

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

Ph No. 011 – 25665569 - 572, FAX No. 011- 25674779.

**Circular No. 14 of 2012.**

No. IFA/142

Dated :- 23 --10—2012.

To

ALL IFAs  
ALL PCsDA/CsDA doing IFA work

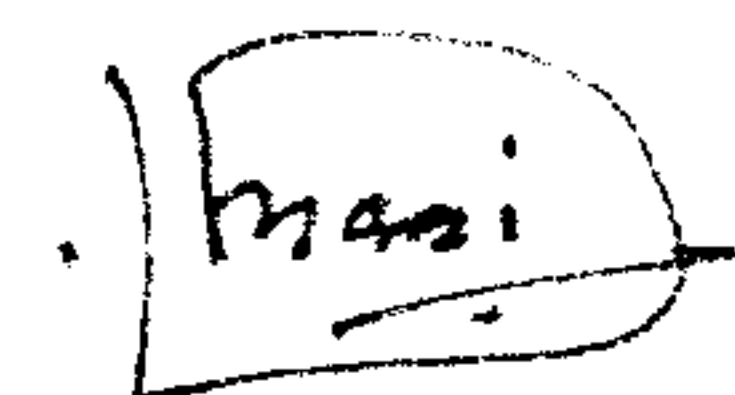
Sub :- Outsourcing of goods and services in Defence Sector.

Ref :- Gol, MoD letter No. 10(4)/2007/D (Mov) dt 13.04.2012 circulated vide HQrs office circular No. 06 of 2012.

Please refer to instructions contained in para 21 of above mentioned Gol letter wherein it is mentioned that "**All outsourcing proposals should invariably be done after financial concurrence of the respective IFAs and proper delegation of powers, as duly notified by the Ministry from time to time. To begin with, for the first year, outsourcing proposals should be approved by CFAs at Service HQrs.**" Accordingly, for the first year, all the outsourcing proposals are required to be approved at Service HQrs level in consultation with **respective Pr.IFA/IFAs at service HQrs**

2. It has come to notice of this HQrs that some of field IFAs are returning the outsourcing proposals citing the reference of above provisions with an advice that the same may be submitted to service HQrs for according approval of the same. In this connection, it is advised that if any outsourcing proposal is received in their office for vetting, the same may be examined and vetted by local IFAs with an advice that proposal may be submitted to service HQrs for obtaining approval of competent authority in consultation with its Pr.IFA/IFA (Service HQrs).

3. Further, while vetting the proposal, it may be ensured that expenditure on outsourcing of goods and services in defence sector would be booked to specific code head allotted for the purpose by MoD (Fin/Budget) and in no case expenditure on outsourcing of goods and services would be booked to pay and allowances head. In case, allotment of specific code head for booking of expenditure for outsourcing is awaited from MoD (Fin/Budget), the booking may be done to relevant Misc and Contingent expenditure code head.



(V Mani)  
Sr AO (IFA wing)