

बनवारी स्वरूप, भा.र.ले.से.  
**Banwari Swarup, IDAS**  
रक्षा लेखा अपर महानियंत्रक  
Addl. CGDA



रक्षा लेखा महानियंत्रक  
Controller General of Defence Accounts  
उलान बटार रोड, पालम  
Ulan Batar Road, Palam  
दिल्ली छावनी - 110010  
Delhi Cantt - 110010  
दूरभाष : 25674773  
Tel. : 25674773  
फैक्स : 25675484  
Fax : 25675484  
ईमेल / E-mail : banwari.swarup@yahoo.co.in

Do No. A/B/13626/XXX/Vol II

Dt 23/07/2014

Dear *veena*,

I am writing this DO letter in connection with the revision/updation of Classification Hand Book- Defence Services Receipt and Charges.

I would like to mention here that Classification Hand Book contains the Codes Heads under various Major and Minor Heads against which the Budgetary Allocations and expenditure on different heads are shown. This is the basic book of transactions in Defence Accounts Department on behalf of Defence Services. With the passage of time, many new heads have been opened and Correction Slips have been issued from time to time after receipt of the proposal from the users side like Service HQrs of Army, Air Force, Navy, Ordnance Factory Board etc. Since its last edition, 2007 a number of correction slips have been issued.

You would be glad to know that CGDA office has taken up this work and as also felt by the MoD(Fin), we target to complete the assigned task at the earliest possible. This task would be completed only if we receive your valuable suggestions on the issues relevant to Ministry of Defence(Finance).

I would therefore request you to please look into the matter and take up the issue with the Service HQrs for forwarding their views/comments by 1<sup>st</sup> week of August 2014 so that requisite approvals may be obtained from the appropriate authorities i.e C&AG/ CGA/ DGADS for finalizing the CHB within the stipulated time line.

With regards,

Yours sincerely,  
*G. Swarup*

**Smt Veena Prasad, IDAS**  
Addl.FA(VP )& JS  
Room No. 130, South Block  
Ministry of Defence (Finance),  
New Delhi -110001.

Copy to

<p>Maj Gen B.K. Pande, VSM ADG(FP) Room No 427, 'A' Wing Sena Bhawan, New Delhi- 110105</p>	<p>For kind information and necessary action. It is requested to forward proposals for opening of new Code Heads if any or amendments if any by the first week of August, 2014 so that those may be incorporated in the proposed edition of Classification Hand Book. In this connection it may be mentioned here that C&amp;AG while reviewing the Union Government Accounts for the year 2007-08 has observed, that substantial amounts under many Major Heads of Accounts have been classified as 'Other Expenditure (Minor Head – 800) which in many instance constitute 50% of the total expenditure recorded under respective Major Heads. It has been advised by CGA that necessary steps should be taken to bring those Detailed Heads and Sub Heads currently being operated under Minor Head 800 and carrying significant outlays under specific Minor Heads by getting new Minor Heads opened. under reference to CGA.</p>
<p>AVM S.M. Subhani, ACAS(Fin P) RoomNo 434, Vayu Bhawan New Delhi -110106</p>	<p>For similar action please</p>
<p>Rear Adm A.B. Singh, VSM ACNS(P&amp;P) Room No 25 , South Block New Delhi -11</p>	<p>For similar action please</p>
<p>Shri M.P.Gupta Addl.Dir(Budget) Dte Budget Finance &amp; Accts DRDO Bhawan, New Delhi</p>	<p>For similar action please</p>
<p>Shri N.I.Laskar Director/Budget OFB10,S.K. Bose Road, Kolkata -01</p>	<p>For similar action please</p>
<p>✓PCsDA/CsDA</p>	<p>Through CGDA website - It is requested to forward the suggestions/views/comments on the issue at the earliest for necessary action in this regard.</p>

*Manshuri Rudra*  
Jt. CGDA (A&B)