

CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
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(IFA wing)

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IFA Instruction No. 07 of 2011.

No. IFA/100

Dated :- 25--07---2011.

To

All PCDAs/PIFAs/CDAs/IFAs/RTCs

Sub :-

Delegation of Financial Powers.

The issue whether a higher CFA, who does not exercise any inherent financial powers, can decide cases referred to him which are otherwise within the inherent powers of a lower CFA, without consulting his IFA was examined by the Ministry of Defence (Fin).

2. MoD (Fin) vide ID No. 231(15)/B-II/DFP/Review/10 dt 07.07.2011 has clarified that such cases may be disposed off by the higher CFA, without necessarily consulting his IFA, if the lower CFA could have decided the case without necessarily consulting his IFA because the jurisdiction of a higher CFA includes that of a lower CFA as well.

3. It is further clarified that the inherent powers have been delegated to the field level executives dispensing with mandatory financial concurrence, for the sake of administrative expediency. If, however, a CFA nevertheless, desires to consult the IFA even in cases which are otherwise within his inherent powers, the IFAs should not refuse to render financial advice on this ground.

— sd/ —
(Arvind Kadyan)
Jt. CGDA (IFA)

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