



**Controller General of Defence Accounts**  
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**Instruction Order No. 11 of 2018**

IFA/114

Dated: 25.10.2018

To

All PsCDA/PIFAs/CsDA/IFAs

**Sub: DP regularization.**

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DGOS, Procurement Division vide their letter No. A/59563/DGOS/OS-P/II/Proc Sec/958 dated 06 Sep 2018 intimated that DP extension whether with LD or without LD is granted under the financial powers vested with various CFAs in consultation with PIFA/IFA. Accordingly, post completion of supply, DP is regularized and LD is calculated factoring all DP extensions under the financial power of CFA. However, the cases regarding Delivery Period regularization after supply is completed, are held pending due to differences in opinion of Paying Authority and PIFA/IFA. Paying Authority is insisting regularization of cases with concurrence of PIFA, whereas PIFA is denying any role in such cases stated that DP extension had already been concurred by them.

2. The issue was earlier examined in Jan 2015 and has also been examined a fresh and it is decided that the cases of LD may not be returned for want of calculation by PIFAs/IFAs. Instead the same be audited and calculated by Paying Authority only.

This issues with the approval of Addl. CGDA (Fin).

(A.K. Bhat)  
SAO (IFA)

Copy to:-

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Brig OS (GS&C)  
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Room No. 101, D-II Wing  
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: For information w.r.t letter No.  
A/59563/DGOS/OS-P/II/Proc Sec/958 dated 06 Sep  
2018.

(A.K. Bhat)  
SAO (IFA)