

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

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**Instruction Order No. 07 of 2012.**

No IFA/142

Dated :- 26 -11-2012.

To

All Pr.IFAs/IFAs  
(Dedicated and Nominated).

Sub:- Outsourcing of goods and services in defence sector.

Ref :- CGDA office (IFA wing) circular NO. 06 of 2012 dt 03.05.2012.

On a reference from HQrs IDS regarding implementation of Gol, MoD guidelines on outsourcing of goods and services issued vide letter No. 10(4)/2007/D(Mov) dt 13.04.2012, MoD (Fin) has advised that it may be ensured that there is no hold up in processing of outsourcing cases *where separate code heads already exist* and outsourcing is being done routinely as in the past.


1.1 MoD (Fin) has clarified that other stipulations mentioned in the Govt letter like reference to CFAs at Service HQrs in the first year are also **relevant only for new items of outsourcing as mentined at para 8 of Gol, MoD letter dt 13.04.2012**, which would also require new code heads and not for items which are already being outsourced and have been allotted separate code heads.

1.2 Services have also been advised to review the provisions for hiring of labour and booking of expenditure to pay head (Minor Head 104) for civilian employees, as this defies the basic rationale for outsourcing where services are outsourced and not staff/posts.

2. In view of above, it is advised that while processing the proposals for outsourcing of goods and services, the above instructions/clarifications may be kept in view. In addition, it is advised to ensure that :-

2.1 Funds for the proposal are available under the relevant code head and in no case the expenditure on outsourcing is booked to pay heads for civilian employees (Minor Head 104).

2.2 In case of proposals for outsourcing of goods and services, which are regular in nature, the authorization and no. of posts sanctioned for the activity may be kept in view.

  
Jt.CGDA (IFA)

**Copy to :-**

1. JS & Addl FA(S), MoD(Fin) - For kind information.
2. JS & Addl FA (VP), MoD(Fin) - For kind information.
3. JS & Addl FA (RK), MoD (Fin) - For kind information.
4. Director (Fin/Budget), MoD (Fin) - For kind information w.r.t ID No. 11 (43)/Bud.I/2012 dt 20.11.2012.
5. HQrs IDS - For information w.r.t your office letter No. HQrs IDS/20104/Outsouricng/FP dt 23.11.2012.
  
6. ADGFP, AHQ.
7. ACNS (P & P), NHQ.
8. ACAS (Fin P), Air HQrs.
9. DDG, Coast Guard HQrs.
10. CC R&D, DRDO HQrs.
11. Border Roads Hqrs.
12. All Jt.CGDAs.
13. All RTCs.
14. EDPS(Local) - for publishing on website.

  
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