

**Office of the Controller General of Defence Accounts**  
**Ulan Batar Road, Palam, Delhi Cantt-110010**

**Circular**

No: AT/IV/4462/Code Head

Dated: 23.04.2014

✓ To

ALL PGSDA/CSDA

Sub: Code Head in respect of transportation of Mortal Remains of Deceased soldiers.

During the examination of cases pertaining to transportation of Mortal Remains of Deceased soldiers, it has come to the notice of the HQrs Office that wide spread ambiguity regarding booking of expenditure in this regard exists in the environment.


2. Appropriate Code Head in this regard as per Classification Hand Book should be as under:

Code Head : 565

Major Head : 2076

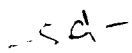
Minor Head : 800B (a) meant for respective services.

3. In this connection also find enclosed copy of U.O No. A/B/I/13626/XXX/Corr. dated 01.04.2014 for information and guidance.

  
(A N Das)  
Jt. CGDA (AT-III)

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- ii) AT-Coord, AT-I, AT-II (Local)
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Jt. CGDA (AT-III)

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS**

Ulan Batar Road, Palam, Delhi Cantt-10  
(Accounts & Budget Division)

Sub: Code Head in respect of transportation of Mortal Remains of Deceased soldier.

This has reference to Dte. Gen of Operational Logistics and Strategic Movements, GSB, IHQ of MoD (Army), C/o 56 APO letter No. 76354/Allot/13-14/Start Mov. (Budget) dated 21/02/2014 regarding appropriate Code Head under which the expenditure on account of air ticket for transportation of mortal remains of a deceased soldier may be booked.

2. The matter has been examined in consultation with Regional Controllers and it is observed that there is no uniformity in booking of expenditure on account of transportation of Mortal remains of deceased soldiers as different codes heads are being operated in this regard by the Controllers. While PCDA (WC) Chandigarh, PCDA (NC) Jammu, CDA Guwahati, CDA (Army) Meerut and CDA Patna are operating **Code Head 254/01 and 255/01**; PCDA Bangalore, PCDA (SC) Pune, PCDA (CC) Lucknow and CDA Jabalpur are operating **Code Head 565** under Major Head 2076 Minor Head 800 Sub Head B (a). However, CDA Chennai and CDA Secunderabad are operating **Code Head 250/01**. (Copies enclosed).

3. As per provision contained in para-2 of Govt. of India, MoD letter No.12011/Q MOV C/2873/D (MOV)/96 dated 07/10/1996 (copy enclosed) regarding preservation and transportation of dead bodies of service personnel killed in War/LC/CI Ops, the Commanding Officer of the concerned Unit/Formation will be empowered to sanction the total cost of embalming, coffin and transportation of dead body accompanied by one attendant from the I & M grant held by the respective Unit/Formation. Para 3 of ibid MoD letter stipulates that expenditure on this account will be debitible to Major Head 2076, Minor Head 800 B (a).

4. In view of the above facts it is felt that, the appropriate code head in this regard as per Classification Hand Book should be 565 under Major Head 2076, Minor Head 800 B (a) meant for respective services. The same has been communicated to Dte. Gen of Operational Logistics and Strategic Movements, GSB, IHQ of MoD (Army). (copy enclosed)

This is for kind information of AT-IV and necessary action as deemed necessary.

*Mausumi Rudra*  
Jt. CGDA (A/C and Budget)

Jt. CGDA (AMD)

U. O. No. A/B/1/13626/XXX/Corr

Date: 01/04/2014

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*AO (AT-IV)*

रखा लेखा संयुक्त महानियंत्रक (ए.ए.डी)  
Jt. CGDA (A.N.D.)  
आयरी सं./Dy. No. 683  
दिनांक/Date 3.4.14

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*31/4/14*

No. A/B/I/13626/XXX/Corr

Dated: 28/03/2014

To

Dy. Director,  
Office of the Dte Gen of Operational Logistics  
And Strategic Movements,  
Addl. Dte Gen Start Mov (Budget),  
General Staff Branch, IHQ of MoD (Army),  
Pin 900256, C/O 56 APO.

Sub: Code Head in respect of transportation of Mortal Remains of Deceased soldier.

Ref: Dte. Gen of Operational Logistics and Strategic Movements, GSB, IHQ of MoD (Army), C/o 56 APO letter No. 76354/Allot/13-14/Start Mov (Budget) dated 21/02/2014.

Please refer to the above cited communication wherein it was requested to intimate the appropriate Code Head under which the expenditure on account of air ticket for transportation of mortal remains of a deceased soldier may be booked.

2. In this regard reference is invited to Para 3 of Govt. of India, MoD letter No.12011/Q MOV C/2873/D (MOV)/96 dated 07/10/1996 regarding preservation and transportation of dead bodies of service personnel killed in War/LC/CI Ops wherein it is mentioned that expenditure on this account will be debitable to Major Head 2076, Minor Head 800 B (a).

It is therefore, felt that, the appropriate code head in this regard as per Classification Hand Book would be 565 under Major Head 2076, Minor Head 800 B (a) meant for respective services.

*Mausumi Rudra*

Jt. CGDA (A/C and Budget)