



सत्यमेव जयते

भारत सरकार रक्षा मंत्रालय
Government of India Ministry of Defence
रक्षा लेखा महानियंत्रक

Controller General of Defence Accounts

उलान बटार रोड़, 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 & cgdaifa@gmail.com



Instruction No.07 of 2015

No. IFA/02/DFPDS-2015

Dated :- 12.08.2015

To

All PIFAs / IFAs

Sub: **Involvement of IFAs in Budgeting and Planning.**

Ref: **This HQrs. I.O No. 09 of 2007.**


Under the provisions of Para 12.1 of DFPDS-2015, all Procurement, Works and Non-Procurement Powers in Schedules are required to be exercised with the concurrence of concerned IFA barring certain exceptions as enumerated in Para 12.2 of ibid MoD Order. In the changed scenario, when all the financial proposals are with the concurrence of integrated finance, it is of paramount importance that IFAs play pro-active role in ensuring full utilisation of budget under various code heads evenly and timely during the financial year.

2. In this context, attention is invited to this HQrs. I.O No. 09 of 2007 circulated vide No. PIFA/Budget/15015 dated 30.05.2007 regarding monitoring of expenditure against allotment & committed liabilities. The above I.O inter alia further stipulates that IFA should use their expertise to monitor expenditure against allotment, and institute a system for monitoring of committed liabilities for providing analytical inputs to the CFAs and facilitating an effective system of budget management and financial control.

3. Expenditure report for the month ending June 2015 reveals that though the pace of expenditure against some code heads is satisfactory, however, it is abnormally low as 10% under some heads

4. Under the provisions of Para 2.5 of DFPDS-2015, IFAs involvement in budget estimation and monitoring exercise is crucial not only to bridge the existing and much felt gap in the role of a financial adviser, but also to lay a strong foundation for comprehensive budget review, which may also include, inter-alia, liability and expenditure management and programme financing requirements and prioritization. While budget formulation and prioritization will still remain the responsibilities of the respective SHQrs, IFAs' involvement will be mainly for the budget monitoring and review exercise with respect to the incurred expenditure, committed liabilities, projects in the pipe-line and the proposed plans.

5. It is therefore, enjoined upon all PIFAs/IFAs to keep a watch on the progress of expenditure against sanctioned allotments and to ensure full utilization of allotted budget by timely and speedier processing of expenditure/procurement proposals. They may also bring to the notice of the CFAs, cases in which the progress of expenditure is, abnormally heavy or unusually low.


(R.K Karnā)
Jt.CGDA (IFA)

Copy to:

- (i) EDP (Local)
- (ii) Hindi Cell (Local)

}

For uploading on Website.

For issuing Hindi Version

-Sd-
(Ram Kumar)
Sr. AO (IFA Wing)