



”हर काम देश के नाम”

रक्षा लेखा महानियंत्रक

Controller General of Defence Accounts
उलान बटार रोड़, पालम, दिल्ली छावनी-110010
Ulan Batar Road, Palam, Delhi Cantt.- 110010
(एकीकृत वित्तीय सलाहकार स्कन्ध)(IFA WING)

Phone: 011 – 25665571, Email: cgdaifa.dad@gov.in

No. IFA/03/Review of IFA/Channel for Clarification/2023

Dated: 26.10.2023

Instruction Order No. ...⁰⁷ of 2023.

To,

All PIFA/IFA (Dedicated & Nominated)
(Through SIFA Plus and email)

Subject: Setting up Channel for issuing clarification.

The recent review of “Integrated Financial Advice System” (IFA System) with respect to various Competent Financial Authorities of Indian Army, Indian Navy, Indian Air Force, Indian Coast Guard, DRDO & BRO was notified vide CGDA office’s letter no. AN/III/3096/I/IFA/Vol.VI dated 27.04.2023.

2. In the existing setup, lower IFAs below SAG level would seek clarification from their Command IFAs vide IFA Wing’s **Instruction Orders No.02 of 2014** and **11 of 2015**. However, it has been observed over the period of time that the system of issuing clarification is not being adhered to.

3. Therefore, various channels for issuing clarification have been setup to ensure smooth functioning and to render financial advice timely to all the levels of CFAs. In this regard, “Command IFA” is designated as “Administrative IFA” for the purpose of issuing preliminary clarification, conduct inspection, to monitor functionality of IFA concurrence work and to conduct timely interaction with below SAG level IFAs. The ‘Administrative IFA’ shall issue preliminary clarification to both below SAG level dedicated as well as nominated IFAs. Similarly, PIFA concerned shall issue clarification to the Command IFAs. CGDA office shall issue clarification to only those points which have been received from PIFAs and Command IFA Offices.

4. The channels for issuing clarification shall function as follows:

(i) Issues raised by PIFAs, Cluster IFAs of DRDO and IFAs associated with Service HQrs are to be clarified by the CGDA office:

CGDA office shall issue clarification on doubts/issues raised by the offices of PIFA, Cluster IFAs of DRDO and IFAs associated with SHQ/HQrs e.g IFA(Army, Navy & AF-Capitals), IFA DGAFMS, IFA BR, IFAs of -PSB, P75, and P Varsha.

(ii) Issues raised by Command IFAs are to be clarified by the respective PIFAs:

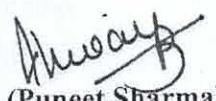
O/o PIFA shall issue clarification on doubts/issues raised by Command IFAs and shall send the copy of the clarification issued to the IFA Wing of CGDA office. PIFA office may also refer the issue to the CGDA office alongwith his/her views/comments.

(iii) Nominated IFAs and below Command dedicated IFAs (e.g. Corps, Area, Div, ED/BRDS, Lab etc) may seek clarification from their Command IFAs/Cluster IFAs:

Command IFA/Cluster IFA(Administrative IFA) shall issue clarification in r/o doubts raised by any levels of nominated and dedicated IFAs positioned in below Command Headquarters/Lab Clusters or refer to the respective PIFAs in a similar way as stated to be done by the PIFAs in Para 4(ii).

The Command IFA shall keep in mind while referring issues to PIFA for clarification, *“he/she shall refer issue to the respective PIFAs in accordance with the services/organization i.e. issues of Army units related to Ordnance to PIFA(A-O) & all other issues to PIFA(Q&M), issue of IDS & SFC units to PIFA(IDS), issues of Navy units to PIFA(Navy), issues of Coast Guard units to PIFA(CG), issues of Air Force units to PIFA(Air HQ)”*. IFA DG Cluster shall refer issue directly to the CGDA office.

This has the approval of Addl.CGDA(IFA).


(Puneet Sharma)
Sr.Dy.CGDA(IFA Wing)

**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. 02 of 2014

No. IFA/10

Dated :-04.03.2014

To

All PIFAs/IFAs
(Dedicated & Nominated)

Sub: Seeking of clarification by IFAs below Command Level.

It has been observed that number of references of minor & trivial nature are being received in Hqrs. office from lower formations & field IFAs below command levels for issuance of clarifications which have no merit at all and necessary guidelines from Hqrs. office/Govt. Rules/Orders are already existing on those issues. This practice not only increases avoidable volume of correspondence but also diverts the attention of Hqrs. office from major issues of important nature.

2. To streamline the above procedure for issuing clarifications, it has been decided that lower IFAs (i.e. below Command IFAs) will refer doubts/references to their respective Command IFAs only to seek clarification on those issues. However, in case the Command IFAs are unable to clarify/resolve the issue and feel the necessity of consideration at Hqrs. level, the same will be taken up with Hqrs. office (IFA Wing) at appropriate level with full facts of the case for further consideration. Command IFAs are requested to direct their respective lower level field IFAs accordingly.

3. So far as the PIFAs/IFAs positioned at Services/Command Hqrs. level are concerned, the existing practice to refer the cases to Hqrs. office will continue.

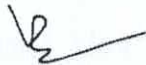
Sd-
(V.K Vijay)
Jt. CGDA (IFA)

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)
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For information.

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For issuing Hindi Version


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



Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt - 110010
Ph No. 011 - 25665571, 25665572, FAX No. 011- 25674779.
(IFA WING)
E-Mail : cgdanewdelhi@nic.in & cgdaiifa@gmail.com



Instruction No 11 of 2015

No.IFA/10

Dated 16.12.2015

To

All PIFAs / IFAs

Sub:- Seeking clarification by PIFAs/ IFAs from HQrs office.

Ref:- This Hqrs. Instruction Order No 02 of 2014.

Kindly refer to this Hqrs office above cited Instruction Order issued under letter No. IFA/10 dated 04.03.2014 wherein, guidelines were issued that lower IFAs (i.e below command IFAs) will refer doubts/references to their respective Command IFAs only, to seek clarification on those issues. However, in case the Command IFAs are unable to clarify/resolve the issue and feel the necessity of consideration at HQrs level the same will be taken up with HQrs. office at appropriate level with full facts of the case for further consideration. Further, Command IFAs were also requested to direct their respective lower level field IFAs accordingly. With regard to PIFAs/IFAs positioned at Services HQrs/Command HQrs level, it was stated that they will continue to follow the existing practice i.e. to refer the cases to the HQrs office.

2. Despite this, it has been observed that some of the below Command level IFAs are still referring the issues for clarification directly to this HQrs office. Many references have been received in the IFA Wing of HQrs office on on which clarifications already stand issued by the MoD (F) or Instruction orders issued by the IFA Wing of HQrs office are available at CGDA website. Besides many other trivial issues were also referred by lower IFAs for issues of clarifications.

3. Hence the instructions/guidelines issued vide IO No. 02 of 2014 are reiterated for necessary compliance. With regard to references made by the nominated IFAs, it is stated that these reference may please be referred to HQrs office through their respective PCsDA/CsDA.

Nirupama
16/12/2015
(Nirupama)
Jt. CGDA (IFA)