

कार्यालय: रक्षा लेखा प्रधान नियंत्रक  
Office of the Principal Controller of Defence Accounts  
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लेखा प्रपत्र सं. 05  
Accounts Circular No. 05

दिनांक. 02 / 07 / 2018  
Dated: 02 / 07 / 2018

विषय: वर्गीकरण हाथ बुक रक्षा सेवाओं रसीद और शुल्कों में संशोधन 2014 (संस्करण)

Sub: Amendment to Classification Hand Book Defence Services R & C 2014 (Edition)

संदर्भ: मुख्यालय पत्र संख्या A / B / I / 13626 / XXXI / 32 दिनांक. 04.06.2018

Ref: HQrs letter no. A / B / I / 13626 / XXXI / 32 dated. 04.06.2018

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वर्गीकरण हाथ बुक रक्षा सेवाओं रसीद और शुल्कों में संशोधन [C. S. No. 20 of 2018] किया गया है और इस मामले की जानकारी एवं आवश्यक कार्यवाई के लिए **अनुलग्नक** के रूप में संलग्न है।

Amendment to Classification Hand Book Defence Services Receipt and Charges 2014 (Edition) [C. S. No. 20 of 2018] has been carried out and the matters are enclosed as **Annexure** for information and necessary action.

मूल पत्र में : लेखा / II / 1583 / संशोधन  
Original filed in : A / II / 1583 / Amendments

वितरण : प्रभारी अधिकारी - वेबसाइट में अपलोड करने के लिए।  
ई.डी.पी. अनुभाग  
(स्थानीय)

✓ Distribution : The Officer I/c - For uploading in the website.  
EDP Section  
(Local)



व. लेखा अधिकारी (लेखा)

**Insert** the following Code Heads along with Particulars of charges under the existing Sub Head (c) Freight Charges (Code Head 929/23), as under:

<u>Nature of Head</u>	<u>Code Head</u>	<u>Particulars of charges compilable under the detailed heads shown in column 1</u>
(d) Project Expenditure on Science & Technology (S&T) and Product Support (PS) Projects	929/24	Cost of any upgrades/improvements in the existing product and creation of permanent infrastructure (such as testing facilities) for PS projects; and all expenditures resulting in creation of tangible assets such as testing equipment, testing infrastructure, permanent facilities such as ranges/buildings etc, which remain after project closure, for S&T Projects.
(e) Mission Mode (MM), Technology Development (TD), Infrastructure (IF), Mission Mode user trial (UT) project expenditure	929/25	Total Project expenditure related to Mission Mode (MM), Technology Development (TD), Infrastructure (IF), Mission Mode User Trial (MM-UT) projects including Equipment, Hardware, Consultancy, project related contingency, Purchase/hiring of transport, freight, Contracts for "Acquisition of Research Services (CARS)" under the project etc. will be compiled to this head.

(To be effective from 2018 - 2019)

Authority: Min of Def (Fin/Bud) UO No.2(02)/Bud-1/2017 dated: 28/05/2018  
 DGADS UO No. 32/F.A.-16(65)/2017-18/CHB dated: 03/05/2018

No. A/B/I/13626/XXXI/32  
 O/o The CGDA  
 Ulan Batar Road, Palam  
 Delhi Cantt. 110010  
 Dated: 04.06.2018

All Pr.C.D.A/C.D.A

All E.D.P/D.D.P Centres

✓ E.D.P. Centre, Office of the  
 CGDA, Delhi Cantt.

Director General of Audit  
 Defence Services, L-II Block, New  
 Delhi

Ministry of Defence(Fin/Bud-I),  
 South Block, New Delhi

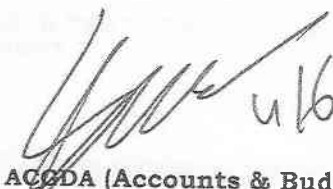
For Information and necessary action.

A certificate to the effect that code file has been updated to the extent of this C.S. may please be sent to computer centre of this Hqrs.

For information and necessary action. A copy of correction slip may please be placed at CGDA website.

For Information.

For Information.

  
 Sr. ACGDA (Accounts & Budget)

**C.S. No. 20/2018**

**Page 261**

**MAJOR HEAD: 2080 - DEFENCE SERVICES RESEARCH AND DEVELOPMENT**  
**MINOR HEAD: 110 - STORES**

**Replace** the following remark under "Particulars of Charges...shown in column 1" in place of existing remarks for Code Head 856/01, Sub Head (a) Indigenous Stores, (i) Stores Purchased Locally, as under:

<u>Nature of Head</u>	<u>Code Head</u>	<u>Particulars of charges compilable under the detailed heads shown in column 1</u>
Stores Purchased Locally	856/01	<p>1. Expenditure under Product Support (PS) and Science &amp; Technology (S&amp;T) on Project, Hardware on the basis of items less than Rs. 10 lakh and with less than 7 years expected life will be compile to this Head, Consultancy, Transport, Freight, CARS and other Project related contingencies which do not create tangible assets related to Science &amp; Technology (S&amp;T) and Product Support (PS) Projects.</p> <p>2. Build up expenses Maintenance of existing Lab/Work-shop facilities, Technical Books and Journals, Cost of FOL, Purchase/hiring of Transport, Repair/Maintenance of unit Transport etc, Contracts for "Acquisition of Research Services (CARS)". Freightage of imported stores, Tender advertisements etc. and Technical Seminars, Exhibitions etc. will be compiled to this head.</p>

**Replace** the following remark under "Particulars of Charges...shown in column 1" in place of existing remarks for Code Head 856/04, Sub Head (b) Imported Stores, as under:

<u>Nature of Head</u>	<u>Code Head</u>	<u>Particulars of charges compilable under the detailed heads shown in column 1</u>
Imported Stores	856/04	Expenditure incurred in Foreign Exchange on all items of expenditure depicted against code head "856/01 - Stores Purchased Locally"

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**MAJOR HEAD: 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES**  
**SUB MAJOR HEAD: 05 - RESEARCH AND DEVELOPMENT**  
**MINOR HEAD: 052 - MACHINERY AND EQUIPMENT**

**Insert** the following remark under "Particulars of Charges...shown in column 1" against Code Head 929/21 - Plant & Machinery, as under:

<u>Nature of Head</u>	<u>Code Head</u>	<u>Particulars of charges compilable under the detailed heads shown in column 1</u>
Plant & Machinery	929/21	Plant & Machinery including Build up equipment.