

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

Code Heads 901 to 950 – Capital Outlay

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