



सत्यमेव जयते

भारत सरकार  
Government of India

रक्षा मंत्रालय  
Ministry of Defence

रक्षा लेखा महानियंत्रक

Controller General of Defence Accounts

उलान बटार रोड, पालम, दिल्ली छावनी-110010

Ulan Batar Road, Palam, Delhi Cantt - 110010

Ph No. 011 - 25665571, 25665572, FAX No. 011- 25674779.

(IFA WING)

E-Mail : [cgdanewdelhi@nic.in](mailto:cgdanewdelhi@nic.in) & [cgdaiifa@gmail.com](mailto:cgdaiifa@gmail.com)



INSTRUCTION NO - 05 of 2015

No. IFA/02/DFPDS-15

Dated: 10.07.2015

To

All PIFAs / IFAs

Subject: Concurrence to financial proposals by co-located IFAs.

Kindly refer to 12.2.4 of DFPDS-2015 as further clarified vide Para 10 of the Addendum-1 to DFPDS-2015 issued vide MoD (Finance) letter No Coord-A 102 dated 22.06.2015 which stipulates that CFAs not having co-located IFAs will have the discretion to approve cases up to Rs. One lakh without taking IFA concurrence.

2. The definition of the co-located IFA implies that IFA being in the same station of CFA. Same station has been defined as location of IFA & CFA being within the same municipal limits. In case of Indian Army, where municipal limits are not applicable station wise connote to corresponding Military station/Cantt in their case.

3. It has been brought to the notice of this HQrs office that some of the IFAs are not adhering to the provisions of MoD letter ibid and either objecting to the approval of cases approved by the CFAs upto Rs. One lakh, having no co-located IFA OR are returning the financial proposals in respect of units/formations located at the same station pertaining to other Commands/Corps/Area citing current jurisdiction/affiliation constraints.

4. It is, therefore, enjoined upon all PIFAs/IFAs that units/formations co-located with IFAs, may be provided IFA coverage to the units/formations irrespective of the current jurisdiction/affiliations as these units/formations under the jurisdiction/affiliation of other commands/Coprs/Area cannot be treated as sans co-located IFA. PCsDA/CsDA may also issue suitable instructions to the sub offices nominated as IFAs to comply with the provisions contained in DFPDS-2015 referred to in Para 1 above.

5. For PCsDA/CsDA, (Paying controllers): Some of offices are not admitting the bills in pre-audit/payment preferred by the CFAs having no co-located IFA enjoying exception under Para 12.2.4 of DFPDS-2015 and subsequent amendment mentioned above, to approve bills up to Rs. 1 lakh without IFA concurrence. Bills received from such CFAs for pre-audit and payment may be admitted in audit without insisting IFA concurrence and may be processed as per the rules.

-Sd-

(R.K.Karna)  
Jt.CGDA (IFA)

Copy to:

- (i) JS & Addl FA (RK), MoD (Fin)
- (ii) ADG FP , AHQ
- (iii) EDP (Local)

For information.  
For publishing on Website

RK Karna

(R.K.Karna)  
Jt.CGDA (IFA)