



सत्यमेव जयते

कार्यालय: रक्षा लेखा प्रधान नियंत्रक

**Office of the Principal Controller of Defence
Accounts**

सं. 107, लोअर अग्रम रोड, अग्रम पोस्ट, बेंगलूर - 560 007

**No. 107, Lower Agram Road, Agram Post,
Bengaluru - 560 007**

फोन नं./Phone No. - 25545101, 25549746 फैक्स नं./Fax

No. - 25543810 नं./Fax No. - 25543810



Accounts Circular 36

Dated: 13/09/2022

To

All Audit Sections under PCDA Bangalore
All AO GEs under PCDA Bangalore
All PAOs under PCDA Bangalore

Sub: Booking of expenditure under correct category code to be prefixed to relevant service heads

Ref: HQrs letter no. A/B/I/13626/CHB-Prefix/Vol-V dt 31.08.2022

Please refer to the HQrs letter cited above (copy enclosed).

Category prefix codes allotted in the CHB (2019 Ed.) are for the identification of the specific type of expenditure incurred under Service Head by Various Services.

However, it has been brought to the notice of the HQrs office by HQ IDS that Category prefix as assigned for HQ IDS are not appropriately prefixed to the relevant service heads resulting in incorrect position about expenditure incurred. The very purpose of opening of these category codes is defeated if the same are not used properly to the relevant Service Heads. Therefore, steps need to be taken to ensure that category codes are used in all relevant cases in a proper manner. At present, the category prefixes assigned for HQ IDS are enclosed as Annexure-A.

In order to ensure that correct data on compiled actual are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads.

It is, therefore, requested to ensure correct usage of category prefixes to relevant Service Heads. It is also enjoined upon that the prefixes prescribed in Pamphlet of RDR Heads may not be used with Service Heads opened in Classified Hand Book - 2019.

- sd/-
DCDA (Accounts)

Encl : As above

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

AO (Accounts)



कार्यालय रक्षा लेखा महानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी
ULAN BATAR MARG, PALAM, DELHI CANTT-110010
Tel: 011-25665548, 25665583/584, 25665736/737 Fax: 011-25674786
(Email ID - hqaccounts.cgda@gov.in)



No. A/B/I/13626/CHB-Prefix/Vol- V

Dated: 31.08.2022

To,

The All PCsDA/CsDA

Sub: Booking Of Expenditure Under Correct Category Code To Be Prefixed To Relevant Service Heads.

Category prefix codes allotted in the Classification Hand Book (2019 Edn) are for identification of the specific type of expenditure incurred under Service Heads by various Services.

2. However, it has been brought to the notice of the HQrs office by HQ IDS that Category prefixes as assigned for HQ IDS are not appropriately prefixed to the relevant Service Heads resulting in incorrect position about expenditure incurred. The very purpose of opening of these category codes is defeated if the same are not used properly to the relevant Service Heads. Therefore, steps need to be taken to ensure that category codes are used in all relevant cases in a proper manner. At present, the category prefixes assigned for HQ IDS are enclosed as Annexure-A.

3. In order to ensure that correct data on compiled actual are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads. It is, therefore, requested that necessary directions be issued to the concerned officers/staff of all the Sections/Sub Offices under your jurisdiction to ensure correct usage of category prefixes to relevant Service Heads. It is also enjoined upon that the prefixes prescribed in Pamphlet of RDR Heads may not be used with Service Heads opened in Classification Hand Book - 2019.

This is issued with the approval of Jt. CGDA (Accounts).

Sr. Dy. CGDA (Accounts)

Sl. No.	Prefix Category Code	Nature of Expenditure
1.	33	DIPAC Project
2.	36	HQrs IDS
3.	37	Defence Intelligence Agency (DIA including ADGSI & DIPAC)
4.	38	SFC
5.	61	DCyA
6.	77	Armed Forces Special Operation Division (AFSOD)
7.	81	CDM
8.	94	ANC
9.	95	NDA
10.	96	DSSC
11.	97	MILIT
12.	98	DSCC
13.	25	IGST
14.	26	IGST (on import)
15.	27	CGST
16.	28	SGST / UTGST
17.	44	GeM
18.	34	Covid-19 (During Pandemic situation of the Country)