

**Office of the CGDA, West Block-V, R.K.Puram, New Delhi-66**  
**Pr. IFA Wing**

INSTRUCTION NO. 16 OF 2008\*

NO. PIFA/13381/Army/2008

Dated: 3<sup>rd</sup> Sept. 2008

To

**All PCsDA/CsDA/IFAs including PCDA HRD and all RTCs**

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**Subject: Provision of IFA coverage: Processing of cases through Intermediate IFAs.**

Kindly refer to HQrs. Office letter No. AT/IX/13381/IFA/Army Vol. V (Instruction No. III) and letter No. AT/IX/IFA/13381/Army Vol. V dated 9.3.2004 (Instruction No. 7) under which it was clarified that when the ultimate CFA and his associated IFA are located in a higher formation, but the processing of a case on the executive side is done through lower formations, the concerned PCDA/CDA/IFA associated for providing finance cover to such lower formation would provide IFA cover for various stages and subsequently when the case is put up to the CFA for approval, the corresponding IFA would get associated in the case.

2. The above position was reiterated vide HQrs. office letter No. AT/IX/IFA/13381/IT Vol. VIII dated 13.9.2005 (Instruction No. XI) as it was felt that the association of IFA to the lower formations would provide useful input to the CFA and the IFA to such CFA to enable them to take an appropriate view.

3. MoD (Fin.) has however, clarified that in cases where the CFA is MoD and financial vetting would be the responsibility of MoD (Fin.), involvement of lower finance representative is not required. MoD (Fin.) has also observed that this would prevent delays and avoid difference of opinion between the IFAs.

4. The issue regarding processing of cases through intermediate IFAs was again raised during the Controllers' Conference in Feb. 2008 and also in the IFA Seminar with Army held on 24<sup>th</sup> and 25<sup>th</sup> July 2008. During the deliberations, it was brought out that due to involvement of different IFAs at various levels, there are many instances where IFAs at various levels have different opinion on the same proposal which leads to avoidable delays. During the IFA Seminar, it was also opined by various IFAs that double processing of proposal by finance increases the

time, delaying the procurement of items with only marginal improvement in overall outcome of the proposal.

5. In the light of the above, it has been decided by the Competent Authority to do away with the processing of procurement proposals through intermediate IFAs, with immediate effect. Accordingly, only one IFA viz. IFA to the CFA competent to approve the proposal as per delegation of powers, should be involved in the processing of a given expenditure proposal.

6. The change of practice however, need not imply that TPC/PNC should also be held at the formation/HQrs. where the CFA and the IFA are located. In such cases TPC/PNC could be held one level below e.g. for Commands at Corps/Area HQrs. level and so on depending on the circumstances. The IFA to the Command/formation where the TPC/PNC is held would be involved in the TPC/PNC. To enable the IFA/rep to make a meaningful contribution in the TPC/PNC, the concerned file should be made available to the IFA well in advance, i.e. at least 5 days prior to the TPC/PNC to prepare for the meeting and if required, the IFA may seek clarifications/advice from higher IFA (IFA to the CFA).

7. The above procedure is applicable to Army and Air Force except IFA ARTRAC. In respect of ARTRAC, the existing system will continue until further orders.

8. The revised procedure may be implemented with immediate effect.

Pr. IFA has seen.

  
(Anuradha Prasad)  
Jt. CGDA (IFA)

**Copy to:**

1. Addl. FA (A) & JS, MoD(Fin.) N. Delhi
2. Addl. FA (D) & JS, MoD (Fin.) N. Delhi
3. Smt. Shobhana Joshi, Addl. FA (A) & JS, MoD(Fin.) N. Delhi
4. Jt. CGDA (AT-I), 5 Jt. CGDA (AT-II),
6. Jt. CGDA (AT-III), 7. Jt. CGDA (A & B)
8. Jt. CGDA (Trg.-I), 9. Jt. CGDA (Trg.-II)
10. Sr. Dy. CGDA (EDPS) -
11. ADG FP Army HQrs. GS, New Delhi
12. ACAS (Fin-P) Dte. of Fin. Plg., Vayu Bhawan, New Delhi

for kind information.

with the request to place the circular on the website.  
for kind information with the  
request to issue suitable  
instructions to all concerned.

  
(Anuradha Prasad)  
Jt. CGDA (IFA)