



**Office of the Controller General of Defence Accounts
(Accounts & Budget Division)**

Ulan Batar Road, Palam, Delhi Cantt

Important Circular No. 65 of 01/2011

No. A/B/II/11244/Mont-EDP-II

Dated: 10-01-2011

To

All PCsDA/CsDA

Subject: Usage of correct category prefix codes with Service Heads.

A review of compilation for and upto November 2010 has been carried out in the HQrs office to ascertain whether the category prefix codes appended at Annexure 'B' to Classification Hand Book are correctly operated. It has been noticed that the category prefix code numbers meant for use with Stores heads only for the purpose of identification of expenditure on the procurement of stores, have been prefixed to code heads other than Store heads i.e. Pay and Allowances etc. It has also been noticed that in certain cases, defunct/deleted category prefixes have been operated by some of the PCsDA/CsDA. A list of few such cases is enclosed at Annexure 'A' & 'B' to this letter for ready reference.

In this context it may be mentioned that the basic purpose of category prefix codes is to generate reports/information as per user's requirements, intended to know distinctively the source of procurement of stores and the booking of expenditure relating to a specific items/project/Dte/Command etc. The incorrect usage of the same defeats the very purpose for which these were intended for. The usage of redundant/superfluous category prefixes to the Service heads results in wrong depiction of information on the compilation reports generated by the EDP Centre.

This office from time to time has been stressing the need to ensure correct usage of category prefix codes. In this regard, this office letters bearing No. A/B/I/13626/CHB dated 13-12-2005 and A/B/II/11244/Mont-Army/Vol V dated 8-2-2007 also refers.

Since instructions issued by this office in this regard seem to have little or no effect, the position needs to be reviewed at an appropriate level. It is therefore requested that necessary instructions in this regard may please be issued to the sections/sub-offices under your jurisdiction to ensure correct usage of the category prefix codes.

A compliance report in this regard may please be sent to this HQrs urgently.


Jt. CGDA (A/Cs & Budget)

Category codes prefixed with code heads other than Stores

Major Head/Minor Head	Code head	Category	Amount booked upto Nov'2010	PCDA/CDA
2076-101-P&A-Army Personnel	101/01	83	3038247	PCDA (NC) Jammu
	101/10	84	155218	PCDA (SC) Pune
	101/20	7	-39000	PCDA New Delhi
	103/01	87	74153600	(Army) Meerut
	103/02	84	739000	PCDA (SC) Pune
	103/03	87	929250	CDA (Army) Meerut
	147/00	85	1009000	CDA Patna
2076-103-P&A-Auxillary Forces	149/00	85	340875	CDA Patna
	351/01	86	303547	PCDA (WC) Chandigarh
2076-106-Military Farms	351/03	86	42102296	PCDA (WC) Chandigarh
	361/01	86	33154933	PCDA (WC) Chandigarh
2076-107-ECHS	361/02	86	9813311	PCDA (WC) Chandigarh
	361/04	85	1448102	CDA Gauhati
	381/02	81	645179	PCDA (CC) Lucknow
2076-109-Inspn. Orgn.	381/03	88	5744084	CDA Secunderabad
	531/02	20	173794915	CDA Patna
2076-112-Rashtriya Rifles	533/02	83	7764379	PCDA (NC) Jammu
	541/06	90	6500	PCDA (Navy) Mumbai
2076-113-NCC	600/01	90	44000	PCDA (Navy) Mumbai
	600/02	91	4795245	PCDA (Navy) Mumbai
	600/03	92	9293713	PCDA (Navy) Mumbai
	601/01	23	14894408	PCDA (SC) Pune
2077-104-P&A-Civilians	616/01	90	13052566	PCDA (Navy) Mumbai
	616/02	6	11682	PCDA (Navy) Mumbai
	616/04	90	259012	PCDA (Navy) Mumbai
2077-112-Joint Staff	690/01	90	9997	PCDA (Navy) Mumbai
	690/02	91	78807627	PCDA (Navy) Mumbai
	691/01	91	154336	CDA Secunderabad
	691/02	93	8601238	CDA Chennai
	691/06	93	3263133	CDA Chennai
2078-104-P&A-Civilians	725/01	81	60882	CDA (AF) New Delhi
	725/02	81	133647	CDA (AF) New Delhi
	727/03	51	12002967	PCDA (AF) Dehradun
2078-200-Special Projects	764/08	57	2562167	PCDA (AF) Dehradun

Defunct/Deleted categories prefixed with code heads

(Amount in Rs)

Code head	Category	Amount booked upto Nov'2010	PCDA/CDA
<u>Receipt</u>			
101/30	10	513992	PCDA (BR) New Delhi
371/01	81	4325	PCDA (SWC) Jaipur
373/04	14	144	PCDA (SC) Pune
575/30	10	40	CDA Jabalpur
<u>Charge</u>			
102/00	25	2160592	CDA Patna
102/00	26	3054	CDA Patna
170/01	81	41353	CDA Jabalpur
170/02	81	68396	PCDA (CC) Lucknow
170/02	10	769269	CDA Jabalpur
185/02	81	57931	PCDA (CC) Lucknow
188/03	81	1991	PCDA (CC) Lucknow
195/02	81	686697	PCDA (NC) Jammu
195/02	81	8728948	PCDA (CC) Lucknow