

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

ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

(ACCOUNTS &amp; BUDGET DIVISION)

Tel: [011] 25665583, 25665584, 25665548/25665736-737; ACGDA (A&amp;B): 25665581, FAX: 25674786

Jt. CGDA (A &amp; B): 25665614, FAX: 25674819

**No. A/B/I/13626/CHB-Prefix-III****Dated: 26.05.2014**

To,

**All PCsDA/CsDA****Sub: Allotment of Category Prefix Codes for Classification of Expenditure on account of Procurements.**

In order to identify the expenditure on account of Indigenous/foreign procurements made by different Services, the following prefix category codes are to be used with the relevant service heads mentioned in Classification Hand Book, Defence Services:

<b>Procurement Agencies</b>	<b>Prefix Category Code Number</b>
Capital Procurement made by Acquisition wing of Ministry of Defence (Indigenous)	02
Capital Procurement made by Acquisition wing of Ministry of Defence involving Free Foreign Exchange (FFE) payments made through banking channels in India.	10
Capital Procurement made under Service HQrs. delegated powers-Army, Navy, Air Force and Jt. Staff (Indigenous)	03
Capital Procurement made under Service HQrs. delegated Powers-Army, Navy, Air Force and Jt. Staff from foreign countries involving Free Foreign Exchange (FFE) payments made through banking channels in India	11
Capital Procurement made through Revenue route under provisions of MOD (Fin) letter no. 2(2)B.I/2008 dated 13.1.2011 by Army, Navy, Air Force and Jt. Staff (Indigenous)	05
Capital Procurement made through Revenue route under provisions of MOD (Fin) letter no. 2(2)B.I/2008 dated 13.1.2011 by Army, Navy, Air Force and Jt. Staff from foreign countries involving Free Foreign Exchange (FFE) payments made through banking channels in India.	12
Repayment of Russian debt (Both Capital and Revenue)	13
Procurement made from foreign countries involving Free Foreign Exchange (FFE) Payments made through banking channels in India	16*

\* Cat 16 would be used by DRDO, DGOF and all Command Headquarters for all foreign procurements (both revenue and capital) and by Services for foreign procurements (Revenue), irrespective of any agency who issues the sanction.

2. A copy of amendment to Annexure 'B' to the classification Hand Book (DS) in this regard, is enclosed for necessary action (Annexure -I).

**3. These category code heads may be implemented w.e.f. 01.04.2014. Expenditure booked in this regard prior to issue of this letter may be classified accordingly and reflected in the next month's compilation.**

4. It is requested that the code master files of the respective EDP/DDP Centres may accordingly be got updated and instructions be issued to all the sections/sub-offices under your jurisdiction to prefix the above mentioned newly created category codes to the relevant service heads appropriately.

*Mausumi Rudra*  
**Jt. CGDA (A/Cs & Budget)**

Copy to:

<b>Director (Fin/Budget), Ministry of Defence (Finance) Room No. 20, South Block, New Delhi.</b>	For kind information w.r.t. MoD (Fin) ID No. 2(24)/Budget-I/2012 dated 28.02.2014.
<b>Addl Dte General of Financial Planning GS Branch, AHQ, New Delhi</b>	For kind Information
<b>Directorate General of Naval Plans NHQ, New Delhi</b>	For kind Information
<b>Directorate of Financial Planning Air HQrs, Vayu Bhawan, New Delhi</b>	For kind Information
<b>Director (Budget), O F B S K Bose Road, Kolkata - 700001</b>	For kind Information
<b>Directorate of Budget (Fin &amp; Accounts) 'A' Block, First Floor, DRDO Bhawan, Raja Ji Marg, New Delhi</b>	For kind Information
<b>EDP Centre [Local], HQrs Office</b>	For necessary action and placing the circular on CGDA website.
<b>Master File</b>	For record.

*Mausumi Rudra*  
**Jt. CGDA (A/Cs & Budget)**

**Amendment to the Classification Hand Book (Defence Service)  
Allotment of Category Prefix Codes**

**Page - 297 -- (ANNEXURE 'B' to Classification Hand Book)**

- **Reconstruct** the existing category prefix codes at Serial Number (i), (ii), (iii), (vii) and at Serial Number (x) as under:

<u>Procurement Agencies</u>	<u>Cat Code Number</u>
i) Capital Procurement made by Acquisition wing of Ministry of Defence (Indigenous)	02
ii) Capital Procurement made under Service HQrs. delegated powers- Army, Navy, Air Force and Jt. Staff (Indigenous)	03
iii) Capital Procurement made through Revenue route under provisions of MOD (Fin) letter no. 2(2)B.I/2008 dated 13.1.2011 by Army, Navy, Air Force and Jt. Staff (Indigenous)	05
vii) Repayment of Russian debt (Both Capital and Revenue)	13
x) Procurement made from foreign countries involving Free Foreign Exchange (FFE) Payments made through banking channels in India.	16*

\* Cat 16 would be used by DRDO, DGOF and all Command Headquarters for all foreign procurements (both revenue and capital) and by Services for foreign procurements (Revenue), irrespective of any agency who issues the sanction.

- **Insert** the following three new category prefix codes below Serial Number (vii) as under and **re-number** the existing serial numbers in the sequence accordingly:

<u>Procurement Agencies</u>	<u>Cat Code Number</u>
viii) Capital Procurement made by Acquisition wing of Ministry of Defence involving Free Foreign Exchange (FFE) payments made through banking channels in India.	10
ix) Capital Procurement made under Service HQrs. delegated Powers- Army, Navy, Air Force and Jt. Staff from foreign countries involving Free Foreign Exchange (FFE) payments made through banking channels in India.	11
x) Capital Procurement made through Revenue route under provisions of MOD (Fin) letter no. 2(2)B.I/2008 dated 13.1.2011 by Army, Navy, Air Force and Jt. Staff from foreign countries involving Free Foreign Exchange (FFE) payments made through banking channels in India.	12