



सत्यमेव जयते

भारत सरकार

रक्षा मंत्रालय

Government of India Ministry of Defence

रक्षा लेखा महानियंत्रक

Controller General of Defence Accounts

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IFA/02

Dated :- 26.04.2018

(Instruction Order No. 07 of 2018)

To

All PIFAs/IFAs

Sub: Exclusion of Part 'A' of DFPDS-2015

Various references on above subject have been received in this HQrs office, the same are examined and following comments are offered:

(a) **Implementation of e-Procurement:-** As per Rule 160 GFR-17 it is mandatory for Ministries/Department to receive bids through e-procurement portal in respect of all procurements. Further Glossary in Manual for Procurement of Goods -2017 defines e-procurement as under:

"e-Procurement means the use of information and communication technology (specially the internet) by the Procuring Agency/Entity in conducting its procurement process with bidder for the acquisition of goods (supplies), work & services with the aim of open, non-discriminatory and efficient procurement through transparent procedures."

It is therefore clarified that e-procurement is mandatory.

(b) **Monitoring of ARPP (Annual Revenue Procurement Plan):** Rule 62(3) of GFR-2017 provides that 'the financial advisors of the Ministry/Department shall ensure adherence to stipulated Monthly expenditure Plan and the guidelines issued in the regard by Budget Division, Department of Economic Affairs, from time to time'.

As such It is clarified that monitoring of ARPP is mandatory.

(c) **Implementation of e-concurrence:** DFPDS 2015 provides for e-concurrence & stated that system available in Air Force may be used as a starting points.

However, it is considered that since the system is not available in other service except for Air Force, the same has been de-linked in DFPDS-2016.

It is relevant to mention that e-concurrence is sequel to the e-procurement initiative of GoI.

As such it is clarified that e-concurrence may be adhered to in Air Force & system may be put in place at the earliest in other services till then status quo may be maintained as this would take its own course.

(d) **Role of IFA budget monitoring:-** It is submitted that role of IFA was defined in DFPDS-2015 where in no inherent powers were given to executive. Since all the cases are to be processed with IFA concurrence, the role of IFA in Budget monitoring was given.

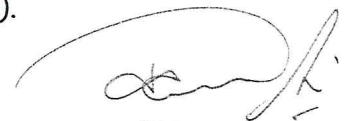
However, in DFPDS-2016 inherent powers have been given to executives, where there is no role of IFA. Further it is also relevant to mention that executives have been allocating funds to various CFAs in field under the same code head, where different IFAs are providing IFA cover. As such, centralized data can not be made available to all IFAs of expenditure booked in different parts of the country.

The complete picture is only available in CGDA HQrs EDP Wing where booked data is available in compilation system.

The code head wise budget is being monitored by PCDA/CDA at the time of making payment. Creating of committed liability by covering expenditure by IFA could only help executives to plan Budget estimate / R.E. Further, the liability of actual expenditure only depends on the completion of contractual clauses that may spread to 2/3 years.

As such, it is advised that the budget monitoring functions, may not be over stressed though it will always help both the executive and the IFA to have a general idea of budget position specially where there are committed liabilities stretching across years.


This issues with the approval of Addl. CGDA (Finance).



(K.P. Singh)
AO (IFA)

Copy to-

IFA (SWAC) Gandhinagar :- For Information in reference to your letter No. IFA/SWAC/1127/Gen Corr dated 06.02.2018.



(K.P. Singh)
AO (IFA)