

**SPEED POST/Through CGDA website**  
**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**



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

Dated: 15/11/2018

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 (2014 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 Service HQrs that these Category Codes are not appropriately prefixed to the relevant Service Heads resulting in incorrect position about expenditure incurred on GST. 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.

3. In order to ensure that correct data on compiled actuals 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/staffs 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 - 2014.

4. The use of category prefixes for identification of GST circulated vide this HQrs office letter of even No. dated 18/04/2018 may also be ensured for proper identification of expenditure incurred under various elements of GST.

  
Sr. ACGDA (A/Cs & Budget)

**Copy to:**

Col, FP-3.....  
IHQ of MoD (Army), Genral Staff Branch  
DGFR -3

For information w.r.t letter no.  
A/89502/B/BE/FP-3 dt. 05/10/2018

  
Sr. ACGDA (A/Cs & Budget)