

**CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
ULAN BATAR ROAD, PALAM, DELHI CANTT – 110010.  
(IFA wing)**

**Ph No. 011 – 25665549, 25665569 -572, FAX No. 011- 25674779.  
IFA INSTRUCTION NO. 18 of 2010.**

**No. IFA/250**

**Dated :- 20-12-2010.**

**To**

**All Pr.CDA/CDA/PIFAs/IFAs (dedicated and nominated)/RTCs**

**Sub :- Categorization of procurement as Capital Expenditure.**

**Ref :- HQrs office (IFA wing) IO No. 14 & 16 of 2010 dt 26.10.2010 & 29.11.2010 respectively.**

It is mentioned that Gol, MoD letters No. PC-11 (1)/Bud-I/2007 dt 25.09.2007 & No. PC-11(1)/Bud-I/2007 dt 21.10.2008 mentioned in HQrs office IO No. 14 of 2010 are applicable only for the procurement being done in Army, Air Force, Navy & Jt.Staff respectively under the relevant code heads.

2. However, in case of Coast Guard, procurement of equipments/items of capital nature through revenue route by following the procedure laid down in DPM will be governed by Gol, MoD letters No. FM/1215/1365/D (CG-R)/10 dt. 24.06.2010 & 13.09.2010 respectively.

This has the approval of Jt.CGDA (IFA).

*- sd/-*  
(R K Kaul)  
ACGDA (IFA)

Copy to :-

1. AS & Addl FA(A), MoD(Fin)- for kind information.
2. JS & Addl FA (S), MoD(Fin) - for kind information.
3. ADGFP, AHQ. 4. ACNS (P & P), NHQ. 5. ACAS (Fin P), Air HQrs.
6. DDG,Coast Guard HQrs. 7. CC R&D, DRDO HQrs.
8. Boarder Roads Hqrs. 9. All RTCs. 10. All Jt. CGsDA (Local).
11. EDPS(Local) - for publishing in website.

*(Signature)*  
(R K Kaul)  
ACGDA (IFA)