

**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.)**

Nature of the head	Code no.	Particulars of charges compilable under the detailed heads shown in column 1
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)		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: (i). JCOs. (Sub. Maj./ Subedar and Naib Subedar) (ii) Warrant Officer Class-I and II, (iii) Other Ranks (including NCOs),
<b>(a)</b> Pay and allowances (other than kit and clothing allowances, ration allowances and miscellaneous allowances given in lieu of services)	(111)	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.  Encashment of leave entitlement of personnel who die in harness.  Subsistence allowance to soldiers while in prison or in custody.
<b>(b)</b> Ration allowance and other miscellaneous allowances given in lieu of services	(112)	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 Conservancy allowance payable to JCOs and ORS in lieu of free conservancy services. 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.  3. Monetary allowance in lieu of Rum and Cigarettes.

**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	

**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.
* 121 or 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	Caters for the P & A of Officers and Others of Territorial Army employed against the vacancies of the permanent staff. Pay & allowances of civilians and Non-Combatants Enrolled e.g. clerks, chowkidars, attendants, messengers, office sahayaks etc., employed in the T.A. Units.  Expenditure on residual NC(E) will be booked along with Pay & Allowances of ORs.  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.
(b). Other Ranks	145/02	
(c). Civilians	145/04	
(d). Overtime allowance	145/05	
(2). Pay and allowances of Trainees:		
(a). Officers	146/01	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.
(b). Other Ranks	146/02	Expenditure on residual NCs(E) will be booked along with Pay & Allowances of ORs.  Grant of refreshment allowance of urban units will also be compiled to these heads.

**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	"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.  *Transportation and other charges of these Units not provided for above will be booked to the relevant Minor heads of accounts.  Educational Training Grant.
5. Overtime allowances	150/06	

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

Nature of the head	Code no.	Particulars of charges compilable under the detailed heads shown in column 1
<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. 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.
1. Officers	175/01	
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
Sub Head E (contd.)		<p>GENERAL:</p> <p>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".</p> <p>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.</p>

**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 F-Ordnance</b>	(195)	
Establishments including Stationery Depots:		
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>	(200)	
Units and formations:		
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 Headquarters, Command Headquarters and other staff formations</b>		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.)**

Nature of the head	Code no.	Particulars of charges compilable under the detailed heads shown in column 1
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 ½ % 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>		
1. Officers	240/01	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.
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.)		<p>11. Moves on warrant of escorts of prisoners, attendants to patients and witnesses at Court Martial or Court of Enquiry.</p> <p>12. Conveyance of unaccompanied baggage charges, etc. on transfers between units, formations and appointments.</p> <p>13. Movement of patients to and from hospitals.</p> <p><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.</p> <p>14. Cost of conveyance for the contractor's staff and stores in connection with the supply of train meals.</p> <p>15. Conveyance of reservists kit from unit to unit.</p> <p>16. Movement of personnel attached to Military hospital etc.</p> <p>17. Movement of personnel attached or transferred to Headquarters staff including Commands, Areas, Sub Area and Brigades.</p> <p>18. Movement of personnel attached or transferred to Army school.</p> <p>19. Expenditure on touring warrant, haulage, empty haulages and detention charges of saloons and special vehicles used for touring by Officers.</p>

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY  
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>
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>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>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>3. Movement of empty packing materials from depots to institutions such as flour mills, grain depots.</li> <li>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>5. Conveyance of samples from supply depots to Military Food Laboratory.</li> <li>6. Movement of fodder from Government farms to Supply or Remount Depot.</li> <li>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.)		<p>8. Conveyance of Ordnance and clothing Stores from Factories to the Store depots.</p> <p>9. Movement of Ordnance stores between store depots.</p> <p>10. Conveyance of mathematical instruments from Ordnance Depots and Mathematical Instruments Office for repairs.</p> <p>11. Conveyance of Ordnance stores form Ordnance Depots to Factories for repair, conversion and utilisation.</p> <p>12. Movement of Ordnance stores between store depots and consuming units and vice versa.</p> <p>13. Conveyance of Ordnance stores from factories to the consuming units.</p> <p>14. Movement of Ordnance stores between units.</p> <p>15. Conveyance of Ordnance stores from factories and stores depots to the inspectorates for utilisation.</p> <p>16. Conveyance of Ordnance stores issued from Stores depots on payment.</p> <p>17. Conveyance of M.T. stores and Vehicles from Contractors to Vehicles depots, etc.</p> <p>18. Conveyance of M.T. stores and vehicles from Vehicle depots, heavy repair shops to units and vice versa or from unit to unit.</p> <p>19. Conveyance of timber from contractors to Vehicle depots, heavy repair shops etc.</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
Sub.Head B(2) (contd.)		<p>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.</p> <p>21. Movement of animals from ports or other places in India to Remount Depot.</p> <p>22. Movement of animals from Remount Depots, ports of purchasing agents to units and that from unit to unit.</p> <p>23. Movement of animals from/to Remount Depot and units to and from Summering Stations.</p> <p>24. Cost of Conveyance of stores other than those specially provided for above.</p>
3.Maintenance, depreciation etc. of rolling stock.	251/03	<p>1. Expenditure on construction conversion, etc. of Military stock.</p> <p>2. Interest, depreciation and maintenance charges in respect of rolling stock.</p> <p>3. Cost of Railway establishment maintained at Military sidings.</p> <p>4. Empty haulage other than that compiled under detailed heads 1 and 2 above.</p> <p>5. Payments of commission charges to Railways for warrant and credit note system.</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 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	<ol style="list-style-type: none"> <li>1. Expenditure on sea passages to and from overseas stations is charged to this head.</li> <li>2. Sea passage concessions will also be compiled to this head.</li> </ol>
<b>Sub Head E-</b> Air Transportation Charges.		
1. Personnel	254/01	
2. Stores	254/02	
3. Charter of Air Craft	254/03	
<b>Sub Head F-</b> Hired Transport		
1. Civil Hired Transportation		
(a). Personnel	255/01	
(b). Stores	255/02	
2. Porters & Ponies	255/03	
<b>Sub Head G-</b> Road warrants and miscellaneous	256/00	<ol style="list-style-type: none"> <li>1. Supply of well water.</li> <li>2. Hire of bullocks, temporary labour and maintenance of carts, drinking water.</li> <li>3. Cost of road warrants for movements of military personnel and stores by road generally to and from stations not connected by rail.</li> <li>4. Road mileage and cost of warrants issued to pensioners for journey to attend medical board for re-assessment of their disabilities.</li> </ol>

**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	351/09	
ii) Permanent staff	351/10	
iii) Temporary staff	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>1. Irrigation and cultivation charges (including establishment employed thereon) of the land possessed by the Dairy Farms for feeding their animals.</li> <li>2. Cost of temporary shelters for chowkidars on lands and crops.</li> <li>3. Water charges paid to the canal department.</li> <li>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>5. Repairs to field fencing.</li> <li>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>7. Rent of grazing land.</li> <li>8. Grazing charges.</li> <li>9. Cash expenditure for the purchase of grain for draught animals. Hire of cattle from outside sources.</li> <li>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
		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 Dairy men etc.
		14. Expenditure on manpower engaged for services outsourced relating to production.
8. Transportation charges	351/07	<ol style="list-style-type: none"> <li>1. Caters for both personnel and stores.</li> <li>2. Travelling expenses by rail or road (including cost of rail and road warrants, detention allowance and conveyance hire.)</li> <li>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.</li> <li>4. Cash payment on account of hire of transport charges incurred on credit notes for the conveyance of stores.</li> <li>5. Wharfage, landing and shipping charges and harbour dues on stores.</li> <li>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.</li> </ol>

**MAJOR HEAD 2076-DEFENCE SERVICES-ARMY  
MINOR HEAD 106-MILITARY FARMS (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>
9. Miscellaneous Expenses	351/30	<ol style="list-style-type: none"> <li>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>2. Official postage.</li> <li>3. Postage labels.</li> <li>4. Telegrams.</li> <li>5. Registration and delivery of telegrams out of office hours and on holidays</li> <li>6. Money order commission.</li> <li>7. Carriage on stationery.</li> <li>8. Stationery and printing, Advertisements.</li> <li>9. Purchase and repairs of typewriters.</li> <li>10. Hot weather charges including electric charges for office fans etc.</li> <li>11. Book binding charges.</li> <li>12. Funeral charges.</li> <li>13. Office furniture.</li> <li>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>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>16. Pay and allowances of civil officers deputed to assess the value of lands at Military dairy farms.</p> <p>17. Payments under Workmen's Compensation Act.</p> <p>18. Cost of law suits.</p> <p>19. Charges for packing except when the same pertains to any other head.</p> <p>20. Cost of repair of bicycles for office peons.</p> <p>21. Inspection fees for examination of boilers.</p> <p>22. Telephone charges.</p> <p>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>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.  35. Miscellaneous cash expenditure incurred in connection with trails and experiments not covered by any other grant.
10. Deduct-Receipts from the sale of condemned buildings, materials, cast animals etc.	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**

<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 &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>		
Transportation:		
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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub Head D – Information Technology:</b>		
<b>(a) Hardware</b>		
I. Local Purchase	364/01	1.Expenditure on procurement of Computer and connected stores. 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. 2. Expenditure costing less than Rs.10 lakh with less than 7 years expected life will be compiled to this head.
II. Central Purchase	364/04	
<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-imburement 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	Encashment of leave entitlement of personnel who die in harness.
3. Non-Combatant (Enrolled)	380/03	
<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	<ol style="list-style-type: none"> <li>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.</li> <li>2. Postage Labels.</li> <li>3. Upkeep of office bicycles.</li> <li>4. Charges on account of free issue of liveries to entitled personnel.</li> <li>5. Hot weather establishment and appliances.</li> <li>6. Binding charges.</li> <li>7. Medical fees.</li> <li>8. Carriage of stationery, forms, stores, records etc.</li> <li>9. Cost of law suits.</li> <li>10. Advertisement charges.</li> <li>11. Inspection fees in respect of equipment covered by the Factories Act.</li> <li>12. Mess maintenance allowance.</li> <li>13. Demurrage charges.</li> <li>14. Bonus for working on holidays.</li> <li>15. Payment under Workmen's Compensation Act.</li> <li>16. X-Ray examination of Industrial casualties.</li> <li>17. Cost of testing charges paid to other Government/Departments.</li> </ol>

**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.)		18. Traveling allowance within 5 miles. 19. Cost of office Machinery and appliances, Typewriters, Duplicators, Steel almirahs, Safes etc. 20. Expenditure incurred in connection with purchase of seeds, manure, flowerpots etc. 21. Misc. Cash expenditure incurred in connection with trials and experiments not covered by any other grant. 22. Cost of books, periodicals and publications. 23. Cost of photographs required for identity passes. 24. Passport fees in respect of trainees/deputationists. 25. Government contribution towards Labour Welfare fund. <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. <b>Note 2:</b> Expenditure on payment to P & 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.
<b>Sub Head D-Transportation charges</b>	(383)	Caters for cash, TA/DA relating to journey by air, road & 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
1. Movement of personnel	383/01	
2. Movement of stores	383/02	
3. Foreign Travel	383/03	<b>Note:</b> No adjustment will be made under these heads in r/o hire charges for transport supplied by Army etc.

**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
<b>Sub Head. E</b> -Purchase of Materials	(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</b> -Expenditure on Works:		
1. Expenditure on buildings etc. not forming Capital assets	385/01	Original works costing upto Rs.1,00,000. <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.
<b>Sub Head G</b> -Departmental Canteens:		
1. Pay & Allowances and other Misc. Expenditure	386/01	
2.Overtime Allowances	386/02	
<b>Sub-head H</b> - Information Technology:		
<b>(a) Hardware</b>		
I. Local purchase	387/01	1.Expenditure on procurement of Computer and connected stores. 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>		
I. Local purchase	388/01	1.Caters for expenditure on purchase of Software. 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>		
I. Local purchase	389/01	Caters for expenditure on Maintenance of Computers etc.
II. Central purchase	389/02	
<b>(d) Computer Stationery and consumables</b>		
I. Local purchase	390/01	Caters for expenditure on procurement of Computer Stationery and Consumable items.
II. Central purchase	390/02	
<b>(e) Information Technology Training</b>		
I. Local purchase	391/01	Caters for expenditure on Information Technology Training.
II. Central purchase	391/02	
<b>Sub Head I</b> -Training of civilian Personnel	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)	
4. Other items of local purchase	(409)	
<b>Central Purchase</b>		
5. Wheat and Wheat products	(410)	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.
6. Rice and Rice products	(412)	
7. Pulses and Dals	(413)	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.
8. Vanaspathi and Edible oils	(414)	
9. Sugar	(418)	4. Value of articles of provisions purchased through the Central purchase organisations of the Govt. of India.
10. Tea and Coffee	(419)	
11. Milk and Milk products	(420)	5. Value of stores returned.
12. Tinned items	(423)	
13. Other items (Central Purchase)	(424)	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> .
		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.

**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 A (contd.)		
(b) Grain and salt for animals.	(402)	<ol style="list-style-type: none"> <li>1. These comprise:- Bran, barley, gram, linseed, paddy, kulthi, salt etc.</li> <li>2. The particulars given against minor head (a) will equally apply.</li> <li>3. Value of fodder purchased by the A.S.C. for direct issue to units at stations where military farms do not function.</li> <li>4. Value of stores returned.</li> </ol>
(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)	<ol style="list-style-type: none"> <li>1. Coal and firewood comprise:- Firewood, coke, coal and charcoal.</li> <li>2. The particulars given against head (a) will equal apply.</li> <li>3. Amounts paid to contractor for value of firewood supplied direct to Bakeries locally.</li> <li>4. Value of stores returned.</li> <li>5. Charges incurred on account of inspection fee on coal.</li> </ol>
(e) Other A.S.C. Stores:		
(i) Hygiene & chemicals	(441)	<ol style="list-style-type: none"> <li>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.</li> <li>2. Value of stores returned.</li> </ol>
(ii) Depot contingency items	(442)	
(f) Lubricants and Grease	(406)	

**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 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>3. Expenditure on repairs to mathematical and scientific instruments carried out by N.I. Ltd. Calcutta, and NPL, New Delhi. etc.</p> <p>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><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>5. Cost of films procured for entertainment purposes.</p> <p>6.Procurement of stores from indigenous sources of manufacture, which were hitherto imported on the basis of decisions of various Technical Committees.</p> <p>7.Cost of stores received from other services and departments will also be debited to this detailed head.</p> <p><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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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.
<b>6. Ord. Stores 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	<p>1. All purchases made through Central Purchase Organisation from trade in India or through India Supply Mission, Washington.</p> <p>2. Procurement of stores from Central and State Undertakings (Vide particulars against sub Head C(a) 2 .</p> <p>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.</p>

**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(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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(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 than 7 years is to be compiled to this head
(iii) Spares for A Vehicles	417/10	
(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	<ol style="list-style-type: none"> <li>1. The cost of stores received from other services and Development, etc. will also be charged to this head.</li> <li>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 debitible to the head "Charges in England" is also booked to this head.</li> </ol>
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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub-Head E-Engineer Stores (ESDs)</b>	(430)	1. Procurement of stores and machinery in respect of ESDs.
1. Local Purchase	430/01	2. Repair and overhaul of plant and stores in stock.
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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<b>Sub-Head-F-</b> Airframes and Engines	(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-</b> Aviation Stores		
(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-</b> Information Technology		
<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- Buildings, Communications etc.</b>		
(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 debitible 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- Tools, Plants and Machinery</b>		
(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	
(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	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.

**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**

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- 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'</b> – Miscellaneous Expenses:		
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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<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>		
(i). Local Purchase	536/04	This includes Petrol, Diesel, LPG, Kerosene Oil, Lubes and Greases etc.
(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>		
(i). Local Purchase	536/13	This includes Armament, Electronic, Ammunition, Engineering & Missiles etc.
(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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<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>		
I. Local purchase	538/05	Caters for expenditure on Maintenance of Computers etc.
II. Central purchase	538/06	
<b>(d) Computer Stationery and consumables.</b>		
I. Local purchase	538/07	Caters for expenditure on procurement of Computer Stationery and Consumables items.
II. Central purchase	538/08	
<b>(e) Information Technology Training</b>		
I. Local purchase	538/09	Caters for expenditure on Information Technology Training.
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:		
1. Movement of personnel	542/01	Caters for cash TA/DA relating to journeys by Air, Road and Rail in India and abroad, 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:		
(i) Local Purchase	545/01	Cash expenditure on repairs and maintenance will also be debited to this head. This Head includes Civ. Pattern vehicles also.
(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	
<b>Sub Head 'E'-Revenue Works</b>		
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'-Expenditure on Training</b>		
1. Camp Expenditure	550/01	<ol style="list-style-type: none"> <li>1. Daily allowance of Officers/Cadets for Messing.</li> <li>2. Rank pay of Officers while attending camps.</li> <li>3. Expenditure on transportation to and from camps for Officers and Cadets.</li> <li>4. Incidental allowance for cadets while attending camps.</li> <li>5. Book adjustments in respect of stores, material and services provided by the Army, Navy and Air Force.</li> <li>6. Misc. expenditure.</li> </ol> <p><b>Note:</b> This head will cover all expenditure where Central and State Govts. share expenses at 50-50 ratios.</p>
2. Expenditure on Trekking, expeditions, and other training activities	550/02	<ol style="list-style-type: none"> <li>1.Expenditure on training (including pre-commission) courses of NCC officers.</li> <li>2.Trekking.</li> <li>3.Adventure activities.</li> <li>4.Youth exchange programme.</li> <li>5.Participation in national competition.</li> <li>6.Ceremonial functions.</li> <li>7. Book adjustment in respect of stores, materials and services provided by the Army, Navy and Air Force.</li> <li>8. Misc. Expenditure.</li> </ol> <p><b>Note:</b> This head will cover all activities other than code head 550/01 above, where Central Govt. bears 100% expenditure.</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.)		
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>11. Publicity and Advertisement charges including those done through Directorate of Advertisement and Visual Publicity.</p> <p>12. Grants to Officers' messes and mess maintenance allowances.</p> <p>13. Demurrage charges.</p> <p>14. Bonus for working on holidays.</p> <p>15. Payments under workmen's Compensation Act.</p> <p>16. Recreational facilities to the staff and grants to recreation club.</p> <p>17. Cost of testing charges paid to other Govts/Deptts.</p> <p>18. Conveyance charges for local journeys.</p> <p>19. Cost of office machinery and appliances, typewriters, duplicators, steel almirahs and safes etc.</p> <p>20. Expenditure incurred in connection with trials and experiments not covered by any other grant.</p> <p>21. Misc. cash expenditure incurred in connection with purchase of seeds, manure, flowerpots etc.</p> <p>22. Cost of books, periodicals and publications.</p> <p>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.)		<p>24. Passport fees in respect of trainees/deputationists.</p> <p>25. Honorarium to the staff.</p> <p>26. Prizes and awards to staff.</p> <p>27. Entertainment to VIPs and Guests.</p> <p>28. Telephones</p> <p>29. Payment of wages to casual labour.</p> <p>30. Any other contingent expenditure not specifically covered above.</p>

**Note 1:-**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

**Note 2:-** 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.

**Sub Head 'G'-** 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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
<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>		
1. Local purchase	554/01	Caters for expenditure on Maintenance of Computers etc.
II. Central purchase	554/02	
<b>(d) Computer Stationery and consumables.</b>		
1. Local purchase	555/01	Caters for expenditure on procurement of Computer Stationery and Consumables items.
II. Central purchase	555/02	
<b>(e) Information Technology Training</b>		
1. Local purchase	556/01	Caters for expenditure on Information Technology Training.
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 military personnel in Cantonments and Non-Cantonment stations.
2. Pay and Allowances of staff employed	560/01	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.)**

<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' (a) (1) (contd.)		<p>6.Allowance for cooking and crockery.</p> <p>7.Mess allowance.</p> <p>8.Maintenance of Bands.</p> <p>9.Replacement of typewriters</p> <p>10.Allowance for repair of foils and gloves.</p> <p>11.Allowance for purchasing extra bamboos for single stick practice in fencing.</p> <p>12. Allowance for care of fire engines.</p> <p>13.Allowance for the maintenance of bicycles.</p> <p>14.Official postage.</p> <p>15. Postage labels.</p> <p>16.Telegrams.</p> <p>17.Book binding.</p> <p>18.Funeral expenses.</p> <p>19.Municipal taxes.</p> <p>20.Fees for defence of soldiers tried in civil courts.</p> <p>21.Fees for examination of accused Indian ranks by specialists in mental diseases where a plea of insanity is offered.</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.)		<p>22.Commission on money orders.</p> <p>23.Charges incurred regimentally on account of prisons.</p> <p>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).</p> <p>25.Rewards for arresting deserters.</p> <p>26.Maintenance allowance to insane in lunatic asylums.</p> <p>27.Refunds to regiments of customs duty on arms or component parts thereof for use of troops.</p> <p>28.Fees for pleaders.</p> <p>29.Cash allowance for carrier pigeons.</p> <p>30.Cost of making up of and repairs to gymnasia stores and coir, loose fibers (fixed and movable apparatus for gymnasia if purchased regimentally).</p> <p>31.Repairing kit bags, etc.</p> <p>32.Charges on account of making, completing and fitting clothing.</p> <p>33.Petty supplies.</p> <p>34.Canvas clothes for limber gunners.</p> <p>35.Charges on account of empty balls and blank cartridge cases and old lead returned by units to ordnance Depots.</p>

**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 'B' (a) 1-(contd.)		<p>36.Charges on account of hire of private vessels for Artillery practice seawards.</p> <p>37.Repairs to typewriters and duplicators.</p> <p>38.Compensation of mess equipment lost owing to enemy action.</p> <p>39. Liveries to peons and other Class-IV employees.</p> <p>40.Expenditure to meet the cost of local purchase of essential articles not included in the W.E.T.</p> <p>41.Photo charges.</p> <p>42.petty stores allowance.</p> <p>43.Reward for information leading to the conviction of incendiaries or for the recovery of stray cattle.</p> <p>44.Reward for pointing out position of unexploded shell.</p> <p>45.Tentage and monetary grant for the initial equipment of field service messes for Officers and JCOs.</p> <p>46.Washing of E.I. Clothing.</p> <p>47.Cost of photographs required for the identity passes (except in the case of private servants.).</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.)		
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.)		<p>11.Range appliances, and bayonet training apparatus.</p> <p>12.Allowances for meeting pay of fatigue establishment.</p> <p>13.Care of fire engine.</p> <p>14.Cost of medical requisites and sundries.</p> <p>15.Other miscellaneous contingencies. Purchase of technical equipment. (other than those referred to against: Code No. 569/00).</p> <p>16.Messing charges for cadets.</p> <p>17.Casual Labour.</p> <p>18.Garden appliances.</p> <p>19.Provision for upkeep of bicycles.</p> <p>20. Allowance for replacement of mess equipment.</p> <p>21.Allowance for provision of mess and mess servants.</p> <p>22.Washing of clothing etc.</p> <p>23.Fuel allowance for heating water.</p> <p>24.Light charges.</p> <p>25.Messing for students including mess servants.</p> <p>26.Cost of tools for workshops.</p> <p>27.Cost of laboratory equipment.</p> <p>28.Irrigation and water charges.</p> <p>29.Cost of fuel for hospital.</p>

**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 'B' (a) 2 (contd.)		<p>30. Cost of inter-school sporting meet.</p> <p>31. Upkeep and preparation of playing grounds. Cost of provisions for students.</p> <p>32. Cost of providing meals for official visitors and visiting teams.</p> <p>33. Lighting allowance.</p> <p>34. Allowance for provision and upkeep of cooking pots.</p> <p>35. Grant of reconnaissance and map reading.</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. 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.</p> <p>39. Commission on money orders.</p>

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**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.)		<p>8.Repairing and washing charges of reservists' kit of A.T. Units.</p> <p>9.Fees for Defence of soldiers tried in civil courts.</p> <p>10.Charges for labour employed for repairs to carts and linegear and shoeing of bullocks in units which have no artificers.</p> <p>11.Allowance for making new equipment.</p> <p>12.Mess allowance.</p> <p>13.Washing of E.I. clothing.</p> <p>14.Cost of photographs required for the identity passes (except in the case of private servants).</p>
(c) Mechanical Transport Units (including Records (MT))	565/06	<p>1.Postage.</p> <p>2.Telegrams.</p> <p>3.Funeral allowances.</p> <p>4.Commission on money orders.</p> <p>5.Petty expenses.</p> <p>6.Allowance for purchase of minor utensils.</p> <p>7.Carriage on account of stationery forms,</p> <p>8.Book binding charges.</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) 3(c) - (contd.)		<p>9.Expenditure in respect of working clothes for students.</p> <p>10.Cost of material, etc. for special courses of training A.M.C. Cooks.</p> <p>11. Fees for Defence of soldiers tried in civil courts.</p> <p>12.Liveries or clothing for servants.</p> <p>13.Advertising charges.</p> <p>14.Grant for petty stores.</p> <p>15.Allownce for range and musketry appliances</p> <p>16.Mess allowance.</p> <p>17.Repairing and washing charges of reservists kit.</p> <p>18.Cost of passes for M.T. Vehicles crossing the Howrah Bridge.</p> <p>19.Washing of E.I. Clothing.</p> <p>20.Cost of photographs required for the identity passes (except in the case of private servants.)</p>
4.Remount and Veterinary Establishments	565/07	<p>1.Postage.</p> <p>2.Telegrams.</p> <p>3.Commission on Money Orders.</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) 4-(contd.)		<p>4.Petty stationery.</p> <p>5.Carriage of stationery, forms, etc.</p> <p>6.Book binding charges.</p> <p>7.Liveries of clothing for office.</p> <p>8.Purchase and repair of typewriters.</p> <p>9.Funeral allowances.</p> <p>10.Charges for water supply by the Civil Department, etc.</p> <p>11.Advertising charges.</p> <p>12.Petty expenses.</p> <p>13.Cost of gear, stable requisites (e.g. buckets, weights, brakes etc.) and of weighing and other machines, etc.</p> <p>14.Electricity supplied by the Private Firms.</p> <p>15.Payments under Workmen's Compensation Act.</p> <p>16.Watering charges paid to establishments accompanying animals on transfer from one Remount Depot to another or to a unit.</p> <p>17.Charges for washing pharmacy towels and operating gowns in Veterinary hospitals.</p>

**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 'B' (a) 4 (contd.)		<p>18.Charges for repair and refilling locally of articles of field Veterinary equipment belonging to units and formations, field Veterinary hospitals.</p> <p>19.Cost of bhisties and wellropes during peace manoeuvres.</p> <p>20.Cost of repairing locally horse ambulances maintained by Veterinary hospitals i.e., when the work not done by the A.O.C.</p> <p>21.Fees paid to the Chemical Examiner Agra for examination of specimen of poisons from animals of the Army.</p> <p>22.Cost of treatment of animals by Civil Veterinary Surgeons and removal of dead animals.</p> <p>23.Washing of E.I. Clothing.</p> <p>24.Cost of photographs required for identity passes (except in the case of private servants).</p> <p>25.Cost of seeds for Farming operations.</p> <p>26.Cost of chemical fertilizers and insecticide.</p> <p>27.Expenditure incurred on participation in Horse show and Fairs.</p> <p>28.Purchase of Technical stores for stallions not available through the supplying sources of the Army.</p>

**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 'B' (a) 4-(contd.)		<p>29.Repairing of wells and cost of charges and spare parts of pumping machines.</p> <p>30.Boot knee for stable sweepers.</p> <p>31.Mess maintenance allowance.</p> <p>32.Cost of mineral supplements for animals.</p> <p>33.Malkhana allowance (Honorarium for land).</p> <p>34.Purchase of Animal Driven Vehicles and parts thereof.</p> <p>35.Purchase of W/Shop/Farm Machinery, Farm Implements, Tractors and material for their repairs.</p> <p>36.Purchase of Sera and Vaccines including Mallein and other veterinary medicines not available with AFMSD.</p> <p>37.Technical Publication/periodicals/Journals excluding veterinary.</p> <p>38.Reference books.</p> <p>39.Irrigation charges.</p> <p>40.Tabular structures for grazing pad locks, Mari Sal, Bamboo, Bricks and beams etc.</p> <p>41.Pipe.</p> <p>42.Harness and Saddlery.</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
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.)		<p>18. Rewards for prevention of theft in ordnance. Depots.</p> <p>19. Liveries to Class IV employees.</p> <p>20. Insurance charges for despatch of valuable stores.</p> <p>21. Funeral allowance.</p> <p>22. Customs duty charges on inward foreign parcels containing articles of contingent nature.</p> <p>23. Payments under Workmen's Compensation Act.</p> <p>24. Cost of testing charges of stores, carried out by other departments except Government Test House, Alipore.</p> <p>25. Cost of milk purchased locally for supply to individuals engaged on work connected with explosives of a poisonous nature.</p> <p>26. Charges on account of making, completing and fitting clothing.</p> <p>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.</p> <p>28. Repairing and washing of reservists' kit.</p> <p>29. Registration and licensing fees under Factory Act.</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) 5 (contd.)		<p>30.Washing of E.I. Clothing.</p> <p>31.Cost of photographs required for the identity passes (except in the case of private servants).</p>
6.Electrical and Mechanical Engineer Units and Formations	565/09	<p>1.Various kinds of expenses of miscellaneous nature. Funeral allowance, postage, telegrams, casual labour, mess allowance etc.</p> <p>2.Stipends to trainees under the civilian Tradesmen Training Scheme in Army Base Workshops.</p> <p>3.Commission on Money Orders.</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>
7.Hospital and other Medical Establishments	565/10	<p>1.Official postage.</p> <p>2.Postage labels.</p> <p>3.Telegrams</p> <p>4.Commission on Money Orders.</p> <p>5.Local purchase of articles of hospitals supply.</p> <p>6.Quarterly grant to Army Dental Corps Officers for purchase of expendable stores.</p>

**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 'B' (a) 7 (contd.)		<p>7.Carriage hire on cashing cheques.</p> <p>8.Book binding charges.</p> <p>9.Upkeep of hospital gardens (including the cost of water supplied from source other than MES irrigation water supply system).</p> <p>10.Charges on account of upkeep of bicycles.</p> <p>11.Repairs to and purchase or replacement of office typewriters.</p> <p>12.Expenditure on account of the purchase of reference books, journals, charts, models etc. required for unit libraries and training purposes.</p> <p>13.Rewards for apprehension of deserters.</p> <p>14.Allowances for marking equipment.</p> <p>15.Office and school allowance.</p> <p>16.Funeral expenses.</p> <p>17.Grant to soldiers' wives and widows being trained as midwives.</p> <p>18.Carriage of stationery, forms etc.</p> <p>19.Other petty expenses.</p> <p>20.Tailoring charges for hospital clothing.</p> <p>21.Dhobi ghat fees.</p>

**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 'B' (a) 7(contd.)		<p>22.Charges on account of dental treatment of Other Ranks by civilian dentists.</p> <p>23.Charges on account of the purchase and maintenance of dandies.</p> <p>24.Payments on account of empty metal cases lead and fired bullets returned to Ordnance Depots.</p> <p>25.Charges on account of examination of pathological specimen in Government civil laboratories and hospitals.</p> <p>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.</p> <p>27.X-Ray treatment-repayment of non-entitled personnel.</p> <p>28.Grant for upkeep of laboratories.</p> <p>29.Fees to advocates on cases instituted against the State.</p> <p>30.Anti-plague and anti-rabies measures.</p> <p>31.Messing allowance admissible to members of the A.N.S.</p> <p>32.Officers Mess Maintenance Allowance.</p> <p>33.Wages of servants in Sisters' Mess.</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) 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	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 & 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.

\*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.)		<p>2.Official postage.</p> <p>3.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>4.Telegrams.</p> <p>5.Petty stationery.</p> <p>6.Carriage of stationery, forms etc.</p> <p>7.Purchase and repairs of Typewriters and Hollerith machine, Office furniture (purchase and repair).</p> <p>8.Maintenance of wireless set at Army Headquarters.</p> <p>9.Petty charges - fuel.</p> <p>10.Liveries for Group D employees.</p> <p>11.Miscellaneous charges.</p> <p>12.Cold and Hot weather amenities.</p> <p>13.Purchase of Books and Maps etc.</p> <p>14.Purchase of items of general stores.</p> <p>15.Purchase and repairs of clocks and cycles.</p> <p>16.Sanitary and fire precautionary arrangements in Army Headquarters buildings.</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) 8 (a)(contd.)		<p>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).</p> <p>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&amp;C)/4364/D (Est.I) dated 19.3.55.</p> <p>19.Cost of Photographs required for the identity passes (except in the case of private servants).</p> <p>20.Commission on Money orders.</p>
(b) Command Headquarters	565/17	<p>1.Office rent.</p> <p>2.Taxes.</p> <p>3.Postage and Telegrams.</p> <p>4.Petty stationery.</p> <p>5.Carriage of stationery forms etc.</p> <p>6.Purchase and repairs of typewriters.</p> <p>7.Petty charges.</p> <p>8.Soaps and towels.</p>

**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 B (a) 8 (b) (contd.)		<p>9. Cost of installation and maintenance of electric call bells in offices not provided with an office allowance.</p> <p>10. Fuel for warming and drying of offices.</p> <p>11. Cost of liveries etc. (including water proofs and umbrellas) supplied to menials.</p> <p>12. Washing of E.I. Clothing.</p> <p>13. Mess maintenance allowance.</p> <p>14. Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>15. Commission on Money orders.</p> <p>16. Entertainment grant sanctioned for the GOC-in-C command.</p>
(c) Other Formations Head-quarters (including Corps and Divisions)	565/18	<p>1. Office rent.</p> <p>2. Taxes.</p> <p>3. Postage and telegrams.</p> <p>4. Petty stationery.</p> <p>5. Carriage of stationery, forms etc.</p> <p>6. Book binding charges.</p> <p>7. Purchase and repairs of typewriters.</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) 8(c) (contd).		<p>8.Petty charges.</p> <p>9.Soaps and towels.</p> <p>10.Maintenance charges and charges on account of station stores in charge of area brigade and station staff.</p> <p>11.Mess allowances.</p> <p>12.Cost of installation and maintenance of electric call bells in offices not provided with an office allowance.</p> <p>13.Fuel for warming and drying of offices.</p> <p>14.Maintenance allowances, station officers mess, Fort William.</p> <p>15.Cost of liveries etc. (including water proofs and umbrellas) supplied to menials.</p> <p>16.Mess maintenance allowances.</p> <p>17.Fees for Defence of soldiers tried in Civil courts, Fees for pleaders.</p> <p>18.Washing of E.I. Clothing.</p> <p>19.Cost of photographs required for the identity passes (except in the case of private servants).</p> <p>20.Commission on Money Orders.</p>
(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	1.Reward for information leading to the discovery or prevention of theft in Engineer Establishments.  2.Commission on Money Orders.  3.Other Miscellaneous charges.  4.Washing of E.I. Clothing.  5.Cost of photographs required for the identity passes (except in the case of private servants).
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.Recruiting 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. <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</b>	(570)	
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-imburement 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.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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.)		<p>5.Compensation for damages to crops etc. caused by artillery practice, compensation paid to compensate loss sustained by the non-assignment of land reward.</p> <p>6.House rent for military telegraph offices.</p> <p>7.Rewards for inventions.</p> <p>8.Service postage labels not provided under any other heads.</p> <p>9.Subsidy for maintenance of Dilkusha Bridge (Lucknow).</p> <p>10.Charges on account of Ceremonial parade.</p> <p>11.Charges (other than hiring of civil transport) in connection with Republic Day and Independence Day celebrations.</p> <p>12.Maintenance of beds reserved in the Lady Linlithgow Sanatorium Kasauli for Defence Ministry.</p> <p>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.</p> <p>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.</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.)		<p>15. Loss due to <b>(i)</b> difference between the official rate and average rate of exchange in respect of sterling transactions adjustable under Debt and Deposit heads. <b>(ii)</b> 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>
<b>(r)</b> Losses of cash	582/00	
<b>(s)</b> 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.