

FOREWORD

There has been a considerable enhancement of the delegated financial powers at various levels over the years, particularly those to be exercised in consultation with the Integrated Financial Advisors. A need has, therefore, been felt for an IFA Manual that would serve as a reference guide for the IFAs and their offices, thereby facilitating prompt processing of the financial proposals in accordance with the prescribed rules and procedures and ensuring optimum utilisation of the allocated resources for meeting the defence requirements.

Accordingly, the IFA Manual has been prepared in separate volumes covering Army, Navy and Air Force. Each volume contains an overview of the IFA system and the issues and areas to be examined while processing different types of financial proposals including some advanced issues. The general provisions in each of the three volumes would be useful 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 override in case of any inconsistency with this Manual.



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