

**CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT - 110010.
(IFA wing)
Ph No. 011 - 25665569 - 572, FAX No. 011- 25674779.**

Instruction No. 03 of 2014

No. IFA/10

Dated :- 04.03.2014

To

All PIFAs/IFAs

Sub: Determination of higher IFAs in Overruling Cases.

References relating to overruling of cases are being received from various field IFAs positioned at Command/Services Hqrs. level assuming this Hqrs. office to be the next higher IFA under the provisions of Para 5.2.9 of DPM 2009 which stipulates, "In case of disagreement with the IFA, the CFA can overrule the IFA under intimation to the next higher CFA as well as the IFA giving reasons for overruling the financial advice. In such cases, it would be open to the IFA to take up the matter with the higher IFA and CFA or to drop it."

2. The matter has been examined in the light of related Govt. Rules/Orders on these issues and it is felt that the rationale behind referring the overruling cases to higher CFA/IFA by lower CFA/IFA is to resolve/sort out the conflict/misunderstandings at the level of higher CFA with their respective IFAs only. Since IFA Wing of Hqrs. office is neither directly associated with any CFAs, delegated any financial powers nor is in the line of procurement, the intervention of this Hqrs. office does not seem to be appropriate.

3. In view of the above, it has been decided that IFAs below command will report such type of cases to their respective Command IFAs and Command IFAs will report to respective Pr. IFAs/IFAs positioned at services Hqrs. level, who happens to be the IFA to higher CFA.

4. As regard, determination of higher IFA to Pr. IFAs/IFAs positioned at Services Hqrs. level, matter is being referred to MoD (Fin), and the same will be clarified separately on receipt of guidelines from MoD (Fin).

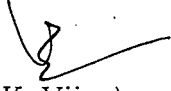
-Sd-
(V.K Vijay)
Jt. CGDA (IFA)

Copy to:

- (i) JS & Addl FA (VP), MoD (Fin)
- (ii) JS & Addl FA (RK), MoD (Fin)
- (iii) JS & Addl FA (DR), MoD (Fin)
- (iv) ADG FP, AHQ
- (v) ACNS (P & P), NHQ.
- (vi) ACAS (Fin P), Air HQrs.
- (vii) DDG, Coast Guard HQrs.
- (viii) CC R&D, DRDO HQrs.
- (ix) Border Roads Hqrs.
- (x) Director (Fin/Bud), MOD (Fin)
- (xi) HQrs. IDS
- (xii) All Jt. CGDAs (Local)
- (xiii) All RTCs
- (xiv) EDP (Local)
- (xv) Hindi Cell (Local)

For information.

For publishing on Website.
For issuing Hindi Version


(V.K. Vijay)
Jt. CGDA (IFA)