensioners in connection with commutation of pensions under civil rules when the medical board is formed of medical officers employed in the Navy. Recoveries of contributions from civilians on account of C.H.S. Scheme.</p> <p data-bbox="824 942 1365 970">(Other receipts not specially provided for.)</p> <p data-bbox="824 1008 1382 1106">Recoveries on account of loss of identity passes issued to civilians employed in the Navy.</p> <p data-bbox="824 1144 1382 1207">Recoveries on account of replacements and losses of security passes etc.</p> <p data-bbox="824 1245 1382 1470"> <b>Note:</b>  Recoveries affected during the course of the year in which the overpayment occurred or in the subsequent years will be compiled by deduction from expenditure under the head to which the payments were originally debited. </p>

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

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

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

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

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

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

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
<b>(a)</b> Leave and passage contributions from other Departments, Governments etc.	710/11	Recovery of leave salary contribution in respect of Air Force personnel on deputation to other departments.
<b>(b)</b> Other Miscellaneous Receipts	710/30	<p data-bbox="824 567 1382 661">Sale proceeds of waste paper, unserviceable articles etc. Other receipts not specially provided for.</p> <p data-bbox="824 703 1382 1102">Recoveries on account of hospital stoppages from Air Force personnel. Credits on account of lapsed cheques. Recovery of rebate on Government passage, which cannot be recovered at the time of payment. Recoveries of contributions from civilians on account of C.H.S. Scheme. Fines for drunkenness. Discharge purchase money. Balance of pay, etc. of deserters and men of Indian domicile only sentenced to long terms of imprisonment.</p> <p data-bbox="824 1144 1382 1207">Receipts on account of conservancy charges.</p> <p data-bbox="824 1249 1382 1396">Cost of services rendered by the Air Force in extinguishing outbreaks of fire outside Air Force areas including hire of Air Force Mechanical Transport used in connection therewith.</p> <p data-bbox="824 1438 1382 1606">Collection and refund of temporary passes money. Portion of fees of medical examination of Civil Aircrews by Air Force Medical Officers vide A.F.O. (D. Acts) 3 of 49.</p> <p data-bbox="824 1648 1382 1837">Recoveries on account of use of M.T. vehicles on payment. Amount forfeited to Government in lieu of one month's notice. Recoveries from individuals for loss or damage to telephones and other P. &amp; T. equipment.</p>

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

Nature of the head	Code no.	Particulars of receipts compilable under the detailed heads shown in column 1
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(b).(contd.)

Recoveries on account of replacements and losses of security passes etc.

**Note:** Recoveries affected during the course of the year in which the overpayment occurred or in subsequent year(s) will be compiled by deduction from expenditure under the head to which the payments were originally debited.



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

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

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

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

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

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

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

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

**EXPENDITURE HEADS**

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

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

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

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

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

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

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

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



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

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

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

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

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

Nature of the head	Code no.	Particulars of charges compilable under the detailed heads shown in column 1
Sub-Head (B) (c) (contd.)		
8. Medical	*/10	
9. A.O.C	*/11	Pay and allowances of personnel of 'watch and ward' wings will also be compiled to this detailed head.
10. E.M.E	*/12	
11. Remount and Veterinary	*/13	Similar remarks as against this item in Sub Head A.(a)
12. Pioneers	*/14	
13. Defence Security Corps	*/15	Caters for pay and allowances of personnel in DSC Training centre and Record office in addition to that of DSC Platoons with the Army. The pay and allowances of personnel in DSC Platoons with Navy and Air Force are compilable to their respective estimates and that with Factories to Minor Head-054.of Major Head.2079 and R & D Organisation to Minor Head-101.of Major Head.2080.
14. Military attaches to Indian Embassies, etc. abroad and their staff	*/20	Similar remarks as against this items in sub-head A (a)
15. Personnel not belonging to any corps	*/21	Caters for pay and allowances for the personnel not belonging to any Corps.
16. Air Defence Artillery	*/22	Similar remarks as against the item 15 to 23 under sub head A (a)
17. Army Physical Training Corps	*/23	
18. Military Farms	*/24	
19. Army Postal Service	*/25	
20. Intelligence Corps	*/26	
21. Army Education Corps	*/27	
22. Corps of Military Police	*/28	
23. Others	*/29	
* 111, 112 or 113 as the case may be		

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code no.	Particulars of charges compilable under the detailed heads shown in column 1
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Sub Head E (contd.)

GENERAL:

1. For the purpose of correct classification of expenditure in respect of "Industrial Establishments" and "Non-Industrial Establishments" please refer to Government of India, Ministry of Defence letter No.2(23)/D.11/49, dated 19-8-49 and 15(23)/154/41/ 49/D-II, dated 4-1-50 wherein the precise scope of the term "Industrial Establishment" and "Non-Industrial Establishment" has been defined. The pay and allowances of the "Non-Industrial establishments" previously compilable to the detailed head "Extra Temporary Establishment" are now compilable to the detailed head "Others".

2. Industrial Establishment will include various classes of workmen employed in handling, care and preservation of stores received, held and issued by depots. These duties include the packing and unpacking, loading and unloading, sorting, light repairs and reconditioning, receipt and issue of various classes of stores.

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub. Head-B (contd.)		
2. Movement of stores	251/02	<ol style="list-style-type: none"> <li data-bbox="813 470 1385 884">1. Rail charges on the movement of stores procured for the Engineer Stores Depots (including the movement of stores between store depots) and stores issued by the Engineers Store Depots to Army Units as free issues and vice versa. Rail charges in connection with movement of stores for works, Divisional stocks of MES formations will be debited to the relevant works heads Minor head- 111 Sub Head. F Stores, as the case may be.</li> <li data-bbox="813 926 1385 1255">2. Movement of all stores (whether ASC, AOC) purchased by the DGS &amp; D. or under his orders from place of purchase to the ultimate depot from which the stores are issued for use or consumption including movement of stores from mills, grain depots, coal mines, and salt mines to ASC Depots under instructions from the Director General of supplies and Disposals.</li> <li data-bbox="813 1297 1385 1388">3. Movement of empty packing materials from depots to institutions such as flour mills, grain depots.</li> <li data-bbox="813 1430 1385 1556">4. Movement of ASC stores and empty packing material including transfers between depots ordered by the ASC and all moves from depots to units.</li> <li data-bbox="813 1598 1385 1661">5. Conveyance of samples from supply depots to Military Food Laboratory.</li> <li data-bbox="813 1703 1385 1766">6. Movement of fodder from Government farms to Supply or Remount Depot.</li> <li data-bbox="813 1808 1385 1856">7. Movement of fodder and farms produce from depots to units.</li> </ol>

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

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



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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub.Head D-</b> Sea Passages	253/00	1. Expenditure on sea passages to and from overseas stations is charged to this head. 2. Sea passage concessions will also be compiled to this head.
<b>Sub Head E-Air Transportation Charges.</b>		
1. Personnel	254/01	
2. Stores	254/02	
3. Charter of Air Craft	254/03	
<b>Sub Head F-Hired Transport</b>		
1. Civil Hired Transportation		
(a). Personnel	255/01	
(b). Stores	255/02	
2. Porters & Ponies	255/03	
<b>Sub Head G-Road warrants and miscellaneous</b>	256/00	1. Supply of well water. 2. Hire of bullocks, temporary labour and maintenance of carts, drinking water. 3. Cost of road warrants for movements of military personnel and stores by road generally to and from stations not connected by rail. 4. Road mileage and cost of warrants issued to pensioners for journey to attend medical board for re-assessment of their disabilities.

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
6. Purchase of Fodder	351/05	
7. Production charges	351/06	<ol style="list-style-type: none"> <li data-bbox="813 506 1386 636">1. Irrigation and cultivation charges (including establishment employed thereon) of the land possessed by the Dairy Farms for feeding their animals.</li> <li data-bbox="813 674 1386 737">2. Cost of temporary shelters for chowkidars on lands and crops.</li> <li data-bbox="813 774 1386 837">3. Water charges paid to the canal department.</li> <li data-bbox="813 875 1386 1037">4. Expenditure in connection with compensation for injuries received by men working on land or in connection with cultivation operations only under the Workmen's Compensation Act.</li> <li data-bbox="813 1075 1166 1102">5. Repairs to field fencing.</li> <li data-bbox="813 1140 1386 1270">6. Cash expenditure on the purchase of grain, gram, bran, barley, cotton seed/groundnut oil cakes, salt, etc. and bedding for Farms animals.</li> <li data-bbox="813 1308 1130 1335">7. Rent of grazing land.</li> <li data-bbox="813 1373 1081 1400">8. Grazing charges.</li> <li data-bbox="813 1438 1386 1539">9. Cash expenditure for the purchase of grain for draught animals. Hire of cattle from outside sources.</li> <li data-bbox="813 1577 1386 1736">10. Purchase of Milk, butter and other Dairy Produce by Military Farms from non-military farms including private farms, contractors in order to supplement own produce.</li> </ol>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
8. Transportation charges	351/07	11. Cost of skimmed milk powder for Military Farms.
		12. Cash expenditure on the purchase of ice, salt, acid, preservatives and other manufacturing sundries.
		13. Cost of overalls of Dairymen etc.
		14. Expenditure on manpower engaged for services outsourced relating to production.
		1. Caters for both personnel and stores.
		2. Travelling expenses by rail or road (including cost of rail and road warrants, detention allowance and conveyance hire.)
		3. Sea passage money for journey by sea within Indian limits, other than charges relating to leave passage concession granted to Army, Civil and warrant officers.
		4. Cash payment on account of hire of transport charges incurred on credit notes for the conveyance of stores.
		5. Wharfage, landing and shipping charges and harbour dues on stores.
		6. Sea freight charges payable in India on imported stores the cost of which is finally adjusted in England will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in UK, the sea freight charges will be compiled to the head of account to which the cost of stores is debited.

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
9. Miscellaneous Expenses	351/30	<ol style="list-style-type: none"> <li data-bbox="813 401 1386 562">1. The expenditure on account of (i) Govt. contribution to the Labour Welfare Fund constituted under A.I. 210/48 and (ii) telephone charges are debited to this head.</li> <li data-bbox="813 604 1068 632">2. Official postage.</li> <li data-bbox="813 674 1057 701">3. Postage labels.</li> <li data-bbox="813 743 1003 770">4. Telegrams.</li> <li data-bbox="813 812 1386 869">5. Registration and delivery of telegrams out of office hours and on holidays</li> <li data-bbox="813 911 1192 938">6. Money order commission.</li> <li data-bbox="813 980 1154 1008">7. Carriage on stationery.</li> <li data-bbox="813 1047 1377 1075">8. Stationery and printing, Advertisements.</li> <li data-bbox="813 1117 1328 1144">9. Purchase and repairs of typewriters.</li> <li data-bbox="813 1186 1386 1243">10. Hot weather charges including electric charges for office fans etc.</li> <li data-bbox="813 1285 1149 1312">11. Book binding charges.</li> <li data-bbox="813 1354 1078 1381">12. Funeral charges.</li> <li data-bbox="813 1423 1057 1451">13. Office furniture.</li> <li data-bbox="813 1493 1247 1520">14. Other office sundry expenses.</li> </ol>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
9. Miscellaneous expenses (contd.)		<p data-bbox="813 401 1386 764">15. Other incidental charges such as insurance premium etc. for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in UK, the incidental charges will be compiled to the same head of account to which the cost of stores is debited.</p> <p data-bbox="813 806 1386 900">16. Pay and allowances of civil officers deputed to assess the value of lands at Military dairy farms.</p> <p data-bbox="813 942 1386 995">17. Payments under Workmen's Compensation Act.</p> <p data-bbox="813 1037 1078 1064">18. Cost of law suits.</p> <p data-bbox="813 1106 1386 1169">19. Charges for packing except when the same pertains to any other head.</p> <p data-bbox="813 1211 1386 1274">20. Cost of repair of bicycles for office peons.</p> <p data-bbox="813 1316 1386 1369">21. Inspection fees for examination of boilers.</p> <p data-bbox="813 1411 1118 1438">22. Telephone charges.</p> <p data-bbox="813 1480 1386 1638">23. Cash expenditure on purchase of medical and veterinary stores and cost of POL and other miscellaneous stores, including the value of stores obtained' from civil department, AF or MES.</p> <p data-bbox="813 1680 1386 1772">24. Charges incurred on account of the inspection fee on coal supplied to Military Dairy Farms.</p>



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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub Head F –</b> Miscellaneous	366/00	<ol style="list-style-type: none"> <li>1. Stationery and consumables.</li> <li>2. Local printing of Stationery.</li> <li>3. Service labels (stamp), official potage, telegrams/Telex, speed post and registration charges.</li> <li>4. Installation and payment of telephone bills/Fax and internet.</li> <li>5. Cost of Law Suits/Medico legal cases.</li> <li>6. Cost of photographs and Identity cards to polyclinic employees.</li> <li>7. Annual Contingency Grant.</li> <li>8. Library books.</li> <li>9. Hot weather/cold weather appliances establishment charges.</li> <li>10. Washing of polyclinics linen, beddings and patient clothing.</li> <li>11. Funeral expenses in respect of death while in polyclinic (limited to linen used, preservation of body and mortuary charges).</li> <li>12. Gardening and area upkeep.</li> <li>13. Other expenses for establishment not covered under any head.</li> <li>14. Insurance of vehicle drivers of polyclinic.</li> <li>15. Office equipment and maintenance of office equipment, including AMCs.</li> <li>16. Insurance of ambulance vehicles and payment for vehicle registration and other local charges.</li> <li>17. MACT claims.</li> <li>18. Department conferences and connected expenditure.</li> <li>19. Publicity including expenditure on Website.</li> <li>20. Installation/De-installation of equipment excluding transportation.</li> <li>21. Annual Training Grant.</li> </ol>
<b>Sub Head G – Revenue</b> Works	367/00	<ol style="list-style-type: none"> <li>1. Minor Works.</li> <li>2. Special works.</li> <li>3. Special repairs.</li> <li>4. Emergence repairs.</li> <li>5. Hiring of buildings.</li> <li>6. Property tax.</li> <li>7. Water and electricity charges.</li> <li>8. Maintenance of buildings.</li> </ol>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub. Head A</b> -Pay and allowances of Service personnel	(380)	Incidence on account of Night Duty Allowance will also be accounted for under respective Pay Heads of civilian personnel. Expenditure on Defence Security Corps Personnel will not be compiled to this head but will be adjusted under Minor Head 101 etc.
1. Officers	380/01	
2. Other Ranks	380/02	
3. Non-Combatant (Enrolled)	380/03	Encashment of leave entitlement of personnel who die in harness.
<b>Sub Head B</b> -Pay and Allowances of Civilians	(381)	
1. Officers	381/01	
2. Others	381/02	
3. Industrial Establishment	381/03	
4. Overtime allowances:		
a) Others	381/04	
b) Industrial Establishment	381/05	
5. Medical Treatment	381/06	Caters for amount paid towards Medical Reimbursement to Govt. Servants.
<b>Sub Head C</b> -Miscellaneous Expenses	382/30	1. Expenditure on conservancy incurred under arrangements made by the formations themselves (when conservancy is on station basis, the expenditure will be compiled to the relevant head of account viz. Minor head 800 etc.) Cash expenditure on printing and stationery. 2. Postage Labels. 3. Upkeep of office bicycles. 4. Charges on account of free issue of liveries to entitled personnel. 5. Hot weather establishment and appliances. 6. Binding charges. 7. Medical fees. 8. Carriage of stationery, forms, stores, records etc. 9. Cost of law suits. 10. Advertisement charges. 11. Inspection fees in respect of equipment covered by the Factories Act. 12. Mess maintenance allowance. 13. Demurrage charges. 14. Bonus for working on holidays. 15. Payment under Workmen's Compensation Act. 16. X-Ray examination of Industrial casualties. 17. Cost of testing charges paid to other Government/Departments.

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

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

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

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

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

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



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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
Sub Head A (contd.)		
1. Local purchase	*/01	
2. Central purchase	*/02	<p>1. The cost of stores received from other Services and Departments etc. will also be compiled to this head.</p> <p>2. Procurement of stores from Central and State Undertakings (vide particulars against Sub head C(a) 2</p>
3. Customs Duty	*/03	Suffix 01, 02 & 04 only will be operated in respect of Code Heads 401, 407, 408 and 409.
4. Deduct-Value of stores issued on payment to Research and Development and Inspection Organisations, M.E.S. (excluding Engineer Store Depots) Navy & Air Force.	*/04	<p>Suffix 02, 03 &amp; 04 will be operated with Code Heads 410, 412, 413, 414, 418, 419, 420, 423 and 424.</p> <p>Suffix 01, 02, 03 and 04 will be operated with Code Heads 402, 403, 404, 406, 425, 426, 427, 428, 441 &amp; 442</p>
<b>Sub.Head B-Animals</b>	(411)	<p>The following charges incurred in connection with the purchase of various classes of animals should be debited to this head.</p> <p>(i) Pay charges of temporary establishment maintained by the Remount Purchasing Agencies during the purchasing operations.</p> <p>(ii) Cost of service labels etc.</p> <p>(iii) Feed and up-keep of the animals; and</p> <p>(iv) Pay and allowances of temporary establishment entertained at Remount depots in replacement of permanent establishment detailed for duty with the purchasing agencies.</p>
1. Purchase of animals	411/01	
2. Deduct- Value of animals issued on payment to other Departments under Defence, like NCC, MES, Navy, Air Force, DRDO and Inspection Organisation etc.	411/02	

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub-Head C(a) - (contd.)		<p data-bbox="813 401 1385 495">3. Expenditure on repairs to mathematical and scientific instruments carried out by N.I. Ltd. Calcutta, and NPL, New Delhi. etc.</p> <p data-bbox="813 537 1385 695">4. Procurement of stores from Central and State undertakings (like HAL, BEL, ITI etc.) through Central Purchase Agencies or by direct purchase with the concurrence of the Ministry of Defence(Finance)</p> <p data-bbox="813 737 1385 894"><b>Note:</b> Stores purchased from the above undertakings under direct local purchase powers delegated to the Administrative Authorities will be debited to the "Central Purchase" head.</p> <p data-bbox="813 936 1360 999">5. Cost of films procured for entertainment purposes.</p> <p data-bbox="813 1041 1385 1167">6.Procurement of stores from indigenous sources of manufacture, which were hither-to imported on the basis of decisions of various Technical Committees.</p> <p data-bbox="813 1209 1385 1304">7.Cost of stores received from other services and departments will also be debited to this detailed head.</p> <p data-bbox="813 1346 1385 1503"><b>Note:</b> Cash expenditure in respect of DEME Workshop grant will be debited to Local purchase/Central purchase head depending upon the extent of powers delegated for central purchase of stores.</p>

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub Head 'D' - Medical Stores</b>		
(a) Medical Stores	(421)	Expenditure on procurement of drugs, surgical instruments, laboratory stores, artificial limbs-surgical appliances etc. required by Army Medical, Dental and Veterinary Services will be compiled to this head.
(b) Veterinary Stores	(422)	
1. Local purchase	*/01	
2. Central purchase	*/02	1. The cost of stores received from other services and Development, etc. will also be charged to this head. 2. Procurement of stores from Central and State Undertakings (vide particulars against sub head C(a) 2 . With effect from 1971-72 expenditure on stores formerly debitable to the head "Charges in England" is also booked to this head.
3. Customs Duty	*/03	
4. Deduct-Value of stores issued on payment to Research and Development and Inspection Organizations, MES (excluding Engineer Store Depots) Navy & Air Force.	*/04	
	*421 or 422 as the case may be	



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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub Head-J-Disaster Relief Stores</b>		
(a) ASC Stores	439/01	Value of articles of provisions and other ASC stores.
(b) Ordnance Stores	439/02	Procurement of stores and machinery required for disaster relief and repairs & maintenance thereto.
(c) Engineering stores	439/03	Procurement of stores and machinery required for disaster relief and repairs & maintenance thereto.
(d) Misc. Stores	439/04	Value of Misc.stores and expenditure incurred in connection with disaster relief and not covered ii 439/01, 439/02 and 439/03.
(e) Deduct- Value of stores issued on payment to Research & Development, Inspection Organisation, MES, Navy & Air Force.	439/05	
<b>Sub Head K-Security related Equipment</b>		
i) Procurement	439/08	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	439/09	Expenditure on repair & maintenance including expenditure on AMC, of all equipments purchased from revenue and capital budget.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub Head 'F'</b> -Expenditure on Training		
1. Camp Expenditure	550/01	1. Daily allowance of Officers/Cadets for Messing. 2. Rank pay of Officers while attending camps. 3. Expenditure on transportation to and from camps for Officers and Cadets. 4. Incidental allowance for cadets while attending camps. 5. Book adjustments in respect of stores, material and services provided by the Army, Navy and Air Force. 6. Misc. expenditure.  <b>Note:</b> This head will cover all expenditure where Central and State Govts. share expenses at 50-50 ratios.
2. Expenditure on Trekking, expeditions, and other training activities	550/02	1.Expenditure on training (including pre-commission) courses of NCC officers.  2.Trekking.  3.Adventure activities.  4.Youth exchange programme.  5.Participation in national competition.  6.Ceremonial functions.  7. Book adjustment in respect of stores, materials and services provided by the Army, Navy and Air Force.  8. Misc. Expenditure.  <b>Note:</b> This head will cover all activities other than code head 550/01 above, where Central Govt. bears 100% expenditure.

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

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



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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head-'F' (contd.)		<p data-bbox="813 396 1382 533">11. Publicity and Advertisement charges including those done through Directorate of Advertisement and Visual Publicity.</p> <p data-bbox="813 569 1382 632">12. Grants to Officers' messes and mess maintenance allowances.</p> <p data-bbox="813 667 1127 701">13. Demurrage charges.</p> <p data-bbox="813 737 1256 770">14. Bonus for working on holidays.</p> <p data-bbox="813 806 1382 869">15. Payments under workmen's Compensation Act.</p> <p data-bbox="813 905 1382 968">16. Recreational facilities to the staff and grants to recreation club.</p> <p data-bbox="813 1003 1382 1066">17. Cost of testing charges paid to other Govts/Deptts.</p> <p data-bbox="813 1102 1370 1136">18. Conveyance charges for local journeys.</p> <p data-bbox="813 1171 1382 1266">19. Cost of office machinery and appliances, typewriters, duplicators, steel almirahs and safes etc.</p> <p data-bbox="813 1302 1382 1396">20. Expenditure incurred in connection with trials and experiments not covered by any other grant.</p> <p data-bbox="813 1432 1382 1537">21. Misc. cash expenditure incurred in connection with purchase of seeds, manure, flowerpots etc.</p> <p data-bbox="813 1572 1382 1635">22. Cost of books, periodicals and publications.</p> <p data-bbox="813 1671 1382 1734">23. Cost of photographs required for identity passes.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head 'F' (contd.)		24. Passport fees in respect of trainees/deputationists.
		25. Honorarium to the staff.
		26. Prizes and awards to staff.
		27. Entertainment to VIPs and Guests.
		28. Telephones
		29. Payment of wages to casual labour.
		30. Any other contingent expenditure not specifically covered above.
		<b>Note 1</b> :-Items of Misc. nature like- Amenities to troops, Education Training Grant and Hot weather services arranged on "Station Basis" will be compiled under Minor Head 800 of Major Head 2076., Major Head 2077 and Major head 2078 respectively
		<b>Note 2</b> :- Expenditure on payment to P & T and Railway Deptts.on account of cost of telegrams issued and mail carried by mail despatch services without pre-payment, extra premia on PLI policies, expenditure on Service officers contributory Education Scheme Fund, cost of printing and stationery (other than cash expenditure referred to above) and Misc. expenditure incurred by the CAO in respect of Head- quarters formations will be compiled under the relevant heads of accounts viz. Minor head 800 etc.
<b>Sub Head 'G'</b> - Departmental Canteens		
1.Pay and Allowances and other Miscellaneous Expenditure	551/01	
2.Overtime Allowance	551/02	

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
Sub.Head 800(B) (contd.)		
<b>(g)</b> Payments to P. & T. and Railway Departments on account of cost of telegrams issued without pre-payment.	572/00	1. Expenditure on account of "Signal Despatch Service". 2. Expenditure on account of Mazdoor Hire charges in connection with the Army Courier Service.
<b>(h)</b> Expenditure on account of Postal concessions, etc.	(573)	
1. Postal concessions	573/01	Expenditure incurred by P. & T. Department in respect of postal concessions such as free post cards or letters allowed to personnel of the Defence Services serving in field areas.
2. Purchase of postal equipment	573/02	The cost of postal equipment procured from the P. & T. Department
3. Miscellaneous expenses of Army Post Office.	573/03	
4. Mail carried by Air dispatch service without pre-payment.	573/04	
5. Debit Army ePost	573/05	
<b>(i) Telephone Charges</b> (other than M.E.S. Army H.Q. at Delhi. Factories, Farms)	(574)	
1. Telephone and Trunk calls	574/01	1. Hire of Telephones and payment of trunk call charges. 2. Signals works services grant.
2. Renting of circuits	574/02	Cost of renting of circuits from Post and Telegraph Department for Defence Services phones and telegraph net works.
3. Deduct- value of stores and telecom services provided to Rashtriya Rifles	574/03	

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub Head (B) (contd.)		<p>15. Loss due to (i) difference between the official rate and average rate of exchange in respect of sterling transactions adjustable under Debt and Deposit heads. (ii) fluctuation in the rates of exchange of foreign currencies (other than sterling).</p> <p>16. Contribution by the Defence Department of sum of Rs.250 per mensem in payment of services rendered by the Legal Remembrancer, Punjab.</p> <p>17. Arrears Charges unallocated.</p> <p>18. Fractional differences.</p> <p>19. Expenditure in connection with the maintenance of War Graves.</p> <p>20. Expenditure on the pre-integration transactions of erstwhile States.</p> <p>21. Miscellaneous expenditure in connection with Seminars/Conferences/Workshops/ Passing Out Parades.</p>
(r) Losses of cash	582/00	
(s) Payments to State Governments and Nepal etc. for management of Sainik Boards in India and Nepal and payments to the Secretariat of Kendriya Sainik Board in connection with welfare of Ex-Servicemen.	583/00	<p>1. Payments to Rajya Sainik Boards/Zila Sainik Boards in all the states including Nepal relating to Central share for management of Sainik Boards and expenditure connected with welfare grants for re-settlement of Ex-Servicemen including the Central share of expenditure on construction/maintenance of offices of Rajya/Zila Sainik Boards and Sainik Rest Houses.</p> <p>2. Contingent &amp; Misc. Expenditure of Secretariat of Kendriya Sainik Board.</p> <p>3. Training of Ex-Servicemen.</p> <p>4. Publicity.</p> <p>5. Expenditure on Information Technology including purchase of Computers/ Peripherals/Stationery etc and maintenance of computer systems through annual maintenance contracts subject to limits on cost criteria for Revenue/Capital expenditure.</p>



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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(a)</b> Pay and allowances commissioned and Special Duties List <b>Officers</b> , 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	<b>Note:</b> 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>(b)</b> Pay and allowances <b>Sailors</b> 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	<b>Note:</b> 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
<b>(c)</b> Kit and Uniform Maintenance Allowance:		<b>Note:</b> 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	
<b>(d)</b> 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
<b>(a)</b> Pay and allowances of Officers	611/01	Pay and allowances of reserve personnel called up for training and reserve pay (retaining fee)
<b>(b)</b> Pay and allowances of Sailors	611/02	

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(a) Training Establishments:</b>		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>(b) Naval Stores Organisation:</b>		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.
<b>(c) Naval Armament Supply Organisation:</b>		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
<b>(d) Dockyard:</b>		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.
<b>(e) Naval Headquarters:</b>		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.
<b>(f) Other Naval Miscellaneous Establishments:</b>		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
<b>(g)</b> 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.
<b>(h)</b> 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.
<b>(i)</b> 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
<b>(a).</b> 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:		<p>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.</p> <p>2.Charges connected with those travelling on warrants, concession vouchers, and outstation allowances.</p>
i). Service Officers	626/06	
ii). Civilian Officers	626/07	
iii). Sailors	626/08	
3.Travelling Allowances for Moves from and to India:		<p>1.Passage for Naval Civilian Officers and others deputed abroad for training/courses of instructions/posting to Embassies abroad etc.</p> <p>2.Moves of personnel from abroad to India</p>
i). Service Officers	626/10	
ii). Civilian Officers	626/11	
iii). Sailors	626/12	
4.Other Travelling expenses	626/13	<p>1.Recruiting tour expenses</p> <p>2.Travelling and other allowances payable to non-official members of committees etc. in respect of Indian Navy.</p> <p>3. Disturbance allowance.</p> <p>4. Any other expenditure of a miscellaneous nature.</p>



**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>(b).</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	
		<b>Note:</b> 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	
<b>(c)</b> 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.
<b>(d)</b> Hire of Vessels	626/21	Hire charges of vessels for transport of stores and personnel from port to port and between port and ships
<b>(e).</b> Hired Transport:		
i). Personnel	626/25	1. Hire of Transport for personnel and Stores
ii). Stores	626/26	2. No hire charges are payable to ASC when the MT in question belongs to the ASC itself.
<b>(f).</b> 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
<b>Sub-head “A”</b> 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.
<b>Sub-head “B”</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	
<b>Sub-head “C”</b> . 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	
<b>Sub-head “D”</b> . 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
<b>(a) Naval Stores</b>		
(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><b>Note:</b> 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-Value 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
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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
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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 - <b>Cash and Carry:</b>		
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 <b>supplied by DGOF</b>	636/57	All kinds of Naval Stores under Sub head (a) may be booked to this head.
<b>(b)</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	
<b>(c)</b> Petrol and lubricants for MT Vehicles including specialist vehicles.	(638)	
<b>(d)</b> 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
<b>(e) Oil and Fuel</b>		
(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	
<b>(f) Armament Stores:</b>		
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 <b>supplied by DGOF</b>	641/04	
<b>(g) Clothing stores:</b>		
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 <b>supplied by DGOF</b>	642/04	
<b>(h) Medical Stores</b>	(643)	
<b>(i) Mechanical Transport Vehicles and connected stores</b>	(644)	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.
		2.This head will also be operated for all renewals/replacements, maintenance/upkeep etc. irrespective of value/life of the item.
<b>(i) General Service Vehicles</b>		
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
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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	
<b>(k)</b> Weapon Spares/Equipment	(646)	
<b>(l)</b> 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.)**

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(m).</b> Aviation Stores		
<b>i).</b> 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	
<b>ii).</b> 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	
<b>(n)</b> Custom duty	649/00	Customs duty on all types of stores is compilable to this head.
<b>(o)</b> 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	
<b>(p)</b> 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
<b>(q)</b> 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	
<b>(r)</b> 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.

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**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
<b>(a) Major works</b>		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 <b>operational works procedure</b>	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>(b) Minor works</b>	652/00	
<b>(c) Losses</b>	654/00	
<b>(d) Maintenance-Building, communications etc.</b>	(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.)**

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
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.
<b>(e)</b> 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
<b>(f) General charges</b>		
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.)**

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
8. Wages and Salaries	660/25	Incidence on account of night duty allowance will also be accounted for under this head.
<b>(g)</b> 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><b>Note:</b> Departmental charges levied by other departments on account of occasional works will be charged direct to the works.</p>
<b>(h)</b> Maintenance Dredging:	(662)	
(i) Bombay	662/01	
(ii) Visakhapatnam	662/02	
(iii) Cochin	662/03	
(iv) Karwar	662/04	
(v) Others	662/05	
<b>(i)</b> 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	
<b>( j )</b> MES Advances	664/00	
<b>(k)</b> Tools, Plants & Machinery		
<b>I.</b> 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	
<b>II.</b> Wages & Salaries	666/00	Same remarks as at item (e) 6 above

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>Sub-Head "A" Pay and allowances of Service Personnel:</b>		
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	
<b>Sub-head "B" Pay and allowances of Civilians:</b>		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
<b>Sub-head "C" Misc. Expenses</b>		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.)**

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
Sub-head C(contd.)		
<b>3.</b> 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	
<b>4.</b> 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	
<b>5.</b> 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	
<b>6.</b> Printing Charges, Stationery and Forms:		As per Navy Minor head 800(b).
(a).Printing.	692/21	
(b).Stationery and Forms.	692/22	
<b>7.</b> Amenities	692/23	As per Navy Minor head 800(c).
<b>8.</b> 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.
<b>9.</b> Other Misc. Expenditure.	692/26	As per Navy Minor head 800(e)(i).
<b>10.</b> 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.)**

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
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	
<b>Sub-head "D" Transportation.</b>		
(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	
<b>Sub-head "E" Stores</b>		
<b>1. Provision and water:</b>		
(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.)**

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
(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	
<b>11. Weapons spares &amp; Eqpt.</b>		
(a). Local Purchase	694/29	
(b). Central Purchase	694/30	
<b>12. Spl. Eqpt for Scientific lab</b>		
(a). Local Purchase	694/31	
(b). Central Purchase	694/32	
<b>13. Aviation Stores</b>		
(a). Local Purchase	694/33	
(b). Central Purchase	694/34	
<b>14. Custom Duty</b>	694/35	
<b>15. Deduct-</b> value of stores issued on payment to other services.	694/36	
<b>16. Information Technology</b>		
(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
<b>Sub-head "F"</b> Expenditure on Works.		
<b>1.</b> 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)
<b>2.</b> Minor Works	695/03	
<b>3.</b> Losses	695/04	
<b>4.</b> 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	
<b>Sub-head "G"-Disaster Management Brick</b>		
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 564">1.Official postage, postage labels for official telegrams</p> <p data-bbox="813 602 1386 665">2.Gharry and boat hire when proceeding on duty, washing of ships, hospital linen.</p> <p data-bbox="813 703 1386 1064">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 1102 1386 1199">4.Charges for registration of abbreviated telegraphic addresses. Educational training grant. Local purchase of petty stores.</p> <p data-bbox="813 1236 1386 1438">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 1476 1110 1503">6.Maintenance of band</p> <p data-bbox="813 1541 1386 1638">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="813 468 1024 495">1 Contingencies</p> <p data-bbox="813 533 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="813 837 1386 900">3.Maintenance of motor lorries excluding pay and overtime pay of drivers</p> <p data-bbox="813 938 1386 1001">4.Maintenance of Dockyard garden including wages of Malis.</p> <p data-bbox="813 1039 1386 1136">5.Charges for the registration of abbreviated telegraphic addresses. Maintenance of Dockyard clock tower</p> <p data-bbox="813 1173 1354 1236">6.Purchase of books of reference, periodicals and publications</p> <p data-bbox="813 1274 1386 1371">7.Cost of milk purchased locally for supply to individuals engaged in occupations involving risk of lead poisoning</p> <p data-bbox="813 1409 1386 1505">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 1543 1105 1570">1. Office contingencies</p> <p data-bbox="813 1608 1386 1671">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="813 606 1386 665">4.Rental charges, call bells and push buttons etc.</p> <p data-bbox="813 707 1386 800">5.Cost of photographs required for the identity passes (except in the case of private servants)</p> <p data-bbox="813 842 1386 1068">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&amp;C)/4364/D (Est.I), dated 19.3.55</p> <p data-bbox="813 1110 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 1245 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 1413 1289 1440">Similar to those given against item 2.</p> <p data-bbox="813 1482 1386 1541">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>(b)</b> Printing charges, Stationery and forms:		
1. Printing	679/01	<b>Note:</b> Same particulars as given against Code Nos. 1/570/01 and 1/570/02 will apply.
2. Stationery and Forms	679/02	
<b>(c)</b> 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.
<b>(d)</b> 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.
<b>(e)</b> (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 <b>not falling under any other minor head</b>
		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	
<b>(f)</b> Sports Activities	686/00	
<b>(g)</b> Departmental canteens:		
1. Pay and Allowances and other Misc. Expenditure	686/01	
2. Over-time Allowance	686/02	
<b>(h)</b> 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	
<b>(i)</b> Grants-in-Aid to Institutions	688/00	
<b>(j)</b> 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.
<b>(k)</b> Flight Safety Related Activities	690/00	

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

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

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

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

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

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

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

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

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

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



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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(d)</b> Pay and allowances of Industrial Employees	(726)	Pay, dearness allowance, compensatory and house rent allowance, leave pay, advance of pay, subsistence allowance, charge allowance, special allowance, personal pay, pay etc. paid in lieu of notice of discharge etc. to Industrial personnel of Air Force establishments.
1.Group 'C' Industrial	726/01	
2.Group 'D' Industrial	726/02	
3.Overtime allowance (Class III & IV personnel)	726/03	
4. Medical Treatment	726/06	Caters for amount paid towards Medical Reimbursement to Govt. Servants.
<b>(e)</b> Pay and allowances of Casual employees	(727)	
1.State Govt. Employees	727/01	Charges payable to the State Govts. etc. for employment of PAP/PAC personnel including Home Guards etc. against specific Govt. sanctions

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
2.Others	727/03	(i) Pay and allowances Group 'B' 'C' & 'D' personnel employed on duty, authorised IAFA-497, subject to local control against financial allotments made for the purpose by Air Headquarters (ii) Pay and allowances and other expenditure connected with personnel not borne on the regular Air Force establishments but engaged on contracts against specific Govt. sanctions and duly authorised-IAFA-497
3.Overtime allowance (Casual employees)	727/04	
<b>(f)</b> Pay & Allowances of MES Estt:		
1.Officers	728/01	
2.Others	728/02	
3.Overtime Allowance: (i) Others	728/04	
4. Medical Treatment	728/06	Caters for amount paid towards Medical Reimbursement to Govt. Servants.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
Sub.Head (b) (contd.)		
27. Aviation stores-Computers and Associated Equipment-sources <b>other than HAL</b> (maintenance)	742/27	
28. Other Aviation stores-sources <b>other than HAL</b> (maintenance)	742/28	
29. Spl. Vehicle mounted Aviation stores-sources <b>other than HAL</b> (maintenance)	742/29	
30. Simulator & system stores sources including <b>HAL</b> (maintenance)	742/30	
31. Customs duty	742/31	
32. Deduct-value of stores issued on payment to MES, Army & Navy.	742/32	
33. Aviation stores-Mirage Aircraft supplies <b>by HAL</b> for maintenance	742/33	
34. Aviation stores MIG-29 Aircraft, supplies <b>by HAL</b> for maintenance	742/34	
35. Aviation stores SU-30 AF Aircraft supplies <b>by HAL</b> for maintenance)	742/35	
36. Aviation stores-SU-30 AF Aircraft supplies by sources <b>other than HAL</b> for main-tenance	742/36	
37. Aviation stores -Radar all types supplies <b>by HAL</b> for maintenance, repairs etc.	742/37	
38. Aviation stores-MIG 29 aircraft sources <b>other than HAL</b> (maintenance)	742/41	
39. Aviation stores- Advance Light Helicopter supplied <b>by HAL</b> for maintenance.	742/42	
40. Aviation Stores-Advance Light Helicopter supplied by sources <b>other than HAL</b> for maintenance.	742/43	
41. Central procurement of spares & Annual Maintenance Charges (AMC) of Airborne Warning And Control System (AWACS).	742/44	
42. Aviation stores for AW-101 VVIP/VIP Helicopter for services and procurement of spares/equipment-Sources- <b>Other than HAL</b>	742/45	
43. Aviation stores for AW-101 VVIP/VIP Helicopter for services and procurement of spares/equipment- <b>through HAL</b>	742/46	

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
(f) (contd.)		
iii) Central purchase of other POL items	746/03	
iv) Customs Duty	746/04	
v) Deduct- value of stores issued to MES, Army & Navy	746/05	
<b>(g) Ordnance Stores:</b>	<b>(747)</b>	1. Cost of such stores as are shown as Ordnance supplies in AF Units Equipment Tables and are enumerated in Section 7 A, 7B, D & E, 12A to H, 19,20,21A to H, and 22p,23,23A and 33D of priced vocabulary of AF Equipment AP 1086(I)
1. Local Purchase	747/01	
2. Central Purchases	747/02	2. Cost of making and repairing of Ordnance stores, cost of scraping and painting of bombs etc. done locally by Air Force.
i) Procurement of items of ordnance origin <b>from HAL</b> and through <b>DGS&amp;D</b> . Free Foreign Exchange and Letter of credit etc. channels.		3. Cost of treatment with preservatives of bombs etc. done locally by Air Force.
ii) Maintenance <b>Non-HAL</b> (Arms and Ammunition)	747/03	4. Cost of repairs and modification of bombs done locally by the Air Force.
iii) Maintenance <b>Non-HAL</b> (other than Arms and Ammunition)	747/04	5. Cost of washing materials for use by dhobies borne on the establishment (cost is not to be debited on the basis of issues made from stores but on basis of purchases made or adjustments carried out on account of debits raised by Army).
iv) Scheme <b>(HAL/Non-HAL)</b>	747/05	6. Cost of khas khas tatties.
v) Procurement of Ordnance stores <b>from DGOF</b>	747/06	
vi) Custom Duty	747/07	
vii) Deduct-value of stores issued on payment to MES, Army & Navy	747/08	

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

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



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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
(j) (contd.)		
3.Customs duty	*/03	
4.Deduct-value of stores issued on payment to M.E.S. Army & Navy	*/04	
	*743 to 745 749 to 750 as the case may be.	
<b>(k) Research and Development Projects</b>	(751)	
1.Expenditure on Air Force Projects under taken at H.A.L.	751/01	
2.Expenditure on Air Force Projects under taken at BEL.	752/01	
3.Expenditure on A.F. Projects undertaken by other agencies.	753/01	Expenditure on tests and trials for experimental and development purposes and indigenous development of equipment undertaken by IAF units and other agencies will be compiled to this head.
<b>(l) Information Technology:</b>		
<b>1.Hardware</b>		
i. Local Purchase	754/01	Similar remarks as against 110 H-Army
ii. Central Purchase	754/02	
<b>2.Software</b>		
i. Local Purchase	754/03	
ii. Central Purchase	754/04	
<b>3.Maintenance</b>		
i. Local Purchase	754/05	
ii. Central Purchase	754/06	
<b>4.Computer Stationery &amp; consumables</b>		
i. Local Purchase	754/07	
ii. Central Purchase	754/08	
<b>5.Information Technology Training</b>		
i. Local Purchase	754/09	
ii. Central Purchase	754/10	
<b>(m)- Security related Equipment:</b>		
1. Procurement	755/01	Expenditure on procurement of security related equipment costing less than Rs.10 Lakhs each with a life span of less than 7 years.
2. Repair & Maintenance	755/02	Expenditure on repair & maintenance including expenditure on AMC, of all equipments purchased from revenue and capital budget.

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

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

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

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

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

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

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

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

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

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

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

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



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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(a)</b> Unit allowances and Miscellaneous expenses	(786)	<p data-bbox="834 394 1393 495">The item of expenditure which are generally compilable to this head are shown below: -</p> <p data-bbox="834 531 1365 562"><b>I. Cash allowance, prizes and rewards.</b></p> <p data-bbox="834 564 1393 632">1.Allowances for firing musketry and machine gun course.</p> <p data-bbox="834 667 1182 699">2.Officers mess allowance.</p> <p data-bbox="834 735 1073 766">3.Band allowance.</p> <p data-bbox="834 802 1393 869">4.Conveyance allowance-late duty and escort duty.</p> <p data-bbox="834 905 1162 936">5.Interpreter's allowance.</p> <p data-bbox="834 972 1393 1039">6.Honorarium/fees to officers conducting examinations in the Air Force.</p> <p data-bbox="834 1075 1036 1106">7.Money prizes</p> <p data-bbox="834 1142 1276 1173">8.Rewards for arresting deserters.</p> <p data-bbox="834 1209 1336 1241">9.Reward for proficiency in typewriting.</p> <p data-bbox="834 1276 1114 1308"><b>II. Contingent items.</b></p> <p data-bbox="834 1344 1393 1411">(Note: This covers all types of office contingent expenditure)</p> <p data-bbox="834 1509 1076 1541"><b>III. Miscellaneous</b></p> <p data-bbox="834 1577 1068 1608">10. Hire of cycles.</p> <p data-bbox="834 1644 1393 1843">11. Cost of electrical current obtained from non-military sources when for administrative reason, Government of India decides that it will not be charged to Sub-Head C (Para 841 M.E.S. Regulations).</p> <p data-bbox="834 1879 1268 1911">12. Cost of repair of office cycles.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="834 394 1393 468">13. Cost of water supply of the following nature (Para 256 of M.E.S. Regulations):-</p> <p data-bbox="834 499 1393 600">(a)Cost of drawing water from springs, wells, etc., by animal or manual labour and distribution other than by pipes and ducts.</p> <p data-bbox="834 632 1393 768">(b)Charges connected with water supply to troops on the line of march or in training camps, other than camping grounds in M.E.S. Charge.</p> <p data-bbox="834 800 1393 900">14.Conveyance charges for cashing cheques if service transport is not available.</p> <p data-bbox="834 932 1393 1005">15.Petty conveyance and petty rail charges.</p> <p data-bbox="834 1037 1393 1110">16.Mazdoor charges for moving office records etc., from one place to another.</p> <p data-bbox="834 1142 1393 1215">17.Water proof and Umbrellas for orderlies etc.</p> <p data-bbox="834 1247 1393 1383">18.Cost of liveries and uniforms for office peons and temporary followers including stitching charges and repairs of uniforms in stores.</p> <p data-bbox="834 1415 1393 1551">19.Payment of municipal and other taxes other than house tax, etc. which will be debited to Minor head 111 vide Para 24(e) Quarters &amp; Rents.</p> <p data-bbox="834 1583 1393 1656">20.Cold storage accommodation for articles of perishable nature.</p> <p data-bbox="834 1688 1393 1761">21.Loading and unloading charges of stores and office records.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="834 394 1393 499">22.Payment of Customs duty on inward foreign parcels containing articles of contingent nature.</p> <p data-bbox="834 531 1393 699">23.Cost of law suits excluding those relating to works, etc. which will be compilable under minor Head 111(f) General Charges Para 262 of M.E.S. Regulations.</p> <p data-bbox="834 730 1143 762">24.Demurrage charges.</p> <p data-bbox="834 793 1393 898">25.Money order commission (including M.O. commission on remittance of pending enquiry awards)</p> <p data-bbox="834 930 1040 961">26.Hire of tents.</p> <p data-bbox="834 993 1170 1024">27.Examination of boilers.</p> <p data-bbox="834 1056 1122 1087">28.Tinning of utensils.</p> <p data-bbox="834 1119 1393 1192">29.Government contributions to labour welfare fund sanctioned in A.F.I. 210/48</p> <p data-bbox="834 1224 1349 1255">30.Extra messing on special occasions.</p> <p data-bbox="834 1287 1393 1360">31.Washing charges of public clothing in use in units (except clothing in stores)</p> <p data-bbox="834 1392 1122 1423">32.Repair of kit bags.</p> <p data-bbox="834 1455 1393 1528">33.Cost of marking and remarking of articles of bedding.</p> <p data-bbox="834 1560 1393 1633">34.Funeral expenses of Officers, Air men and Others.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="834 394 1393 464">35.Expenditure on Ceremonial Parades except transportation.</p> <p data-bbox="834 499 1393 569">36.Purchase and repair of inter-communication telephone sets.</p> <p data-bbox="834 604 1393 674">37.Charges for additional lines in Civil Telephone Directory.</p> <p data-bbox="834 709 1393 779">38.Compensation granted under Workmen's Compensation Act.</p> <p data-bbox="834 814 1393 884">39.Mess maintenance allowance of Sisters' mess.</p> <p data-bbox="834 919 1393 989">40.Registration and licensing fees under Factory Act.</p> <p data-bbox="834 1024 1279 1056">41.Official postage and telegrams.</p> <p data-bbox="834 1087 1393 1157">42.Purchase/supply of steel almirahs and steel cupboards etc.</p> <p data-bbox="834 1192 987 1224"><b>IV. Medical</b></p> <p data-bbox="834 1255 1393 1325">43.Dental treatment of A.F. personnel by civilians.</p> <p data-bbox="834 1360 1393 1493">44.Charges for making medical equipment of common use (except purchase of Medical apparatus and other medical equipments).</p> <p data-bbox="834 1528 1284 1560">45.Part-time attendance of nurses.</p> <p data-bbox="834 1591 1068 1623">46.Medical books.</p> <p data-bbox="834 1654 1247 1686">47.Honorarium to blood donors.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) (contd.)		<p data-bbox="834 394 1393 531">48.Repairs to M.I. Rooms/S.S.Qrs/ Hospital lines and other equipment including Red Cross Stores (except repairs to mechanical medical apparatus).</p> <p data-bbox="834 562 1393 667">49.Washing of M.I.Rooms/S.S. Qrs/ Hospitals lines, bedding, patient's clothing etc.</p> <p data-bbox="834 699 1393 804">50.Cost of photographs required for the identify passes (except in the case of private servants).</p> <p data-bbox="834 835 1393 972">51.Upkeep of hospital gardens (including the cost of water supplied from sources other than M.E.S. irrigation water supply system).</p> <p data-bbox="834 1003 1393 1140">52.Cost of milk purchased locally for supply to individuals engaged in occupations involving risk of lead poisoning.</p> <p data-bbox="834 1171 1393 1304">53.Subsistence allowance paid to pensioners of all the three services called for re-survey medical boards held in Air Force Hospitals.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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**MAJOR HEAD 2078-DEFENCE SERVICES-AIR FORCE**  
**MINOR HEAD 800-OTHER EXPENDITURE (contd.)**

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

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

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



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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(f)</b> Telephone charges		
1.Trunk Call charges only	786/16	
2.Other telephone charges	786/17	Cost of hire of telephones, land lines communications other than those required for operational use paid to Post & Telegraphs Department, P.B.X. extension and junction rental, damages to the telephones not due to negligence of any individual, shifting and installation charges etc.
3.Renting of Circuits	786/18	Cost of renting circuits (Trunk Circuits, Remote Control Circuits, and Telephone Circuits) from the Post and Telegraphs Department for Air Force Service telephones and telegraph network.
<b>(g)</b> Annual Training Grant	786/19	<p>This will cover the following types of items:-</p> <p>(i) Extra ration money allowance for Cadets on intensive training.</p> <p>(ii) Local purchase of all types of stores required for secondary training e.g. Kerosene oil for lighting purpose etc.</p> <p>(iii) All expenses in training camps relating to unit allowances and miscellaneous expenses e.g. printing charges including cost of sign boards prints, nails, ropes, purchase of stationery not available through service sources.</p> <p>(iv) Special material required for minor experimental works.</p> <p>(v) Camp requisites such as cost of construction of latrine boards, covers wood ,labour etc.</p>

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(I) Other Miscellaneous Charges	786/25	<p data-bbox="834 394 1393 464">1. (i) Expenditure incurred in Training of MT Drivers.</p> <p data-bbox="834 499 1393 1066">(ii) Tution fees payable to Non-Air Force Training Institutions in India for courses of Training availed of by Air Force personnel. Tution Fees payable to Foreign Govts./Institutions in respect of courses of Training availed of by IAF officers/men abroad in foreign countries will also be compiled under this head. Where, however no tution fee as such are specifically levied by Foreign Govt./ Institution, but limited consolidated charges comprising board and lodging expenses, travelling expenses, charges on other facilities connected with the training courses etc. are levied, such consolidated charges in their country will be chargeable to this head.</p> <p data-bbox="834 1102 1052 1134">2.Arrear charges</p> <p data-bbox="834 1169 1279 1201">3.Language rewards (AFI- 6/S/47)</p> <p data-bbox="834 1236 1219 1268">4.Loss of cash (irrecoverable)</p> <p data-bbox="834 1304 1393 1537">5.Loss due to: -  (i) difference between the official rate and average rate of exchange in respect of sterling transactions adjustable under debt and deposit heads.  (ii) fluctuation in the rates of exchange of foreign currencies (other than sterling).</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(l) (contd.)		<p data-bbox="834 394 1393 468">6. Loss of public money due to fraud etc. written off by C.F.A.</p> <p data-bbox="834 499 1187 531">7. Loss of kit and uniforms.</p> <p data-bbox="834 562 1208 594">8. Loss or damage to stores.</p> <p data-bbox="834 632 1393 726">9. Purchase of testing materials and erection tests equipment etc. in Air Force Selection Board.</p> <p data-bbox="834 764 1393 858">10. Rent and maintenance charges of Hollerith machines at Air Force Record Office.</p> <p data-bbox="834 896 1393 1033">11. Payments to State Governments on account of the cost of treatment of Air Force personnel (including commissioned officers) in civil hospitals.</p> <p data-bbox="834 1068 1393 1142">12. Expenditure in connection with Seminars/Workshop/Passing Out Parades:</p> <p data-bbox="862 1167 1143 1199">(i) Provision of prizes.</p> <p data-bbox="834 1234 1393 1308">(ii) Engagement of Bands where Air Force or Military Bands are not available.</p> <p data-bbox="867 1333 1227 1365">(iii) Printing invitation cards.</p> <p data-bbox="834 1400 1393 1474">(iv) Installation of loud speakers where signals facilities are not available.</p> <p data-bbox="834 1499 1393 1572">(v) Payment for photographs where service photographers are not available.</p> <p data-bbox="834 1598 1393 1703">(vi) Decorations, hiring of shamianas, furniture where not available from service sources.</p>

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
( I ) (contd.)		<p data-bbox="834 396 1393 527">(vii) Light refreshments and tea to special guests invited to be present at the Seminars/Workshop/Passing Out Parades: (CS 20/2009)</p> <p data-bbox="834 527 1263 558">13. Air Force Publicity Expenses:</p> <p data-bbox="834 558 1393 621">(i) Incurred by Air Headquarters/Commands.</p> <p data-bbox="834 621 1393 684">(ii) Payable to Ministry of Information and Broadcasting.</p> <p data-bbox="834 726 1393 789">14. Compensation for injuries sustained by Education Officers while on duty.</p> <p data-bbox="834 831 1393 957">15. Purchase of D.G.C.A.'s publication "AERADIO". Expenditure relating to display of advertisements incurred by Air Force units.</p> <p data-bbox="834 999 1393 1356">16. Other incidental charges such as insurance premium etc. for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K., the incidental charges will be compiled to the same head of account to which the cost of stores is debited.</p> <p data-bbox="834 1398 1393 1493">17. Contribution to Health Ministry on account of Contributory Health Service Scheme.</p> <p data-bbox="834 1535 1393 1598">18. Housing, landing and handling charges of aircraft.</p> <p data-bbox="834 1640 1393 1734">19. Charges payable to Army authorities towards postal concessions to Air Force personnel.</p> <p data-bbox="834 1776 1393 1923">20. Expenditure on small measures (eg. Fire Power Demonstration) in entirety irrespective of the fact that expenditure on individual items of a measure is normally incidental to other respective heads.</p>



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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>Sub Head A- Pay and allowances</b>		
(i) Officers	812/01	i) Allowances include all allowances except TA/DA
(ii) NGOs/NIEs	812/02	ii) Expenditure on LTC to be booked to these
(iii) Industrial Employees	812/03	heads with cat. prefix 82.
(iv) Overtime allowances	812/04	
(v) Direct Labour on cost	812/05	This head caters only for book adjustment.
(vi) Medical Treatment	812/06	
<b>Sub Head B-Transportation</b>		
(i) Temporary Duty	812/07	
(ii) Permanent Move	812/08	
(iii) Foreign Travel	812/09	
<b>Sub Head C-Maintenance</b>		
(i) Maintenance-Machinery & Equipment	812/10	
<b>Sub Head D-Stores</b>		
(i) Direct Material on cost	812/11	This head caters only for book adjustment.
<b>Sub Head E- Information Technology:</b>		
(i) Hardware	812/12	
(ii) Software	812/13	
(iii) Maintenance	812/14	
(iv) Consumables & Stationery	812/15	
(v) Training	812/16	
<b>Sub Head F- Miscellaneous</b>		
(i) Electricity charges	812/17	
(ii) Water charges	812/18	
(iii) Communications	812/19	
(iv) Training	812/20	
(v) Office Equipment	812/21	
(vi) Lab Equipment	812/22	
(vii) Consumables (Milk, Lemon etc)	812/23	
(viii) Contract Labour	812/24	
(ix) Transfer of Technology	812/25	
(x) Other Expenditure	812/26	

(Inserted vide CS No. 18/2009)

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

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

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

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

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

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

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

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

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

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



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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
Sub-head. E (contd)		
ii) Deduct-credits on account of transfer from Revenue to capital for P & M manufactured by MTPF - Ambernath and supplied to other Fys.	806/14	Caters to account for credits for items (P & M) costing more than Rs.10 lakhs and having a life span of more than 7 years.
iii) Deduct- Credit on account of transfer of material from Ord Factory Unit to ODC.	806/16	The cost of material transferred from Ordnance Factory to ODC will be booked to this head against the issuing Factory. The corresponding debit will be compiled to the relevant head under Major Head 2079, Minor Head 004 against thwe receiving ODC.
<b>F – CKD/SKD – Advance Payment</b>	806/15	
<b>G – Information Technology</b>		
		Similar remarks as under 110 H Army
<b>1.Hardware</b>		
i. Local Purchase	806/20	
ii. Central Purchase	806/21	
<b>2.Software</b>		
i. Local Purchase	806/22	
ii. Central Purchase	806/23	
<b>3.Maintenance</b>		
i. Local Purchase	806/24	
ii. Central Purchase	806/25	
<b>4.Computer Stationery &amp; consumables</b>		
i. Local Purchase	806/26	
ii. Central Purchase	806/27	
<b>5.Information Technology Training</b>		
i. Local Purchase	806/28	
ii. Central Purchase	806/29	

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Ordnance (including Ordnance Equipment) Factories:		Expenditure of Revenue nature will be debited to these heads.
(a) Expenditure on Electricity/ Water including duty taxes thereon.		*1. Expenditure on account of Govt. contribution to the Labour Welfare funds constituted under A.I.210/48.  2. Telephone/Telex Charges.
i. <b>Electricity</b>	810/01	3. Expenditure on account of official postage, Service labels, telegrams, registration charges on instructions for delivery of telegrams out of office hours and on holidays and money order commission.
ii. <b>Water</b> Charges	810/02	
(b) Communications (Telephone/ Telex/Fax/Postage and Telegraphic/Microwave etc.)	810/03	(c) Training
(c) Training	810/04	(d) Office Equipment
(d) Office Equipment	810/05	(e) Hospital/Lab. Equipment
(e) Hospital/Lab. Equipment	810/06	(f) Consumables (Medicines, Milk, Lemon etc.)
(f) Consumables (Medicines, Milk, Lemon etc.)	810/07	(g) Contract labour
(g) Contract labour	810/08	(h) Departmental Canteens:
(h) Departmental Canteens:		i). Pay and Allowances
i). Pay and Allowances	810/09	ii). Over time Allowance
ii). Over time Allowance	810/10	(i) Transfer of Technology
(i) Transfer of Technology	810/11	( j ) Other Misc. Expenditure*
( j ) Other Misc. Expenditure*	810/12*	

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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**Deduct - Issues to Navy:**

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



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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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**Deduct-Issues to Air Force:**

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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**Deduct-Issues to other Defence Departments:**

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(A)</b> Aircraft and Aero Engines		Expenditure on procurement of Airframes and Aero Engines costing Rs.10 lakhs or more each and having a life of 7 years or more, is debitable to this head.
<b>(a)</b> Procurement of new Airframes and Aero Engines through HAL		
(i) MGO (Avn)	908/31	Procurements made by MGO (Avn) through HAL, will be compiled to this head.
(ii) Others	908/32	
<b>(b)</b> Procurement of new Airframes and Aero engines through other sources		
(i) MGO (Avn)	908/33	Procurements made by MGO (Avn) from other than HAL, will be compiled to this head.
(ii) Others	908/34	
<b>(c)</b> Deduct-value of stores issued on payment to Research and Development, Inspection Orgn., Ord. Fys, Navy, Air Force. and other Departments of Central Govt.	908/35	

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(A)</b> Heavy and Medium Vehicles		Expenditure on procurement of vehicles of all types irrespective of cost and life shall be met from this head.
<b>(a)</b> Procurement of Heavy and Medium Vehicles- <b>through Trade</b>		
(i) MGO	908/37	Procurement of Vehicles by MGO will be compiled to this head.
(ii) E-in-C	908/38	Procurement of Vehicles by E-in-C will be compiled to this head.
(iii) Others	908/39	
<b>(b)</b> Procurement of Heavy and Medium Vehicles- <b>Supplied by DGOF</b>	908/40	
<b>(c) Deduct</b> -value of stores issued on payment to Research and Development and Inspection Orgn. Ordnance Factories, MES (excluding Engineer Stores depots), Navy, Air Force and other Departments of Central Govt.	908/41	

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(A) Other Equipment</b>		Expenditure on procurement of items of equipment (other than Heavy and Medium Vehicles and Aircraft & Aero Engines) costing Rs. 10 lakhs or more each and which have a life of 7 years or more, is debitabale to this head.
<b>1.Armaments</b>		
(a). Armaments: <b>Trade</b>		
(i) MGO	908/43	Procurement made by NGO will be compiled to this head.
ii) Others	908/44	
(b).Armaments: Supplied by <b>DGOF</b>	908/45	
<b>2.Electronics</b>		
(a). Electronics: <b>Trade</b>		
(i) SO-in-C	908/46	Procurement made by SO-in-C will be compiled to this head.
(ii) DGMI	908/47	Procurement made by DGMI will be compiled to this head.
(iii) MGO	908/48	Procurement made by MGO will be compiled to this head.
(iv) Others	908/49	
(b).Electronics: Supplied by <b>DGOF</b>	908/50	
<b>3.Ammunition</b>		
(a). Ammunition: <b>Trade</b>		
(i) MGO	908/51	Procurement made by MGO will be compiled to this head.
(II) Others	908/52	
(b).Ammunition: Supplied by <b>DGOF</b>	908/53	
<b>4.Engineering</b>		
(a).Engineering: <b>Trade</b>		
(i) E-in-C	908/54	Procurement made by E-in-C will be compiled to this head.
(ii) MGO	908/55	Procurement made by MGO will be compiled to this head.
(iii) Others	908/56	
(b).Engineering Stores: Supplied by <b>DGOF</b>	908/57	

**MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES**

**SUB MAJOR HEAD 01- ARMY**

**MINOR HEAD 103-OTHER EQUIPMENTS**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>5. Missiles</b>		
(i) MGO	908/58	Procurement made by MGO will be compiled to this head.
(ii) Others	908/59	
<b>6. General Stores</b>		
(a).General Stores: <b>Trade</b>		
(i) MGO	908/60	Procurement made by MGO will be compiled to this head.
(ii) Others	908/61	
(b).General Stores: Supplied by <b>DGOF</b>	908/62	
<b>7. Medical Equipment</b>		
(i) DGAFMS	908/63	Procurement made by DGAFMS will be compiled to this head.
(ii) Others	908/64	
<b>8. Disaster Relief Stores</b>	908/65	
<b>9. Security related Equipment</b>	908/69	Expenditure on security related equipments costing Rs.10 Lakhs or more each and which have a life span of 7 years or more.
<b>10. Deduct</b> -Value of stores issued on payment to Research and Development, Inspection Orgn. Ordnance Factories, MES (excluding Engineer Stores Depots) Navy, Air Force and other Departments of Central Govt.	908/66	
<b>(B) Projects</b>		
(i) Plan Aren	908/67	Expenditure on procurement of item costing Rs.10 lakhs or more each and which has a life of 7 years or more, is debitable to this head.
(ii) Project EMERALD	908/68	



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

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

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

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

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

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

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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(a) Works</b>		
1. Carry over works:		
i). C.C.S. works	902/31	
(ii). Married Accommodation	902/32	
(iii). Other than Married Accommodation	902/33	
2. New Works:		
(i) C.C.S works	902/34	
(ii) Married Accommodation	902/35	
(iii) Other than Married Accommodation	902/36	
(iv) Special Married Accommodation under two-in-one design concept.	902/37	
(v) Rohtang Tunnel Project and allied works	902/40	
(vi) Construction of CSG Roads	902/51	
(vii) Infrastructure Development In Eastern Command.		
(a) Infrastructure Development under Defence Works Procedure	902/53	
(b) Infrastructure Development under OP Works Procedure	902/54	
3. Deduct-receipts from disposal of buildings etc. financed originally from capital.	902/38	
4. Deduct-Contribution from State Govt. towards Capital Outlay on Defence Services	902/39	
<b>(b) National Defence Academy:</b>		
1. Expenditure on land, works etc.	902/41	
2. Deduct-Contributions transferred from the Deposit Head "Donations/ Contribution towards NDA".	902/42	
<b>(c) Married Accommodation Project</b>	902/45	

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

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

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

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



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

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

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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(a) Other Equipments:</b>		Same remarks as at Minor Head .103 under Sub Major Head 01- Army.
1.Electrical/Electronics	915/36	Payments in respect of the following items will be booked under this head. 1.Guns/Tanks BMPs and connected Stores 2.Radars and AD Systems. 3.Various Signal Equipments. 4.Equipments for Engineers. 5.Equipments for DGAFMS. 6.Equipments for new raisings.
2.Weapon Equipments	915/37	Expenditure on replacement/upgradation of Equipment for enhancing the capability in
3.Space and Satellite Equipments	915/38	respect of the following items will be booked to the respective heads under this Sub-head:
4.Electronic Warfare Equipments	915/41	1. WT Equipment.
5.Unmanned Aerial Vehicle	915/42	2. Communication & Electronic Warfare.
6.Miscellaneous.	915/39	3. Radars & Associated Equipments.
		4. Electrical Equipment.
		5. Hydrographic Equipment.
		6. Diving Equipment.
		7. Metrology Equipment.
		8. Aviation/Armament Equipment.
		9. IT Infrastructure.
		10. Other Machinery & Equipment.
		Capital head will be operated subject to fulfillment of cost & life criteria in individual cases.
7. Security related Equipment	915/47	Expenditure on security related equipments costing Rs.10 Lakhs or more each and which have a life span of 7 years or more.
8. Deduct-Value of stores issued on payment to MES, Army, AF, Ordnance Factories and other Departments of Central Govt.	915/40	
<b>(b)Other Equipments: Supplied by DGOF</b>	915/46	

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
1.Air craft and Aero Engines	951/41	As per Navy Minor Head 101
2.Heavy and Medium Vehicles	951/42	As per Navy Minor Head 102 <ol style="list-style-type: none"> <li>1. Auto Road Sweeping Machine.</li> <li>2. Earth Movers (JCB) &amp; Tippers.</li> <li>3. Mini Bus.</li> <li>4. Bus Long Chasis.</li> <li>5. Water Bowzer.</li> <li>6. Ambulance.</li> <li>7. Cranes-all Types.</li> <li>8. Tractors, Dozers, DFT, etc.</li> <li>9. 2.5 Ton, 6.5 Ton Vehicles.</li> </ol> <p>Capital head will be operated subject to fulfillment of cost &amp; life criteria in individual cases.</p>
3.Other Equipments	951/43	As per Navy Minor Head 103. <ol style="list-style-type: none"> <li>1. Expenditure on creation of assets like Telephone Exchange, Network Systems and Terminal Equipments.</li> <li>2. Hardware of Wireless Communication.</li> <li>3. Tri-Service War Game Package.</li> <li>4. Upgradation of Display System.</li> <li>5. Crypto Systems/Devices/Algorithm/Package</li> <li>6. Access Control Security System.</li> <li>7. Data Fusion Centre.</li> <li>8. Archival and Retrieval System.</li> <li>9. Conference System.</li> <li>10. Procurement Of Marine Stores (Boats, Yard Craft, Floating Jetty).</li> </ol> <p>Capital head will be operated subject to fulfillment of cost &amp; life criteria in individual cases.</p>
4.Land	951/44	As per Navy Minor Head 050
5.Construction Works	951/45	As per Navy Minor Head 202
6.Naval Fleet	951/46	As per Navy Minor Head 204
7.Naval Dock yard and Project	951/47	As per Navy Minor Head 205

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

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

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

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

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

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>(a)</b> Naval Projects, Mumbai		
(i) Naval Dockyard Expansion Scheme, Mumbai.	914/31	
(ii) Modernization of Naval Dockyard, Mumbai.	914/32	
(iii) Other works pertaining to Naval Dockyard, Mumbai.	914/33	
<b>(b)</b> Protective Retaining Bund/Dry Dock	914/34	
<b>(c)</b> Naval Projects, Visakhapatnam		
(i) Works related to the Project	914/35	
(ii) Works other than (i) above	914/37	
<b>(d)</b> Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Naval Projects, Vishakhapatnam	914/36	
<b>(e)</b> Naval Ship Repair Yard, Kochi	914/38	
<b>(f)</b> Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Base Repair Organisation, <b>Cochin</b> .	914/39	
<b>(g)</b> Naval Project, <b>Karwar</b>	914/40	
<b>(h)</b> Deduct-Recoveries from other Departments of Central Government on account of expenditure initially incurred out of Defence Estimates on Naval Project, Karwar	914/41	



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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(i)</b> Naval Air Station, <b>Arkonam</b>	914/42	
<b>( j)</b> Deduct-Recoveries from other Departments of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Naval Air Station, Arkonam	914/43	
<b>(k)</b> Project for Naval Academy of <b>Ezhamalai</b>	914/44	
<b>(l)</b> Deduct-Recoveries from other Deptts. of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Project for Naval Academy Ezhamalai	914/45	
<b>(m)</b> Project for modernization of <b>INHS ASVINI</b>	914/46	
<b>(n)</b> Deduct-Recoveries from other Deptts. of Central Govt. on account of expenditure initially incurred out of Defence Estimates on Project for modernization of INHS ASVINI	914/47	
<b>(o)</b> 3/4 line Maintenance facility <b>SHR / Aircraft.</b>	914/48	
<b>(p)</b> Naval Ship Repair Yard,Karwar	914/49	
<b>(q)</b> Naval Aircraft Yards (NAY)		Setting up of the 3 <sup>rd</sup> and 4 <sup>th</sup> line repair/overhaul facilities for Sea-Harrier Aircraft Pegasus Engines and their Associated System and Components.
(i) Naval Aircraft Yard (NAY-Kochi)	914/50	
(ii) Naval Aircraft Yard (NAY-Goa)	914/51	
<b>(r)</b> Project Varsha	914/52	
<b>(s)</b> Missile Technical positions	914/53	
<b>(t)</b> VLF Project	914/54	
<b>(u)</b> Project Sea Bird, Karwar-Phase-II A	914/55	

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

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

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

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

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(a) Other Equipments:</b>		Same as at Sub Major Head -01-Army.
(i).Other Equipments : Trade	919/36	Minor Head 103(a). Payments in respect of the following items will be booked under this head: 1.Guns/Tanks/BMPs and connected stores. 2.Radars and AD Systems. 3.Various signal Equipments. 4.Equipments for Engineers. 5.Equipment for DGAFMS. 6.Equipment for new raisings. 7.Engineering specialists including foreign specialists. Expenditure in r/o the following items will also be compiled to this head: 1. Upgradation/Modernisation of facilities at BRDs. 2. Solid State Flight Data Recorder. 3. Ground Power Unit. 4. Servicing Air- Conditioning Trolley. 5. Universal Hydraulic Servicing Trolley. 6. Procurement of Drive Generator and installation kit for IAF Aircrafts. 7. Procurement of Flash Card reader. 8. Procurement of critical aggregates. 9. Digital Met Data Dissemination (DMDD) system. 10. Additional Sites for IMMOLS. 11. Network Station. 12. Procurement of Booster and Accessories of VUHFRT set up-322 for Air Defence Radar Units. 13. Procurement of V/UHF RT set for OSA-AK system. 14. Specialist Adventure equipment and accessories. 15. Procurement of Rotables, Test equipments, Machinery and equipment of all kinds including Medical and Security related equipment, DG sets and UPS. 16. Procurement/Refurbishment/Upgradation/Replacement of Missiles/Rockets and related test equipment. 17. Upgradation/Replacement of Weapon systems and related equipments. 18. Automation of Costing in IAF. 19. DRE/ Non-recurring cost, Capital expenditure, Project costs for setting up or creation of facilities or infrastructure.
(ii).Other Equipments : <b>Supplied by DGOF</b>	919/38	20. Telephone Exchanges/Bulk Encryption Unit for communication/interconnecting equipment for various locations of Air Force including Wireless and UG cables.
(iii) Security related equipment	919/40	Expenditure on security related equipments costing Rs.10 Lakhs or more each and which have a life span of 7 years or more.
<b>(b) Deduct - Value of stores on payment to MES, Army, Navy, Ordnance Factories and other Departments of Central Government</b>	919/37	

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

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

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

<b>Nature of the head</b>	<b>Code No.</b>	<b>Particulars of charges compilable under the detailed heads shown in column 1</b>
<b>(a) ADGES Special Projects:</b>		
(i) Works other than those carried out by MES	918/31	Expenditure on capital works other than those mentioned at (ii) below pertaining to the project for strengthening the Air Defence capability of Air Force.
(ii) Works carried out by MES	918/32	Expenditure on works executed by MES on which departmental charges are leviable.
<b>(b) ADGES/Plan/ Modernization Schemes</b>	918/33	For booking of expenditure on Radar/ Communication set up at ADGES Projects which are not of revenue nature only will be booked to this head.
<b>(c) Air Force Special Projects:</b>		
(i) Works other than those carried out by MES.	918/34	Expenditure on capital works other than those mentioned at (ii) below pertaining to AF Schemes/Projects.
(ii) Works carried out by MES.	918/35	Expenditure on Capital works executed by MES on Air Force Schemes/Projects
(iii) Schemes/Projects	918/36	Expenditure on Air Force Schemes/ Projects of Capital nature other than ADGES.
(iv) Air Force Base at Phalodi	918/37	
(v) Air Force Project -Development of CHILODA HQ SWAC at Gandhi Nagar	918/38	
(vi) Air Force Project-Security Measures at IAF Bases/Installations	918/39	
(vii) Development of Thanjavur Air Field	918/40	
(viii) Project for AJT at Air Force Station Bidar	918/41	
(ix) Infrastructure/ Development of AF Stn. Palam	918/42	
(x) Induction/development of AWACS Project at AF Station Agra	918/43	
(xi) Infrastructure development for Advance Light Helicopter	918/44	
(xii) Infrastructure development for Mirage 2000	918/45	
(xiii) Infrastructure development for Project Richard	918/46	
(xiv) Infrastructure development for Intermediate Jet Trainer (IJT) Limited Series Production (LSP) Air Craft at 408 AF Station Hakimpet.	918/47	
(xv) Creation of infrastructure/facilities towards upgradation of MIG-29 AC Fleet on the IAF	918/48	
(xvi) Construction of Hanger and Storage accommodation for MI-17 V5 at 1 BRD Kanpur.	918/49	
(xvii) Resurfacing/Strengthening of Runways at Air Bases of Indian Air Force	918/50	
(xviii) Infrastructure Development for Deployment of SPYDER Low Level Quick Reaction Missile (LLQRM) and other Associated Facilities.	918/51	
(xix) Infrastructure Development for Induction of MLH and Other Associated Facilities.	918/52	
(xx) Creation of infrastructure for Induction of SU-30 Squadrons in IAF.	918/53	
(xxi) Construction of Modern Multistoried Hospital Complex at Command Hospital (AF) Bangalore	918/54	

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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


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

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**ANNEXURE 'B'**

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

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

**ANNEXURE 'B'.(contd)**

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

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

**ANNEXURE – C**

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

<b>Sl. No.</b>	<b>Nature of Expenditure</b>	<b>Cat. Code No</b>
(i)	Expenditure incurred on account of Transportation (Travelling & outstation allowance) by Inter Service Organisations.	22
(ii)	Pay & allowances of Service Officers & personnel deployed in Dedicated MES Formations for Navy	23
(iii)	Pay & allowances of Service Officers & personnel deployed in Dedicated MES Formations for Air Force.	24
(iv)	Manufacture of Small Arms Range Simulator-DROMA	29
(v)	Transactions relating to <b>ASCON</b> Project.	31
(vi)	DIPAC Project	33
(vii)	Hqrs IDS	36
(viii)	Defence Intelligence Agency (DIA including ADGSI & DIPAC)	37
(ix)	SFC	38
(x)	Directorate of Standardization	41
(xi)	Directorate of DTD& P(Air).	42
(xii)	Advance Payment to PSUs	45
(xiii)	Risk& Cost contractsof Married Accommodation Project(MAP) (Tobe prefixed to code head 510/00 only)	46
(xiv)	Project PJ-10 Programme (To be prefixed to code head 929/21 only)	49
<b>Cat.Codes to be prefixed to Code head.914/40-</b>		
(xv)	<b>Project Seabird (Karwar) (cat.code 62 to 74)</b>	62
(xvi)	Land Development & Preliminaries	63
(xvii)	Breakwaters	64
(xvii)	Dredging & Reclamation	65
(xix)	Pier	66
(xx)	Fleet Base	67
(xxi)	Ship lift	68
(xxii)	SIMA	69
(xxiii)	Logistics	70
(xxiv)	Township	71
(xxv)	Electrification, Water Supply & Services for Base	72
(xxvi)	Land Acquisition, Rehabilitation & Forest staff payment.	73
	Environmental Protection	74
(xxvii)	Project Management & Contingencies	
(xxviii)		78
(xxix)	U N Mission (Army/Navy/Air Force)	79
	International Exercises (Army/Navy/Air Force)	80
(xxx)	Material Assistance- Foreign Co-operation Activities (Army/Navy/Air Force)	
(xxxi)		82
(xxxii)	L.T.C. Reimbursement (Defence Civilians)	99
	Charged Expenditure	

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

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

**ANNEXURE 'D' (contd.)**

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