

OFFICE OF THE CGDA WEST BLOCK-V RK PURAM NEW DELHI
(PRINCIPAL IFA WING)

No. PIFA/04/Capital Expdr

Dated: 22/1/2009

To

All PCsDA/CsDA/IFAs

Subject:- Classification of expenditure

Reference:- This office letter of even no. dated 7/12/2007.

In continuation to this office letter cited under reference, a copy of GOI, MoD (Fin) letter bearing no. PC 11(1)/Bud.1/2007 dated 21/10/2008 on the above subject is forwarded herewith for information and guidance of all concerned.


(B. Vikraman)
Dy.IFA

Copy to:

1. Jt. CGDA (AT-I)
2. Jt. CGDA (AT-II)
3. Jt. CGDA (AT-III)
4. Jt. CGDA (A&B)
5. Jt. CGDA (Trg-I)
6. Jt. CGDA (Trg-II)
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9. CDA (Internal Audit)
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12. SPS to CGDA
13. PS to Addl. CGDA (IL)
14. PS to Addl. CGDA (D)

with the request to place the circular on the website.

AT- Coord, AT/IV, AT/VII-A, AT/VII-B, AT/VII-C, AT/IX-A, AT/IX-B, AT/X


(B. Vikraman)
Dy.IFA

Dated: 21st October, 2008.

To

The Chief of the Army Staff
The Chief of the Naval Staff
The Chief of the Air Staff
CISC

Subject: **Classification of expenditure.**

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I am directed to refer to Para 7 of the letter of even number dated 25th September 2007 and to say that it has been decided to continue with the system of classification as laid down in the said letter. However, Annexures I to IV of the said letter have been reviewed and the new list of items, expenditure in respect of which would be met from capital heads, is enclosed as Appendix I to IV to this letter.

2. All other provision of the 25th September 2007 letter would remain unchanged.
3. The position would be reviewed after three years or earlier, if considered necessary.


(MUKESH KUMAR SINHA)
Director (Fin/Budget)

Copy to:

DG(Acq), SS(N), AS(DP), AS(M), AS & FA(Acq)
All Joint Secretaries in the Ministry of Defence
All Addl. FAs & JS in the Ministry of Defence (Finance)
All Finance Managers
JS(Budget), Ministry of Finance.
DGADS

✓ CGDA - for circulation and issuance of necessary amendment to Classification Handbook.

Chairman OFB
SO to Defence Secretary,
PS to FA(DS),
PS to Secretary(Def Prod)
PS to SA to RM

334
22/10



ARMY (including TAG)

S.No	Nomenclature of items and the Minor Head under which presently expenditure was being booked	Minor Head of Capital Outlay under which to be booked
1.	Minor Head-110 C(C) – MT Vehicles and connected Stores	Minor Head – 102 Heavy & Medium Vehicles
	(i) Water Bowzers (2KL & 5KL)	
	(ii) 2.5 ton LPTA	
	(iii) Stallion 5/7.5 Ton	
	(iv) TTF Large	
	(v) ATF Refueller	
	(vi) FAT 3/5 Ton	
	(vii) Bus Long Chassis	
	(viii) Light Bullet Proof Veh	
	(ix) 2.5 Ton Ambulance	
	(x) Crane all types	
	(xi) LRV	
	(xii) Lorry 10 Ton	
	(xiii) Buses (All Types)	
	(xiv) Trailer (All Types)	
2.	Minor Head-110(E) – Engine Stores	
	(i) Exc Loader	
	(ii) Cr Tr Size II (Plant)	
	(iii) Cr Tr Size IV (Plant)	

3.	Minor Head – 110(F) Air Frames & Engines	Minor Head 101 – Aircraft and Aero Engines
	ALH (ROTABLES)	
1	Dumper Assy	
2	Main Rotor Blade	
3	Tail Rotor Assy	
4	IDS Assy	
5	AGB Assy	
6	Hydraulic Package	
7	Tail Rotor Actuator	
8	Pitch Servo Assy	
9	Roll Servo Assy	
10	Collective Servo Assy	
11	Rotor Brake System	

12	A ft Float Assy	
13	TM 333-2B2 Engine	
14	HP Pump	
15	LP Pump	
16	EADEC	
17	Centralised Warning Panel	
18	AFCS Computer (4A Axis)	
19	Pilot Control Unit	
20	Integrated Sensor Unit (ISU)	
21	ALHEFS (SLG)	
22	ACR 500 LH Tran Receiver	
23	Transponder	
24	Weather Radar T/R Unit	
25	Digital Indicator	
26	Control Display Unit	
27	SHIU	
28	HVDR	
29	MDAU	
30	Pilot Control Unit (AFCS)	
	ALH (CNARS)	
31	Air Oil Exchanger	
32	Control & Regulation Harness	
	CHEETAH/CHETAK (ROTABLES)	
01	Main Rotor Blade	
02	Main Rotor Head Assy (With HDD)	
03	Main Gear Box	
04	Automatic Control Box Assy	
05	Gyro Magnetic Compass Type 512-3	
06	Shock Absorber Front (NLG)	
07	Indicator Collective Pitch (Cheetah)	
	TTGE/BSE	
08	Test Eqpt for AH (Elect)	
09	Test Eqpt for Gyro Magnet of 6 items	
10	Test Bench for Tachometer Generator and Test Bench for Tachometer Indicator	
11	Vibrex Test Set Model 8500C+(Balancer Analyser 8500C+) with complete accessories	

	LANCER (CHEETAH)	
12	Armourer Tool Kit for M3P Tool Kit for Armourer	
13	Bore Sighting System Assy	
14	Electric Control Unit Pad Control Unit PC-17	
15	RRP for M3P Machine Gun	
16	Re-cocking System Assy	
17	Rocket Launcher Tester	
18	Handling Loading Trolley	
19	Machine Gun Tester	

20	HLRU	
	UAV HERON ITEMS	
1	MCPA	
2	TNL-16GINS-GPS	
3	Antenna Assembly	
4	Power Amplifire	
5	RPU Power Supply (RPPS)	
6	Direct Antenna Assy	
7	ADR- Directional Antenna Assembly	
8	RCCP	
9	ICP Unit	
10	HYD Pump	
11	Engine B/U 914F	
12	Air Conditioner	
13	MSG-W System	
14	TEL.SWIT.ASSY	
15	Netra Computer	
16	FOD Computer	
17	UBY Computer	
18	Module Assy	
19	LRDT Pedestal	
20	GDD+DEMUX+IEP	
21	UTC	
22	GDT-Pedestal	
23	RF Plate	
24	Fiber Optic TER	
25	GDD RX/E(+IEP)	
26	UTC	
27	Pedestal	
28	RADOM	
29	Radar Processor Unit (RPU)	
30	Transmeter	
31	RF Front End(RFFE)	
32	Antenna Drive Unit (ADU)	
33	Fron SAR Server	
34	Data Link Interface Processor Server	
35	Mission Planning Server	
36	Exploitation Manager Server	
37	Exploitation Server	
38	Fine DF ANTENN	
39	Digitel Receiver Processor Unit (DRPU)	
40	Retro Reflector	
41	Platform	
42	Laser Radar/TV	
43	Solitter AGCS	
44	RF Plate	
45	TXI/MOD	
46	RF Unit	

47	IF Unit	
48	Video RX	
49	RCVR Final Assy	
50	Video 1	
51	Video 2	
52	DEMUX	
53	Power Amplifier	
54	RCVR Video TMRX	
55	DEMUX	
56	SPSP TX	
57	TMTV RF Head	
58	PWR ANP	
59	Magazine Assy	
4.	Minor Head – 800 (I) Telephone Charges.	Minor Head 103 – Other Eqpt.
(i)	Expenditure on procurement and installation of new Telephone Exchanges.	
(ii)	Radio Trunk Systems.	
(iii)	Cellular Switching Systems.	
(iv)	Bulk Encryption Units	
(v)	Satellite Systems (VSAT, Inmarsat Terminals, GMPCS, Satellite Hub etc)	
(vi)	HF/VHF/UHF/MW/Millimetric Radio including Antenna/Towers/Masts	

NAVY

S.No.	Nomenclature of items and the Minor Head under which presently expenditure being booked	Minor Head of Capital Outlay under which to be booked
1	Repair and Refits of Ships meant for enhancing the capability (Minor Head 106 'A')	204(d)
2	Repair and Refits of Submarines meant for enhancing the capability (Minor Head 106 'B')	204(d)
3	Repair and Refits of Aircrafts meant for enhancing the capability (Minor Head 106 'C')	101
4	Procurement/Replacement/Repair/Refit of Naval Stores – Boats and Yard Crafts, <u>Repair and Refit of Boats and Yard Craft</u> for enhancing the capability (Minor Head 110(a))	204(c)
5	Replacement of WT Equipment, Communication and Electronic Warfare, Radars and Associated Equipments, Electrical Equipment, Hydrographic equipment, Diving Equipment, Metrology Equipment, Aviation/Armament Equipment, IT Infrastructure and other Machinery & Equipment resulting in upgradation or enhancement of capabilities (Minor Head 110)	103
6	Procurement/Replacement of Mechanical Transport Vehicles such as – Heavy and Medium Vehicles, Specialist and Aviation Vehicles, Dockyard Vehicles (subject to cost & life criteria being met in individual cases)(Minor Head 110 (i))	102

ANNEXURE-III

AIR FORCE

S.No.	Nomenclature of items in respect of which expenditure is presently being booked under Minor Head of Stores (110)	Proposed Minor Heads
1	Vehicles including specialized Medical vehicles/ <u>Aircraft Specialist Vehicles/Airfield Support Vehicles</u>	102
2	Upgradation/Modernisation of facilities at <u>BRDs</u>	103
3	<u>Modification of Old, engines to bring to standard of new engines</u>	101
4	<u>Solid State Flight Data Recorder (SSFDR)</u>	103
5	Ground Power Unit (GPU)	103
6	Servicing Air-conditioning Trolley	103
7	Universal Hydraulic Servicing Trolley	103
8	Procurement of Drive Generator and installation kit for IAF Aircrafts	103
9	Procurement of Flash Card reader	103
10	Procurement of critical aggregates	101,103
11	Replacement of UAV along payloads	101,103
12	Test Equipment, GSE/GHE/Tools	101.103
13	Technical life extensions/overhaul (ROH)/re-equipment of Aircraft and systems	101
14	Procurement/Replacement of Aero-engine on expiry of total technical life	101
15	Digital Met Data Dissemination System (DMDD System)	103
16	Additional Sites for IMMOLS	103
17	Network Station	103
18	Procurement of booster and Accessories of VUHRFT set up-322 for Air Defence Radar Units	103
19	Procurement of V/UHF RT set for OSA-AK System	103
20	Specialist Adventure equipment and accessories	101, 103
21	Procurement/Upgradation/Refurbishment/Replacement/Modification of existing aircraft, aero-engine, weapon systems and related equipments	101, 103
22	Procurement of rotables, Test equipments, machinery & equipment of all kinds including medical and security related equipment, DG Sets & UPS.	101, 103
23	Procurement of Microlight AC	101
24	Procurement / Refurbishment / Upgradation / Replacement of missiles/rockets and related test equipments	103
25	DRE/Non-Recurring cost, Capital Expenditure, Project cost for Setting up or creation of Facilities or infrastructure	103
26	Automation of Costing in IAF	103
27	Telephone exchanges/Bulk Encryption Unit for communication/interconnecting equipment for various locations of Air Force including wireless and UG cables	103

JOINT STAFF

S.No.	Nomenclature of items and the Minor Head under which presently expenditure was being booked		Minor Head of Capital Outlay under which to be booked
1	Minor Head – 112 – Joint Staff		
	(i)	Expenditure on creation of assets like Telephone Exchanges, Network Systems and Terminal Equipments	Minor Head – 104 (3) 'Other equipments' – Joint Staff
	(ii)	Hardware of Wireless Communication	
	(iii)	Tri-Services War Game Package	
	(iv)	Upgradation of Display System	
	(v)	Crypto Systems/Devices/Algorithm/Package	
	(vi)	Access Control Security System	
	(vii)	Data Fusion Centre	
	(viii)	Archival and Retrieval System	
	(ix)	Conference System	
	(x)	Auto Road Sweeping Machine	
	(xi)	Earth Movers (JCB) & Tippers	
	(xii)	Mini Bus	
	(xiii)	Bus Long Chasis	
	(xiv)	Water Bowser	
	(xv)	Ambulance	
	(xvi)	Cranes – all types	
	(xvii)	Procurement of Marine Stores (Boats, Yard Craft, Floating Jetty)	
	(xviii)	Tractors, Dozers, DFT, etc.	Minor Head – 104 (2) 'Heavy Vehicles' – Joint Staff
	(xiv)	2.5 Ton, 6.5 ton vehicles	