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To

*Au PDS/IFA*

**Sub: - Guidelines on vertical Integration and Monitoring of Budget**

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Some of the IFAs have raised the issue regarding as to how the aspect of vertical integration will be observed when local/field IFA gives IFA coverage of units/establishments of different Directorate of same Service or different services altogether and also how involvement of IFAs in budgeting and planning would be followed.

2. The matter has been examined and the following is circulated for information and guidance of all concerned

**2.1. Vertical Integration:-** It has been clearly specified in the new Delegation of Financial powers, there needs to be vertical integration of IFAs at various levels of each service and ultimately with MoD (Fin) on functional matters for coordinated target achievements and a clear accountability framework vis-à-vis chain CFAs. Accordingly the local/field IFAs who are giving IFA coverage to other wings/units of the same Arm/Service or offices of different Commands e.g 26 ED, being Maintenance unit, is giving IFA coverage to various training establishments, will be under the Command & control of the respective Command IFA in chain for the administrative purposes but will be guided by the Command IFA of the such establishment of other arm/service for functional matters i.e IFA Training Command for functional guidance, to bring harmony in the information dissemination and also

