



DEFENCE ACCOUNTS DEPARTMENT

INTEGRATED FINANCIAL ADVISOR MANUAL

(ARMY)

2007


**Controller General of Defence Accounts , West Block-V, R.K.Puram
New Delhi-110605**

FOREWORD

Considerable devolution of financial powers has taken place over the years at various levels. The financial powers are largely required to be exercised in consultation with the Integrated Financial Advisors (IFAs). A need has, therefore, been felt for a Manual that would serve as a reference and a guide for the IFAs and their offices; and facilitate appraisal of financial proposals in accordance with the prescribed rules and procedures. The Manual shall also help ensuring uniformity in the application of rules and procedures, prompt processing of the proposal, and therefore optimising utilisation of the allocated resources for meeting the defence requirements.

The Manual provides an overview of the IFA system, specific issues and concerns to be addressed while processing different types of financial proposals. The general provisions, especially chapters 2 to 7, are of relevance to all the IFAs irrespective of their functional area.

The Manual has been compiled on the basis of the provisions of the Defence Procurement Manual – 2006, the Defence Procurement Procedure – 2006, the General Financial Rules, 2005, DGS&D orders, circulars/guidelines issued by the CVC and other rules and instructions which regulate public expenditure. These shall continue to be the basic reference documents and shall prevail in case of any difference with the contents of this Manual.



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The following officers have made valuable contribution in collection of material and drafting of the manual:

- (i) Shri Rajnish Kumar, IDAS, IFA (Air HQrs.) - Army Portion
- (ii) Shri S.L. Singla, IDAS, IFA (Naval HQrs.) - Navy Portion
- (iii) Shri Rakesh Sehgal, IDAS, IFA (MC) Nagpur - Air Force Portion

Various other IFAs contributed by way of suggestions and inputs for incorporation in the Manual. Officials in the Pr. IFA Wing have finalized the Manual.

This is the first Manual on IFA System in Defence Services. Attempt has been made to cover all aspects of the IFA System including Service-Specific intricacies.

The exercise was elaborate and complex. It taxed the intellectual and professional skills of the officers who had first hand experience in handling the subjects.

The department acknowledges the painstaking effort of all the officials who
have contributed to the exercise.

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