



OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS  
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**IMPORTANT ACCOUNTS SECTION CIRCULAR**

No. A/II/ 13020/Vol III

Dated 23.07.2015

To

1. All IDAS Officers.
2. The CDA, IT & SDC, Secunderabad.
3. The Addl. CDA i/c, AAO (Army), Vizag.
4. The Addl.CDA i/c, PAO (ORs) EME, Sec'bad.
5. The ACDA i/c, PAO (ORs) AOC, Sec'bad.
6. All SAOs/AOs/AOs & Staff of Main Office.
7. All Sub-Offices under CDA, Secunderabad.

SUB: Allotment of Category Prefix Codes for Classification of Expenditure on Foreign and Indigenous procurement of Defence Equipment/Stores.

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Directions received from HQrs. Office vide letter No. A/B/I/13626/CHB-Prefix-II/Vol-II dated 03.07.2015 on the above subject matter are reproduced hereunder:

1. Category prefix code 77 is being used with Service Heads. As there is no such provision to prefix 77, in the CHB 2014 edition, it is therefore stated that prefix of 77 should be used with the code heads available in the RDR Pamphlet which is meant for clearance relating to past period mainly under the suspense heads.
2. Category 02, 03,05,10,11 and 12 are being used with both Capital Heads and Revenue Heads, which are supposed to be prefixed with Capital Heads only. The operation of the correct procedure may be noted for compliance.
3. Category 16 is to be prefixed in the case of foreign procurements (Revenue) made by Acquisition wing of MoD, Service HQrs. Under delegated powers and through revenue route, and not category 02, 03,05,10,11 & 12. The same may be noted for compliance.
4. Category 16 meant for made from foreign countries involving Free Foreign Exchange Payments made through banking channels in India should be used by DRDO and DGOF for all procurements (both revenue and capital). The same is not being used with DRDO code head 853/14 – Imported Stores and Ordinance Factory code head 806/03, 04 & 05.



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5. The command category code as mentioned in Annexure 'B' should correctly be used by the respective Command Controllers at the time of booking of expenditure occurred in their command.

It is therefore, enjoined upon all the concerned that utmost care should be taken to avoid incorrect use of prefix code heads in future, specifically in respect of prefix code heads as mentioned above. Any incorrect booking under these prefix code heads coming to the notice in future will be viewed seriously by the HQrs. Office. It may be ensured that adequate preventive measures are taken to avoid recurrence of incorrect booking on priority basis and intimate the same to this office at the earliest to appraise the same to HQrs. Office.

ASST.CONTROLLER (A/Cs)