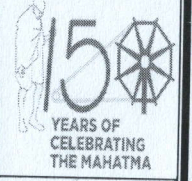
	<p>भारत सरकार / Govt of India, रक्षा मंत्रालय / Min of Defence रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 - <b>Controller of Defence Accounts, No.1, Staff Road, Secunderabad - 09</b> ( ई-मेल/email: <a href="mailto:secd-acsn-cda@nic.in">secd-acsn-cda@nic.in</a> ) ( वेब साइट /website : <a href="http://cdasecbad.ap.nic.in">cdasecbad.ap.nic.in</a>) दूरभाष/Tel: 040-27843385/Ext-213 फैक्स/Fax: 040-27810499</p>	
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सं./No. A/II/13020/Vol-XII

दिनांक/dt. .03.2023.

सेवा में / To,

प्रभारी अधिकारी / Officers in Charge,

01. वे. ले. का) अ. श्रे (ई. एम. ई./PAO(ORs) EME, Secbad
02. वे.ले. का) अ. श्रे (ए ओ सि/PAO(ORs) AOC, Secbad
03. क्षेत्रीय लेखा कार्यालय )थलसेना(/AAO (Army), Visakhapatnam
04. सभी उप / कार्यालय-All Sub Offices,  
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एडिदुमलारम / Secunderabad /Visakhapatnam/  
Suryalanka and Eddumailaram
05. सभी अनुभाग / All Sections, मुख्य कार्यालय / Main Office, स्थानीय / Local

विषय /Sub: Allotment of New Account Codes for the Financial Year 20232-24 –  
**C.S.No.109/2023 – Pamphlet of RDR – 2010 Edn.**

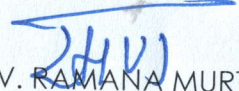
संदर्भ / Ref :HQrs Lr No. A/II/11331/RDR Pamphlet/2023, DT 21.3.2023.

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उपर्युक्त विषय पर मुख्यालय पत्र की एक प्रति जानकारी, मार्गदर्शन और सख्त अनुपालन के लिए इसके साथ अग्रेषित की जाती है

A copy of HQrs letter referred above on the subject is enclosed for information and compliance.

संलग्न / Encl: ऊपरोक्त अनुसार /as above

  
CH. V. RAMANA MURTHY  
Accounts Officer (A/Cs)

प्रतिलिपि/Copy to:-

AO i/c, IT Section, LOCAL - with a request to upload this letter in CDA's website.

  
CH. V. RAMANA MURTHY  
Accounts Officer (A/Cs)



Through e-mail

**Most Immediate**  
**Budget Matter**



**कार्यालय रक्षा लेखा महानियंत्रक**  
**OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS**  
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010  
**ULAN BATAR MARG, PALAM, DELHI CANTT-110010**  
Phone No. 011-25665737,583 Email id - hqaccounts.cgda@gov.in



**File No. A/I/11331/RDR Pamphlet/2023**

**Date: 21/03/2023**

**To**

**All PCsDA/CsDA (AN-VII & XII – Local)**

**Sub: Allotment of New Account Codes for the Financial Year 2023-24.**

A copy of O/o the CGA OM No. P-29001/3/2020-DAMA-CGA/415 dt. 15/12/2022 regarding allotment of new object heads in amendment to the Rule 8 of DFPR 1978 is enclosed herewith for information and necessary action please. The new object heads account will be effective w.e.f Fy 2023-24.

2. The new Accounting Heads allotted under amendment to Rule 8 of DFPRs have an implication (few new head of accounts have been introduced and few deleted) to the heads of account pertaining to MoD (Civil) Grant.

3. Accordingly, CS No. 109/2023 to Pamphlet of RDR is forwarded, herewith, for necessary action please. This CS will be effective from 01/04/2023 i.e. w.e.f financial year 2023-24.

4. The CS may invariably be brought to the notice of all the officers and staff members posted in the M.O. and the sub offices under your Audit jurisdiction.

5. PCsDA/CsDA may also ensure that this CS is shared with all the offices of DGDE, AFT, JAK LI and other organisations under MoD (Civil) Grant.

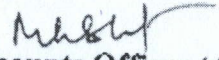
6. The detailed description of each object head is enclosed with the CS.

**Sr. Accounts Officer (Accounts)**



**Copy to:**

1. Director (Budget),  
Coast Guard HQrs,  
National Stadium Complex,  
New Delhi. A copy of CS No. 108/2023 to Pamphlet of RDR  
Heads is forwarded herewith for necessary action  
please.
2. Dy. Secretary (Department of Defence)  
D(Est.2/Genl.1), 321, B Wing,  
Sena Bhawan, New Delhi As stated above
3. DGBR,  
Seema Sadak Bhawan,  
Naraina, Delhi Cantt - 10. As stated above
4. DGDE, Raksha Sampada Bhawan,  
Ulan Batar Road, Delhi Cantt. As stated above
5. Director of Fin Plg (FP-2) - For JAK LI,  
O/o Addl. Dte. Gen of Fin Plg  
R.No.431, A-Wing,  
Sena Bhawan, New Delhi As stated above
6. GM, CSD through CDA (CSD) Mumbai As stated above
7. Armed Forces Tribunal, Principal Bench,  
West Block-VIII, R K Puram, New Delhi As stated above
8. Sr. ACGDA (AN)  
[Local] As stated above
9. Office of the DGADS,  
Seventh Floor, A Block,  
Defence Office Complex,  
Africa Avenue, New Delhi - 110023 Since receipt heads under Major Head 0020,  
0021 and 0210 are maintained centrally by  
Ministry of Finance, the same has not been  
included in this Correction Slip.
10. MoD (Fin/Bud)  
South Block, New Delhi For information with reference to above.
11. IT&S  
[Local] A copy of CS No. 108/2023 to Pamphlet of RDR  
is forwarded herewith for updation of code  
master and for uploading on CGDA WAN.
12. CDA (IT&SDC)  
Secunderabad For information and for making necessary  
provision in the TULIP and other systems if  
required.

  
**Sr. Accounts Officer (Accounts)**



**Correction Slip to Pamphlet of RDR - 2010 Edn.**

**C. S. No. 109/2023**

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
<b>Page - 21 Replace the existing code heads under Sub Head 14 - Armed Forces Tribunal, Minor Head 800, Major Head 2014 with following</b>				
MAJOR HEAD	2014 -ADMINISTRATION OF JUSTICE			
Sub-Major Head	00			
Minor Head	800-Other Expenditure			
Sub-Head	14-Armed Forces Tribunal			
Detailed Head	01-Establishment			
Object Head	01- Salaries		040/01	
Object Head	02-Wages		040/02	
Object Head	05 Rewards		040/15	New Object Head
Object Head	06-Medical Treatment		040/04	
Object Head	07 - Allowances		040/03	New Object Head
Object Head	08 - Leave Travel Concession		040/19	New Object Head
Object Head	09 - Training Expenses		040/08	New Object Head
Object Head	11-Domestic Travel Expenses		040/05	
Object Head	12-Foreign Travel Expenses		040/06	
Object Head	13-Office Expenses		040/07	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		040/13	New Object Head
Object Head	16 Printing and Publication		040/16	New Object Head
Object Head	18 -Rent for others		040/20	New Object Head
Object Head	19 - Digital Equipment		040/12	New Object Head
Object Head	24 Fuel and Lubricants		040/21	New Object Head
Object Head	26 Advertising and Publicity		040/25	New Object Head
Object Head	27-Minor Civil and Electric Works		040/09	New Object Head
Object Head	28-Professional Services		040/10	
Object Head	29 - Repair and Maintenance		040/17	New Object Head
Object Head	31 - Grants-in-Aid General		040/11	
Object Head	49 - Other Revenue Expenditure		040/22	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - AFT Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		040/18	New Object Head
<b>Page - 22 Replace the existing code heads under Sub Head 06 - Coast Guard Organisation, Minor Head 102 Major Head 2037 with following</b>				
MAJOR HEAD	2037-CUSTOMS			
Sub-Major Head	00			
Minor Head	102-Preventive and Other Functions			
Sub-Head	06-Coast Guard Organization			
Detailed Head	01-Establishment			
Object Head	01-Salaries		041.01	
Object Head	02-Wages		041.02	
Object Head	05 Rewards		041/25	New Object Head
Object Head	06 Medical Treatment		041/16	
Object Head	07 - Allowances		041.03	New Object Head
Object Head	08 - Leave Travel Concession		041/21	New Object Head
Object Head	09 - Training Expenses		041/14	New Object Head
Object Head	11 Domestic Travel		041.04	
Object Head	12 Foreign Travel		041.05	
Object Head	13 Office Expenses		041.06	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		041.07	New Object Head
Object Head	16 Printing and Publication		041.08	New Object Head
Object Head	18 -Rent for others		041/18	New Object Head
Object Head	19 - Digital Equipment		041.22	New Object Head
Object Head	21 - Materials and Supplies		041.09	New Object Head
Object Head	22 - Arms and Ammunition		041/23	New Object Head
Object Head	24 Fuels and Lubricants		041/10	New Object Head
Object Head	26 Advertising & Publicity		041/11	New Object Head
Object Head	27-Minor Civil and Electric Works		041/12	New Object Head
Object Head	28 Professional Services		041/13	New Object Head
Object Head	29 - Repair and Maintenance		041/19	New Object Head
Object Head	41 Secret Service Expenditure		041/17	New Object Head
Object Head	49 - Other Revenue Expenditure		041/24	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 - CGO Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		041/20	New Object Head
<b>Page - 151: Delete the existing code heads under Sub Head 56 - Border Road Organisation, Minor Head 090, Major Head 2052 at page no. 151 and insert the following code heads under page no. 26</b>				
MAJOR HEAD	2052- SECRETARIAT - GENERAL SERVICES			



## Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub-Major Head	00-Secretariat Economic Service			
Minor Head	090-Secretariat			
Sub-Head	56-Border Road Organization			
Detailed Head	01- Establishment			
Object Head	01- Salaries			
	i. Salaries (HQ DGBR)		066/21	
	ii. Salaries of all categories of BRO permanent incumbents deployed as supporting staff of administrative works		066/29	
	iii. Centrally adjusted DAD expenditure		066/30	
	iv. Centrally adjusted Army Postal Services (APS)		066/31	
	v. Salaries of BRO personnel, Task forces, CSU's and other functional Units		066/32	
	vi. Salaries of BRO Personnel, Units/Sub Units deployed on maintenance works		066/33	
	vii. Salaries of BRO Personnel, Units/Sub-Units deployed on Construction/improvement works		066/34	
Object Head	05 Rewards		066/28	New Object Head
Object Head	06 Medical Treatment		066/27	
Object Head	07 - Allowances		066/22	New Object Head
Object Head	08 - Leave Travel Concession		066/39	New Object Head
Object Head	09 - Training Expenses		066/15	New Object Head
Object Head	11 Domestic Travel Expenses		066/23	
Object Head	12 Foreign Travel Expenses		066/25	
Object Head	13 Office Expenses		066/24	
Object Head	14 Rent, Rates and Taxes for Land and Buildings		056/35	New Object Head
Object Head	16 Printing and Publication		066/36	New Object Head
Object Head	18 Rent for others		066/16	New Object Head
Object Head	21 Materials and Supplies		066/37	New Object Head
Object Head	23 Cost of Ration		066/40	New Object Head
Object Head	24 Fuels and Lubricants		066/41	New Object Head
Object Head	26 Advertising and Publicity		066/42	New Object Head
Object Head	28 Professional Services		066/38	
Object Head	29 - Repair and Maintenance		066/43	New Object Head
Object Head	49 - Other Revenue Expenditure		066/44	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	06 - BRO			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		066/17	New Object Head
<b>Page - 28: Replace the existing code heads under Minor Head 104 Major Head 2055 with following</b>				
MAJOR HEAD	2055- POLICE			
Sub-Major Head	00			
Minor Head	104-Special Police-Charges paid to other Government / Departments of J&K Affairs-			
Sub-Head	02-Charges paid in respect of J&K Light Infantry			
Detailed Head	00			
Object Head	01 Salaries		044/01	New Object Head
Object Head	05 Rewards		045/33	New Object Head
Object Head	06 Medical Treatment		044/04	
Object Head	07 - Allowances		044/72	New Object Head
Object Head	08 - Leave Travel Concession		044/73	New Object Head
Object Head	09 - Training Expenses			
	Expenditure on ATG		044/08	
	Expenditure on TTIEG		044/09	
	Expenditure on ETG & Library		044/11	
Object Head	11 Domestic Travel expenses		044/02	
Object Head	12 Foreign Travel expenses		044/75	
Object Head	13 Office Expenses			
	Expenditure on I&M Grant		044/10	
	Expenditure on Amenity		044/12	
	Expenditure on Telecom cover		044/13	
	Expenditure on EME cover		044/14	
	Expenditure on Postal Cover		044/15	
Object Head	16 Printing and Publication		044/20	New Object Head
Object Head	19 - Digital Equipment		044/16	New Object Head
Object Head	21 Materials and Supplies			New Object Head
	(i) Ordnance Stores		044/03	
	(ii) Supplies		044/05	
Object Head	23 - Cost of Ration		045/30	New Object Head
Object Head	24 Fuel and Lubricants		045/31	New Object Head



	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	27-Minor Civil and Electric Works		044/06	New Object Head
Object Head	29 - Repair and Maintenance		044/76	New Object Head
Object Head	49 - Other Revenue Expenditure		045/32	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	<b>10 - JAK LI</b>			
Detailed Head	<b>00</b>			
Object Head	<b>70 - Deduct Recoveries</b>		044/77	New Object Head
<b>Page 43: Delete the code head 014/78 under Minor Head 911, Major Head 2071</b>				
MAJOR HEAD	<b>2071-PENSION AND OTHER RETIREMENT BENEFITS</b>			
Sub-Major Head	<b>02-Defence</b>			
Minor Head	<b>911-Deduct Recoveries of over payment</b>			
Sub Head	<b>01- Deduct Recoveries: Deduct amount met from Defined Contribution Pension</b>			
Detailed Head	<b>00-</b>			
Object Head	<b>70- Deduct Recoveries</b>		014/78	Since Govt. contribution paid from Head of Account 2071.01.117, hence, code head 014/78 under Head of Account 2071.02.911 is not required. (This will be effective from 2022-23).
<b>Page 54: Replace the existing code heads under sub head 01, 02, 05 and 06 Minor Head 337 Major Head 3054 with following</b>				
MAJOR HEAD	<b>3054-ROADS AND BRIDGES</b>			
Sub-Major Head	<b>02-Strategic and Border Roads</b>			
Minor Head	<b>337-Road Works</b>			
Sub Head-	<b>01-Charges Paid to Other Government / Departments etc</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/01	New Object Head
Object Head	29 - Repair and Maintenance		066/45	New Object Head
Sub-Head	<b>02-Road Maintenance</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/02	New Object Head
Object Head	29 - Repair and Maintenance		066/46	New Object Head
Sub-Head	<b>05- Maintenance of NHs by the BRO</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/10	New Object Head
Object Head	29 - Repair and Maintenance		066/47	New Object Head
Sub-Head	<b>06- Road Maintenance other than NHs</b>			
Detailed Head	<b>00</b>			
Object Head	27-Minor Civil and Electric Works		066/09	New Object Head
Object Head	29 - Repair and Maintenance		066/48	New Object Head
<b>Page 60: Replace the existing code heads under sub head 01, 02, 05 and 06 Minor Head 037 Major Head 4047 with following</b>				
MAJOR HEAD	<b>4047-CAPITAL OUTLAY ON OTHER FISCAL SERVICES</b>			
Sub-Major Head	<b>00</b>			
Minor Head	<b>037-Customs</b>			
Sub Head-	<b>01-Coast Guard Organisation</b>			
Detailed Head	<b>02-Major Works (Land Acquisition)</b>			
Object Head	<b>72 Building and Structures</b>		042/07	New Object Head
Object Head	<b>73 Infrastructural Assets</b>		042/08	New Object Head
Object Head	<b>75 Arms and Ammunitions (Capital)</b>		042/10	New Object Head
Object Head	<b>76 Upgradation Procurement of Heritage Assets and n.e.c</b>		042/11	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		042/12	New Object Head
Object Head	<b>78 Land</b>		042/02	New Object Head
Object Head	<b>79 Non-produced assets other than land</b>		042/13	New Object Head
Detailed Head	<b>05-Acquisition of Ships, Aircrafts &amp; Fleet</b>			
Object Head	<b>52- Machinery and Equipment</b>		042/04	New Object Head
Detailed Head	<b>06 Other Capital Expenditure</b>			
Object Head	<b>51 Motor Vehicles</b>		042/14	New Object Head
Object Head	<b>52 - Machinery &amp; Equipment</b>		042/15	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		042/06	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		042/09	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			



Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head-	01 - Coast Guard Organisation			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		042/05	New Object Head
				Receipt on a/c of compensation/escalation cost on a/c of handing over of ICG (Indian Coast Guard) and to the AAI (Air Authority of India)
<b>Page 61: Insert following new code heads under new Sub Head 10, Minor Head 208, Major Head 4055</b>				
MAJOR HEAD	4055 - Capital Outlay on Police			
Sub-Major Head	00			
Minor Head	208 - Special Police			
Sub Head-	10 - JAKLI Capital Expenditure			
Detailed Head	00			
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		042/16	New Object Head
Object Head	74 Furniture & Fixtures		044/17	New Object Head
Object Head	77 Other Fixed Assets		044/19	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head-	01 - JAK LI			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		044/46	New Object Head
<b>Page 62: Replace the existing code heads under Sub Head 25, Minor Head 051, Sub Major Head 60, Major Head 4059 with following:</b>				
MAJOR HEAD	4059- CAPITAL OUTLAY ON PUBLIC			
Sub-Major Head	60-Other Buildings			
Minor Head	051-Construction			
Sub Head-	25- Armed Forces Tribunal			
Detailed Head	00			
Object Head	72 Building and Structures		094/60	New Object Head
Object Head	73 Infrastructural Assets		094/56	New Object Head
Object Head	74 Furniture & Fixtures		094/57	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		094/62	New Object Head
Object Head	77 Other Fixed Assets		094/08	New Object Head
Object Head	78 Land		094/09	New Object Head
Minor Head	911 - Deduct - Recoveries of over payment			New Object Head
Sub Head-	01 - Public Works Recovery			New Object Head
Detailed Head	03 - AFT			New Object Head
Object Head	70 -Deduct Recoveries		044/47	New Object Head
<b>Page 62: Insert Minor Head 001 and 911 under Major Head 4070 along with Sub Heads and code heads as under:</b>				
MAJOR HEAD	4070 Capital Outlay on other Administrative Services			
Sub-Major Head	00			
Minor Head	001 - Direction and Administration			
Sub Head-	31 - Secretariat - General Services			
Detailed Head	40 - Border Roads Organisation			
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/03	New Object Head
Object Head	74 Furniture & Fixtures		045/04	New Object Head
Object Head	77 Other Fixed Assets		045/05	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 -Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	06 - BRO			
Object Head	70 -Deduct Recoveries		045/21	New Object Head
<b>Page 62: Insert Minor Head 001 and 911 under Major Head 4075 along with Sub Heads and code heads as under:</b>				
Major Head	4075 Capital outlay on Miscellaneous General Services			
Minor Head	001 Direction and Administration			
Sub Head	03 Other Offices			
Detailed Head	08 - Armed Forces Tribunal			
Object Head	51 Motor Vehicles		045/24	New Object Head
Object Head	52 Machinery and Equipment		045/25	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/26	New Object Head
Object Head	74 Furniture & Fixtures		045/27	New Object Head
Object Head	77 Other Fixed Assets		045/28	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - AFT			
Detailed Head	00			



## Correction Slip to Pamphlet of RDR - 2010 Edn.

C. S. No. 109/2023

	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	70 -Deduct Recoveries		045/29	New Object Head
<b>Page 64: Replace the existing code head under Minor Head 127, Major Head 4552 as under:</b>				
MAJOR HEAD	4552-CAPITAL OUTLAY ON NORTH EASTERN AREAS			
Sub-Major Head	00 - CAPITAL OUTLAY ON NORTH EASTERN AREAS			
Minor Head	127-National Highways (Roads and Bridges)-Road Works			
Sub-Head	01-Road Development Works under Roads Wing and BRDB			
Detailed Head	00			
Object Head	72 Building and Structures		053/11	New Object Head
Object Head	73 Infrastructural Assets		053/12	New Object Head
Object Head	74 Furniture & Fixtures		053/13	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		053/14	New Object Head
Object Head	77 Other Fixed Assets		053/15	New Object Head
Object Head	78 Land		053/16	New Object Head
Object Head	79 Non-produced assets other than land		053/17	New Object Head
<b>Page 68 &amp; 169: Delete the existing code heads under Minor Head 337, Sub Major Head 02, Major Head 5054 and insert the following as under at page</b>				
MAJOR HEAD	5054-CAPITAL OUTLAY ON ROADS & BRIDGES			
Sub-Major Head	02-Strategic & Border Roads			
Minor Head	337-Road Works			
Sub-Head	03-Works under BRDB			
Detailed Head	00-Major Works			
Object Head	51 Motor Vehicles		069/31	New Object Head
Object Head	52 Machinery and Equipment		069/34	New Object Head
Object Head	72 Building and Structures		069/32	New Object Head
Object Head	73 Infrastructural Assets			
	1) Works under BRDB (Non-Plan)		069/01	Prefix Category 38 has been allotted to this code head to cater expenditure on construction of Roads on IBB, debitible to MHA
	2) Works under BRDB (Plan)		069/02	
	3) Ground Establishment		069/03	
	4) Cat 'A' Stores/ Equipments / Spares		069/04	
	5) Erection of Barbed Wire Fencing on Indo Bangladesh Border		069/07	
	6) Centrally Adjusted items		069/08	
	7) Road Maintenance other NH		069/14	
	8) Security cover		069/15	
	9) Airlift Charges		069/16	
Object Head	74 Furniture & Fixtures		069/33	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		069/35	New Object Head
Object Head	77 Other Fixed Assets		069/36	New Object Head
Object Head	78 Land		069/37	New Object Head
Object Head	79 Non-produced assets other than land		069/38	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recoveries under BRDB			
Detailed Head	00			
Object Head	70- Deduct Recoveries			New Object Head
	i) Recoveries on Road works other than NHs		069/17	
	ii) Receipts/recoveries of sales proceeds on accounts of disposal of equipments Spares/Stores/Scraps		069/18	
	iii) Other miscellaneous recoveries		069/19	
<b>Page 87-94: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	8659-SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register
Sub-Head	01-Adjustable by Other Ministries/Departments			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	01 Ministry of Agriculture and Irrigation	020/01	020/01	
	02 Ministry of Industry & Supplies	020/02	020/02	
	03 Ministry of Tourism and Civil Aviation	020/03	020/03	



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	04 Ministry of Chemicals and Fertilizers	020/06	020/06	
	05 Ministry of Communication (other than the Directorate of P&T)	020/07	020/07	
	06 Ministry of Commerce	020/09	020/09	
	07 Ministry of Energy	020/11	020/11	
	08 Ministry of Petroleum	020/15	020/15	
	09 Ministry of Road Transport & Highway	020/18	020/18	
	10 Ministry of Steel & Mines	020/22	020/22	
	11 Ministry of Supply and Rehabilitation			
	a) Department of Supply	020/25	020/25	
	b) Department of Rehabilitation	020/27	020/27	
	12 Ministry of Works and Housing	020/30	020/30	
	13 Ministry of Finance	020/33	020/33	
	14 Ministry of Finance (CGEIS)	020/34	020/34	
	15 Ministry of Home Affairs	020/38	020/38	
	16 Delhi Administration	020/40	020/40	
	17 Ministry of External Affairs	020/45	020/45	
	18 Ministry of Defence (MoD, Civil)	020/47	020/47	
	19 Ministry of Health & Family Welfare	020/48	020/48	
	20 Department of Revenue, Central Board of Excise & Customs	020/49	020/49	
	21 Other Ministries and Departments of Government of India	020/50	020/50	
Sub Head	03- GST TDS			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	GST TDS	020/04	020/04	
Minor Head	102-Accountant General Suspense			AG Offices wise details will be kept by CsDA in the prescribed register
Sub Head	01 - Adjustable by State AGs			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	01 Accountant General ( I ) Andhra Pradesh, Hyderabad	019/01	019/01	
	02 Accountant General ( II ) Andhra Pradesh, Hyderabad	019/02	019/02	
	03 Accountant General Rajasthan, Jaipur	019/03	019/03	
	04 Accountant General ( I ) Madhya Pradesh,	019/04	019/04	
	05 Accountant General Kerala, Trivendrum	019/05	019/05	
	06 Accountant General, Assam, Meghalaya, Arunachal Pradesh, Mizoram & Shillong	019/06	019/06	
	07 Accountant General, Manipur, Imphal	019/07	019/07	
	08 Accountant General, Tripura, Agartala	019/08	019/08	
	09 Accountant General, West Bengal, Kolkata	019/09	019/09	
	10 Accountant General ( I ) Bihar, Ranchi	019/10	019/10	
	11 Accountant General, Punjab, Chandigarh	019/11	019/11	
	12 Accountant General ( I ) UP, Allahabad	019/12	019/12	
	13 Accountant General ( I ) Tamil Nadu, Chennai	019/13	019/13	
	14 Accountant General ( I ) Maharashtra, Mumbai	019/14	019/14	
	15 Accountant General ( II ) Maharashtra, Nagpur	019/15	019/15	
	16 Accountant General, Gujarat, Ahmedabad	019/16	019/16	
	17 Accountant General, Orissa, Bhubaneswar	019/17	019/17	
	18 Accountant General, Jammu & Kashmir, Srinagar	019/18	019/18	
	19 Accountant General, Haryana, Chandigarh	019/19	019/19	
	20 Accountant General, Himachal Pradesh, Shimla	019/20	019/20	
	21 Accountant General (II) U.P. Allahabad	019/21	019/21	
	22 Accountant General, Karnataka, Bangalore	019/22	019/22	
	23 Accountant General Nagaland, Kohima	019/23	019/23	
	24 Accountant General Central, Kolkata	019/25	019/25	
	25 Accountant General Sikkim, Gangtok	019/26	019/26	
	26 AG (A&E) I, Chhattisgarh, Gwalior, MP	019/27	019/27	
	27 Pr AG (A&E) I, Jharkhand, Ranchi	019/28	019/28	
	28 AG (A&E) I, Uttaranchal, Allahabad	019/29	019/29	
Minor Head	108-Public Sector Bank Suspense			Details of the Suspense will be kept by CsDA in the prescribed registers
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	PSB Suspense	020/76	020/76	
Minor Head	109-Reserve Bank Suspense			Details of the Suspense will be kept by CsDA in



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head	00			the prescribed registers.
Detailed Head	00			
Object Head	43 Suspense			
	01 Reserve Bank Suspense Classified	020/82	020/82	
	02 Reserve Bank Suspense Un-classified	020/83	020/83	
	03 Reserve Bank Suspense English Transactions	020/84	020/84	New Object Head
	04 P&AO, Department of Supply, New Delhi	031/01	031/01	To appear in the books of PCDA New Delhi only
	05 P&AO, Department of Supply, Kolkata	032/01	032/01	
	06 P&AO, Department of Supply, Mumbai	033/01	033/01	
	07 P&AO, Department of Supply, Chennai	034/01	034/01	
Minor Head	113-Provident Fund Suspense			Details of the Suspense will be kept by CsDA in the prescribed registers.
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Provident Fund Suspense	020/55	020/55	
Minor Head	125-Adjustment in Debt Settlement with Pakistan			Advance Deposit by Pakistan towards her share of Joint Expenditure. To appear in the books of PCDA SC Only.
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Adjustment in Debt Settlement with Pakistan-	020/95	020/95	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense			To be operated when Private Sector Banks function as FPB
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	020/77	020/77	
Minor Head	140-Miscellaneous Suspense			Details of Suspense will be maintained in the prescribed registers.
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	01 House Building Advance Suspense			
Object Head	43 Suspense			New Object Head
	House Building Advance Suspense	020/62	020/62	
Detailed Head	02 Motor Conveyance Advance Suspense			
Object Head	43 Suspense			New Object Head
	Motor Conveyance Advance Suspense	020/63	020/63	This head will be cleared by issue of cheques/Bank drafts in favour of the Reserve
Detailed Head	03 National Defence Fund Suspense			
Object Head	43 Suspense			New Object Head
	National Defence Fund Suspense	020/92		
Detailed Head	04 Un-credited items under e- payments			
Object Head	43 Suspense			New Object Head
	Un-credited items under e- payments		020/96	
Detailed Head	05 Other transactions			
Object Head	43 Suspense			New Object Head
	(i) Additional Wages Deposit Suspense Account	020/51	020/51	
	(ii) Additional DA Deposit Suspense Accounts (Old)	020/52	020/52	
	(iii) Additional DA Deposit Suspense Account	020/53	020/53	
	(iv) Miscellaneous Suspense	020/61	020/61	All recoveries initially credited/debited to this head are to be cleared by Minus credit/debit only
	(v) Life Insurance Corporation	020/66		To appear in the books of CDA (AF) New Delhi only. Recovery of LIC premia in respect of officers of the Flying Branch made through IRLAs will be credited to this head. This head will be cleared by minus credit on payment of the amount to the LIC by Cheque
	(vi) Exchange Account Suspense (Defence)	020/72	020/72	Also to be operated provisionally as a stop gap arrangement (prefix category '26') pending receipt/adjustment of DiD Schedules transferring DSPP Fund balances.
	(vii) Cheque cancelled but paid		020/87	Caters for compilation to this head by contra credit (-CH) adjustment to relevant Service Head in cases where original cheque was erroneously issued and subsequently cancelled but paid by the bank. The head will be cleared on receipt of adjustment of MRO thereof.



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	viii) Pay & Allowances-GREF Civilians	020/74	020/74	
	(ix) Bonus to temporary employees in Ordnance/Clothing and other Factories and	020/88	020/88	
	(x) Directorate of Accounts Cabinet Secretariat: Other than Training of Army Personnel	020/89	020/89	
	(xi) Directorate of Accounts Cabinet Secretariat: Training of Army Personnel	020/90	020/90	
	(xii) Indian Military Service Family Pension Fund (Transferred)	020/93	020/93	To be operated by PCDA (O) only
	(xiii) Indian Military Widows and Orphans Fund (Transferred)	020/94	020/94	To be operated by PCDA (O) only
Sub-Head	02-Prime Minister's National Relief Fund (Defence, DAD, CGO, BRO)			
Detailed Head	00			
Object Head	43 Suspense	020/65		New Object Head
Sub Head	20- Uncredited Items- Failure after Success on			
Detailed Head	00			
Object Head	43 Suspense	020/67	020/67	New Object Head
<b>Page 188-189: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			Pay and Accounts Offices wise details will be kept by CsDA in the prescribed register
Sub-Head	01-Adjustable by Other Ministries/Departments			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	Adjustable by Other Ministries/Departments	096/24	096/24	
Sub-Head	02-Items to be adjusted by the PAO, Departments of Expenditure			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	Items to be adjusted by the PAO, Departments of Expenditure	096/36	096/36	
Sub Head	03- GST TDS			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	GST TDS	097/75		
Minor Head	108-Public Sector Bank Suspense			
Sub-Head	00			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	PSB Suspense	097/10	097/10	
Minor Head	109-Reserve Bank Suspense : RB Suspense (Un-classified)			
Sub-Head	00			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	RBI Suspense	096/31	096/31	
Minor Head	113-Provident Fund Suspense			
Sub-Head	00			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	Provident Fund Suspense	096/34	096/34	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense			To be operated when Private Sector Banks function as FPB
Sub-Head	00			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	096/50	096/50	
Minor Head	140-Miscellaneous Suspense			
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	00			
Object Head	43 - Suspense			New Object Head
	1) Miscellaneous Suspense	096/28	096/28	
	2) Un-credited items under e-payments		096/23	
Sub-Head	02-Prime Minister's National Relief Fund Suspense			
Detailed Head	00			Receipts will be cleared as minus receipt only.



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	43 - Suspense			New Object Head
	Prime Minister's National Relief Fund Suspense	096/35		
<b>Page 224: Restructure the existing code heads under Major Head 8659 by inserting Object Head 43</b>				
MAJOR HEAD	8659- SUSPENSE ACCOUNTS (DEFENCE)			
Sub-Major Head	00			
Minor Head	101-Pay and Accounts Office-Suspense			
Sub-Head	01-Adjustable by Other Ministries / Department			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	Adjustable by Other Ministries / Department	099/10	099/10	
Sub-Head	02-Items to be Adjusted by PAO, Departments of Expenditure			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	Items to be Adjusted by PAO, Departments of Expenditure	099/22	099/22	
Sub Head	03- GST TDS			
Detailed Head	01 Ministry of Agriculture and Irrigation			
Object Head	43 Suspense			New Object Head
	GST TDS	099/12		
Minor Head	108-Public Sector Bank Suspense			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Public Sector Bank Suspense	099/44	099/44	
Minor Head	109-Reserve Bank Suspense - RB Suspense (Un-classified)			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Reserve Bank Suspense : RB Suspense (Un-classified)	099/17	099/17	
Minor Head	113-Provident Fund Suspense			
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Provident Fund Suspense	099/19	099/19	
Minor Head	138-Other Nominated Banks (Private Sector Banks) Suspense			To be operated when Private Sector Banks function as FPB
Sub Head	00			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Other Nominated Banks (Private Sector Banks) Suspense	099/23	099/23	
Minor Head	140-Miscellaneous Suspense			
Sub-Head	01-Miscellaneous Suspense			
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	1) Miscellaneous Suspense	099/14	099/14	
	2) Cash in Transit	099/18	099/18	
	3) Un-credited items under e-payments		099/34	
Sub-Head	02-Prime Minister's National Relief Fund Suspense			Receipts will be cleared as 'Minus' receipts
Detailed Head	00			
Object Head	43 Suspense			New Object Head
	Prime Minister's National Relief Fund Suspense	099/21		
<b>Page 124-126: Restructure the existing code heads under Sub Head 02, Minor Head 092, Major Head 2052 as under:</b>				
MAJOR HEAD	2052-SECRETARIAT GENERAL SERVICES			
Sub-Major Head	00			
Minor Head	092-Other Offices			
Sub-Head	02-Defence Accounts Department			
Detailed Head	01-Establishment			
Object Head	01 Salaries			Description as per object Head Description
	1) Salary of Officers		094/23	
	2) Salary of Establishment		094/24	
	3) Pay and allowances of Departmental Canteen Employees		094/42	
Object Head	02 Wages		094/27	
Object Head	05 Rewards		094/51	New Object Head
Object Head	06 Medical Treatment		094/92	



	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	07 - Allowances			
	(i) Dearness Allowances			New Object Head
	(ii) Residential School Hostel Subsidy		094/25	
Object Head	08 - Leave Travel Concession		094/29	
Object Head	09 - Training Expenses		094/35	New Object Head
Object Head	11 Domestic Travel Expenses		094/36	New Object Head
	(i) DAD and DAD Sports Control Board		094/28	
	(ii) Defence Pension Development		094/49	
Object Head	12 Foreign Travel Expenses		094/91	
Object Head	13 Office Expenses			
	(i) Office Expenses General		094/30	
	(ii) Office Expenses Defence Pension Development		094/50	
Object Head	14 - Rent, Rates and Taxes for Land and Buildings		094/31	New Object Head
Object Head	16 Printing and Publication		093/46	
Object Head	18 - Rent for others		094/37	New Object Head
Object Head	19 - Digital Equipment			New Object Head
	(i) DAD office IT related expenditure		094/94	
	(ii) Defence Pension Development Charges		094/53	
Object Head	24 Fuel and Lubricants		093/45	New Object Head
Object Head	26 Advertising and Publicity		093/44	
Object Head	28 Professional Services			
	(i) Professional Services General		094/38	
	(ii) Defence Pension Development Charges		094/52	
	(iii) Expenditure to conduct SAS Examination on computer based test (CBT)		094/55	
Object Head	29 - Repair and Maintenance		094/40	New Object Head
Object Head	31 Grants in Aid General			
	1) Subsidy for purchase of books (Officers)		094/32	
	2) Subsidy for purchase of books (Establishment)		094/33	
	3) Bus Subsidy		094/34	
Object Head	49 - Other Revenue Expenditure		094/41	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	07 - DAD			
Detailed Head	00			
Object Head	70 - Deduct Recoveries		094/43	New Object Head

**Page 127: Restructure the existing code heads under Sub Head 03, Minor Head 092, Major Head 2052 as under:**

Sub-Head	03-Defence Estates Organisation			
Detailed Head	01-Establishment			
Object Head	01 Salaries			
	1) Officers		094/71	Description as per object Head Description
	2) Establishment		094/72	
Object Head	02 Wages		094/74	
Object Head	05 Rewards		094/96	New Object Head
Object Head	06 Medical Treatment		094/93	
Object Head	07 - Allowances		093/43	
Object Head	08 - Leave Travel Concession		093/30	New Object Head
Object Head	09 - Training Expenses		094/88	New Object Head
Object Head	11 Domestic Travel Expenses		094/76	
Object Head	12 Foreign Travel Expenses		094/77	
Object Head	13 Office Expenses		094/78	Expenditure on account of subsidy to departmental canteens and other expenditure of departmental canteens will also be incurred from this code head.
Object Head	14 - Rent, Rates and Taxes for Land and Buildings		094/79	New Object Head
Object Head	16 Printing and Publication		093/29	
Object Head	18 - Rent for others		094/75	New Object Head
Object Head	19 - Digital Equipment		094/95	New Object Head
Object Head	21 Materials and Supplies		093/28	New Object Head
Object Head	24 Fuel and Lubricants		093/27	New Object Head
Object Head	28 Professional Services		094/80	
Object Head	29 - Repair and Maintenance		093/26	New Object Head
Object Head	31 Grants in Aid General		094/83	
Object Head	35 Grants for Creation of Capital Assets		094/89	
Object Head	49 - Other Revenue Expenditure		093/25	New Object Head
Detailed Head	02-Management of Land Records and Surveying			
Object Head	02 Wages		094/14	
Object Head	11 Domestic Travel Expenses		094/12	New Object Head
Object Head	13 - Office Expenses		094/11	
Object Head	21 Materials and Supplies		094/17	



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	28 Professional Services			
	i) Service Expenses to State Govt.		094/13	
	ii) Remuneration to Revenue Official/Engagement of part time		094/18	
Detailed Head	96 - Swachhhta Action Plan			
Object Head	31 Grants-in-Aid-General		094/54	
Object Head	49 Other Revenue Expenditure		093/24	
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	08 - DEO			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		094/81	New Object Head
<b>Page 128: Reconstruct the existing code heads under Sub Major Head 60, Major Head 2059 as under:</b>				
MAJOR HEAD	2059-PUBLIC WORKS			
Sub-Major Head	60-Other Buildings			
Minor Head	053-Maintenance & Repairs			
Sub Head	02-Defence Accounts Department			
Detailed Head	00			
Object Head	27-Minor Civil and Electric Works		094/45	New Object Head
Object Head	29 - Repair and Maintenance		094/82	New Object Head
Sub Head	03-Defence Estates Organisation			
Detailed Head	00			
Object Head	27-Minor Civil and Electric Works		094/84	New Object Head
Object Head	29 - Repair and Maintenance		093/98	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recover under Other Buildings			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		093/01	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		093/23	New Object Head
<b>Page 129: Reconstruct the existing code heads under Sub Major Head 05, Major Head 2216 as under:</b>				
MAJOR HEAD	2216-HOUSING			
Sub-Major Head	05-General Pool Accommodation			
Minor Head	053-Maintenance & Repairs			
Sub Head	01-Repairs and Maintenance of Residential			
Detailed Head	05-Defence Accounts Department			
Object Head	27-Minor Civil and Electric Works		094/48	New Object Head
Object Head	29 - Repair and Maintenance		094/61	New Object Head
Detailed Head	06-Defence Estates Organisation			
Object Head	27-Minor Civil and Electric Works		094/85	New Object Head
Object Head	29 - Repair and Maintenance		094/90	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Recover under General Pool Accommodation			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		097/56	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		097/55	New Object Head
<b>Page 130: Reconstruct the existing code heads under Sub Major Head 60, Major Head 4059 as under:</b>				
MAJOR HEAD	4059-CAPITAL OUTLAY ON PUBLIC WORKS			
Sub-Major Head	60-Other Buildings			
Minor Head	051-Construction			
Sub Head	22-Defence Accounts Department			
Detailed Head	00			
Object Head	72 Building and Structures			New Object Head
	(i) Major Works relating to DAD		094/98	
	(ii) Major Works relating to Defence Pension Development		094/47	
Object Head	73 Infrastructural Assets		094/97	New Object Head
Object Head	74 Furniture & Fixtures		094/99	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/94	New Object Head
Object Head	77 Other Fixed Assets		094/63	New Object Head
Object Head	78 Land		094/64	New Object Head



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub Head	23-Defence Estates Organisation			
Detailed Head	00			
Object Head	72 Building and Structures		094/86	New Object Head
Object Head	73 Infrastructural Assets		094/01	New Object Head
Object Head	74 Furniture & Fixtures		094/02	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		094/03	New Object Head
Object Head	77 Other Fixed Assets		094/04	New Object Head
Object Head	78 Land		094/05	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Public Works Recovery			
Detailed Head	01 - DAD			
Object Head	70 -Deduct Recoveries		094/06	New Object Head
Detailed Head	02 - DEO			
Object Head	70 -Deduct Recoveries		094/07	New Object Head
<b>Page 130: Insert new Minor Head 001, Major Head 4070 along with code heads as under:</b>				
MAJOR HEAD	4070 Capital Outlay on other Administrative Services			
Sub-Major Head	00			
Minor Head	001 - Direction and Administration			
Sub-Head	31 - Secretariat - General Services			
Detailed Head	41 - Defence Accounts Department			
Object Head	51 Motor Vehicles		045/06	New Object Head
Object Head	52 Machinery and Equipment		045/07	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/08	New Object Head
Object Head	74 Furniture & Fixtures		045/09	New Object Head
Object Head	77 Other Fixed Assets		045/10	New Object Head
Detailed Head	42 - Defence Estate Organisation			
Object Head	51 Motor Vehicles		045/11	New Object Head
Object Head	52 Machinery and Equipment		045/12	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		045/13	New Object Head
Object Head	74 Furniture & Fixtures		045/14	New Object Head
Object Head	77 Other Fixed Assets		045/15	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 -Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	07 - DAD			
Object Head	70 -Deduct Recoveries		045/22	New Object Head
Detailed Head	08 - DEO			
Object Head	70 -Deduct Recoveries		045/23	New Object Head
<b>Page 130: Reconstruct the existing code heads under Sub Head 01, Minor Head 700, Sub Major Head 01, Major Head 4216 as under:</b>				
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	01-Government Residential Buildings			
Minor Head	700-Other Housing			
Sub-Head	01-Construction			
Detailed Head	01-Defence Accounts Department Residential			
Object Head	72 Building and Structures		093/93	New Object Head
Object Head	73 Infrastructural Assets		093/02	New Object Head
Object Head	74 Furniture & Fixtures		093/03	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/04	New Object Head
Object Head	77 Other Fixed Assets		093/05	New Object Head
Object Head	78 Land		093/06	New Object Head
Detailed Head	02-Housing for Economically Weaker Section and Service Class : Defence Estates Organisation			
Object Head	72 Building and Structures		093/10	New Object Head
Object Head	73 Infrastructural Assets		093/11	New Object Head
Object Head	74 Furniture & Fixtures		093/12	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		093/13	New Object Head
Object Head	77 Other Fixed Assets		093/14	New Object Head
Object Head	78 Land		093/95	New Object Head



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 - DAD & DEO			
Detailed Head	00			
Object Head	70 -Deduct Recoveries			
	DAD		093/96	New Object Head
	DEO		093/97	new code head
<b>Page 151, 152, 153 &amp; 154: Reconstruct the existing code heads under Sub Head - 01, 12, 14, 35 &amp; 65 under Minor Head 090, Sub</b>				
MAJOR HEAD	2052- SECRETARIAT- GENERAL SERVICES			
Sub-Major Head	00-Secretariat			
Minor Head	090-Secretariat			
Sub-Head	01-Department of Defence (DOD)			
Detailed Head	01-Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		095/30	
	2) Pay of Establishment		095/31	
Object Head	02 Wages		095/28	
Object Head	05 Rewards		097/54	New Object Head
Object Head	06 Medical Treatment		096/80	
Object Head	07 - Allowances		096/32	New Object Head
Object Head	08 - Leave Travel Concession		097/96	New Object Head
Object Head	09 - Training Expenses		097/98	New Object Head
Object Head	11 Domestic Travel Expenses		095/34	
Object Head	12 Foreign Travel Expenses		096/02	
Object Head	13 Office Expenses		095/35	
Object Head	16 Printing and Publication		095/01	
Object Head	19 - Digital Equipment		097/07	New Object Head
Object Head	24 Fuel and Lubricants		097/27	
Object Head	26 Advertising & Publicity		097/34	
Object Head	27-Minor Civil and Electric Works		097/22	New Object Head
Object Head	28 Professional Services		097/23	
Object Head	29 - Repair and Maintenance		097/99	New Object Head
Object Head	31 Grants-In-Aid General		095/36	
Object Head	37 Aid Material and Equipment		097/53	
Object Head	39 Bank and Agency Charges		097/52	
Object Head	49 - Other Revenue Expenditure		095/04	New Object Head
Detailed Head	02 - PIC Wing			
Object Head	01 - Salaries		096/78	
Object Head	09 - Training		097/51	New Object Head
Object Head	13 Office Expenses		096/22	
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	01 - DoD Recoveries			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		096/38	New Object Head
Sub-Head	12-Department of Defence Production and			
Detailed Head	01-Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		095/37	
	2) Pay of Establishment		095/38	
Object Head	05 Rewards		096/70	New Object Head
Object Head	06 Medical Treatment		096/41	
Object Head	07 - Allowances		095/39	New Object Head
Object Head	08 - Leave Travel Concession		096/79	New Object Head
Object Head	09 - Training Expenses		096/43	New Object Head
Object Head	11 Domestic Travel Expenses		095/41	
Object Head	12 Foreign Travel Expenses		096/03	
Object Head	13 Office Expenses		095/42	
Object Head	16 Printing and Publication		095/05	New Object Head
Object Head	19 - Digital Equipment		097/08	
Object Head	24 Fuel and Lubricants		097/29	New Object Head
Object Head	26 Advertising & Publicity		097/13	
Object Head	29 - Repair and Maintenance		097/50	
Object Head	31 Grants-In-Aid General			
			097/14	For IDEX Scheme
			097/95	Innovations for Defence Excellence (IDEX)
Object Head	35 Grants for Creation of Capital Assets		097/15	For Defence Testing Infrastructure Scheme and Defence Corridors
Object Head	49 - Other Revenue Expenditure		097/30	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Sub-Head	02 - DDP Recoveries			
Detailed Head	00			
Object Head	70 - Deduct Recoveries		096/27	New Object Head
Sub-Head	14-Department of Defence Research & Development			
Detailed Head	01-Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		095/93	
	2) Pay of Establishment		095/94	
Object Head	05 Rewards		097/49	New Object Head
Object Head	06 Medical Treatment		096/44	
Object Head	07 - Allowances		095/95	New Object Head
Object Head	08 - Leave Travel Concession		096/37	New Object Head
Object Head	09 - Training Expenses		096/63	New Object Head
Object Head	11 Domestic Travel Expenses		095/97	
Object Head	12 Foreign Travel Expenses		096/04	
Object Head	13 Office Expenses		095/98	
Object Head	16 Printing and Publication		095/06	New Object Head
Object Head	19 - Digital Equipment		097/09	
Object Head	24 Fuel and Lubricants		097/31	New Object Head
Object Head	29 - Repair and Maintenance		097/47	
Object Head	49 - Other Revenue Expenditure		097/48	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	03 - DDR&D Recoveries			
Detailed Head	00			
Object Head	70 - Deduct Recoveries		097/21	New Object Head
Sub-Head	35-Department of Ex-Servicemen's Welfare (DESW)			
Detailed Head	00-Establishment			
Object Head	01 Salaries		097/01	
Object Head	05 Rewards		097/46	New Object Head
Object Head	06 Medical Treatment		097/03	
Object Head	07 - Allowances		097/02	New Object Head
Object Head	08 - Leave Travel Concession		097/25	New Object Head
Object Head	09 - Training Expenses		097/26	New Object Head
Object Head	11 Domestic Travel Expenses		097/04	
Object Head	12 Foreign Travel Expenses		097/05	
Object Head	13 Office Expenses		097/06	
Object Head	16 Printing and Publication		097/32	New Object Head
Object Head	18 Rent for others		097/45	
Object Head	19 - Digital Equipment		097/20	
Object Head	21 Materials and Supplies		097/44	
Object Head	24 Fuel and Lubricants		097/59	New Object Head
Object Head	26 Adv & Publicity		097/33	
Object Head	29 - Repair and Maintenance		097/43	
Object Head	37 Aid Material and Equipment		097/42	
Object Head	39 Bank and Agency Charges		097/41	
Object Head	49 - Other Revenue Expenditure		097/40	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	04 - DESW			
Detailed Head	00			
Object Head	70 - Deduct Recoveries		097/28	New Object Head
Sub-Head	65- Department of Military Affairs (Saniya Karya Vibhag)			
Detailed Head	01 - Establishment			
Object Head	01 Salaries			
	1) Pay of Officers		097/78	
	2) Pay of Establishment		097/79	
Object Head	02 Wages		097/82	
Object Head	05 Rewards		097/39	New Object Head
Object Head	06 Medical Treatment		097/84	
Object Head	07 Allowances			New Object Head
	(i) Dearness Allowances including Dearness Pay		097/80	
	(ii) Other Allowances		097/81	
Object Head	08 Leave Travel Concession		097/88	New Object Head
Object Head	09 Training Expenses		097/97	New Object Head
Object Head	11 Domestic Travel Expenses		097/85	
Object Head	12 Foreign Travel Expenses		097/86	
Object Head	13 Office Expenses		097/87	



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	16 Printing and Publication		096/11	
Object Head	18 Rent for others		097/38	New Object Head
Object Head	19 Digital Equipment		097/93	New Object Head
Object Head	21 Materials and Supplies		097/37	New Object Head
Object Head	24 Fuel and Lubricants		096/30	New Object Head
Object Head	26 Adv & Publicity		097/89	
Object Head	27 Minor Civil and Electric Works		097/90	New Object Head
Object Head	28 Professional Services		097/91	
Object Head	29 Repair and Maintenance		097/94	New Object Head
Object Head	31 Grants-In-Aid General		097/92	
Object Head	37 Air Material and Equipment		097/36	New Object Head
Object Head	39 Bank and Agency Charges		097/35	New Object Head
Object Head	49 Other Revenue Expenditure		096/59	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub-Head	05 - DMA			
Detailed Head	00			
Object Head	70 - Deduct Recoveries		097/58	New Object Head
<b>Page 165: Insert new Minor Head 001, Major Head 4070 along with code heads as under:</b>				
Major Head	4070 Capital Outlay on other Administrative Services			New Object Head introduced
Sub Major Head	00			
Minor Head	001 - Direction and Administration			
Sub Head	31 - Secretariat - General Services			
	DoD			
Detailed Head	35 - Department of Defence			
Object Head	51 Motor Vehicles		044/50	New Object Head
Object Head	52 Machinery and Equipment		044/74	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/78	New Object Head
Object Head	74 Furniture & Fixtures		044/79	New Object Head
Object Head	77 Other Fixed Assets		044/80	New Object Head
	DDP			
Detailed Head	36 - Department of Defence Production			
Object Head	51 Motor Vehicles		044/81	New Object Head
Object Head	52 Machinery and Equipment		044/82	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/83	New Object Head
Object Head	74 Furniture & Fixtures		044/84	New Object Head
Object Head	77 Other Fixed Assets		044/85	New Object Head



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
	<b>DDR&amp;D</b>			
Detailed Head	37 - Department of Defence Research and Development			
Object Head	51 Motor Vehicles		044/86	New Object Head
Object Head	52 Machinery and Equipment		044/87	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/88	New Object Head
Object Head	74 Furniture & Fixtures		044/89	New Object Head
Object Head	77 Other Fixed Assets		044/90	New Object Head
	<b>DESW</b>			
Detailed Head	38 - Department of Ex-Servicemen Welfare (DESW)			
Object Head	51 Motor Vehicles		044/91	New Object Head
Object Head	52 Machinery and Equipment		044/92	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/93	New Object Head
Object Head	74 Furniture & Fixtures		044/94	New Object Head
Object Head	77 Other Fixed Assets		044/95	New Object Head
	<b>DMA</b>			
Detailed Head	39 - Department of Military Affairs			
Object Head	51 Motor Vehicles		044/97	New Object Head
Object Head	52 Machinery and Equipment		044/98	New Object Head
Object Head	71 Information, Computer, Telecommunications (ICT) equipment		044/99	New Object Head
Object Head	74 Furniture & Fixtures		045/01	New Object Head
Object Head	77 Other Fixed Assets		045/02	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - Capital Expenditure Recovery under MoD (Civil)			
Detailed Head	01 - DoD			
Object Head	70 - Deduct Recoveries		045/16	New Object Head
Detailed Head	02 - DDP			
Object Head	70 - Deduct Recoveries		045/17	New Object Head
Detailed Head	03 - DDR&D			
Object Head	70 - Deduct Recoveries		045/18	New Object Head
Detailed Head	04 - DESW			
Object Head	70 - Deduct Recoveries		045/19	New Object Head
Detailed Head	05 - DMA			
Object Head	70 - Deduct Recoveries		045/20	New Object Head

Page 210: Reconstruct the existing code heads under Major Head 2075 as under:

MAJOR HEAD	2075-MISCELLANEOUS GENERAL			
Sub-Major Head	00-Miscellaneous General Services			
Minor Head	108-Canteen Stores Department			
Sub-Head	01-Directorate of Canteen Services			
Detailed Head	01-Establishment			
Object Head	01 Salaries		098/46	
Object Head	02 Wages		098/54	
Object Head	04 Pensionary Charges		098/53	
Object Head	05 Rewards		099/50	New Object Head
Object Head	06 Medical Treatment		098/21	
Object Head	07 - Allowances		098/60	New Object Head
Object Head	08 - Leave Travel Concession		098/49	New Object Head
Object Head	09 - Training Expenses		098/52	New Object Head
Object Head	11 Domestic Travel Expenses		098/50	



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Object Head	13 Office Expenses		098/51	
Object Head	14-Rent, Rates and Taxes for Land and Buildings		098/59	
Object Head	16 Printing and Publication		098/01	New Object Head
Object Head	18 -Rent for others		098/58	
Object Head	19 - Digital Equipment		099/39	New Object Head
Object Head	21 Materials and Supplies			
	<b>1) Central Purchases</b>			
	(a) Foreign Purchases		098/65	
	(b) Domestic Purchases		098/66	
	<b>2) Local Purchases</b>			
	(i) Local Purchase		098/67	
	(ii) Excise Duty		098/68	
	(iii) Customs Duty and Port Trust Charges		098/69	
	(iv) Export Duty		098/70	
	(v) Freight, Demurrage & Wharfage		098/71	
	(vi) Clearing Charges		098/72	
	(vii) Packing & Forwarding charges		098/73	
	(viii) Central Sales Tax		098/74	
	(ix) Sales Tax		098/75	
	(x) Insurance Charges		098/76	
	(xi) Octroi & Terminal Expenses		098/77	
	(xii) Trade and other Licence fee		098/78	
Object Head	24 Fuel and Lubricants		098/02	New Object Head
Object Head	26 Advertising and Publicity		099/38	
Object Head	27-Minor Civil and Electric Works		098/62	
Object Head	28 Professional Services		098/57	
Object Head	29 - Repair and Maintenance		098/63	New Object Head
Object Head	31 Grants-In-Aid General		098/55	
Object Head	39 Bank and Agency Charges		099/37	New Object Head
Object Head	40 Awards and Prizes		099/36	New Object Head
Object Head	45 Interest Payment		098/47	
Object Head	49 - Other Revenue Expenditure		098/03	New Object Head
Minor Head	<b>911 - Deduct - Recoveries of overpayment</b>			
Sub-Head	01 - CSD			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		098/61	New Object Head

Page 213: Insert the new Minor Head 001 and 911 under Major Head 4075 and reconstruct the existing Minor Head 107 under Major Head 4075 as under:

MAJOR HEAD	<b>4075-CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES</b>			
Sub-Major Head	<b>00</b>			
Minor Head	<b>001 Direction and Administration</b>			
Sub Head	<b>03 Other Offices</b>			
Detailed Head	<b>09 - Canteen Stores Department</b>			
Object Head	<b>51 Motor Vehicles</b>		098/04	New Object Head
Object Head	<b>52 Machinery and Equipment</b>		098/05	New Object Head
Object Head	<b>71 Information, Computer, Telecommunications (ICT) equipment</b>		098/06	New Object Head
Object Head	<b>74 Furniture &amp; Fixtures</b>		098/07	New Object Head
Object Head	<b>77 Other Fixed Assets</b>		098/08	New Object Head



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	Description of Heads	Receipt Head Code No.	Charge Head Code No.	Remarks
Minor Head	107-Canteen Stores Department			
Sub-Head	01 - Land and Building			
Detailed Head	00			
Object Head	78 Land		099/31	New Object Head
Sub-Head	03-Constructions			
Detailed Head	00			
Object Head	72 Building and Structures		099/30	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	02 - CSD Recovery			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		099/21	New Object Head
<b>Page 214: Reconstruct the existing code heads under Major Head 4216 as under:</b>				
MAJOR HEAD	4216-CAPITAL OUTLAY ON HOUSING			
Sub-Major Head	02-Urban Housing			
Minor Head	800-Other Expenditure			
Sub-Head	01-Canteen Stores Department			
Detailed Head	01-Constructions			
Object Head	72 Building and Structures		099/59	New Object Head
Object Head	73 Infrastructural Assets		099/35	New Object Head
Object Head	74 Furniture & Fixtures		099/26	New Object Head
Object Head	76 Upgradation Procurement of Heritage Assets and n.e.c		099/13	New Object Head
Object Head	77 Other Fixed Assets		099/40	New Object Head
Object Head	78 Land		093/15	New Object Head
Minor Head	911 - Deduct - Recoveries of overpayment			
Sub Head	01 - CSD			
Detailed Head	00			
Object Head	70 -Deduct Recoveries		099/12	New Object Head

(To be effective from 2023-2024)

Authority:

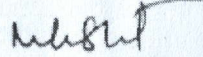
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 Dated: 21.03.2023

All Pr.C.D./C.D.A  
 All Users of MoD (Civil)  
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 MoD (Fin/Bud)

For information and necessary action.  
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 Sr. Accounts Officer (Accounts)