

**Office of the CGDA, West Block-V, R.K.Puram, New Delhi-110605  
Pr. IFA Wing**

**Instruction No. 20 of 2007**

**No. PIFA/2007/ACSFP/Study**

**Dated: 7<sup>th</sup> Dec. 2007**

To

**All PCsDA/CsDA/IFAs (Army)**

-----

-----

**Subject: Processing of cases by IFAs when there is need for any clarification or amendment to existing provision/procedure.**

In the context of an issue raised by the Service HQrs. regarding purchase proposals getting held up because of an existing/established procedure/practice being questioned at financial concurrence stage, it has been decided in consultation with Addl. FA & JS, MoD (Fin.) that such cases be dealt with as follows.

2. While normally CFAs have the option of overruling the advice of the IFAs in such cases, a purchase proposal need not be held back because of some doubt arising at the financial concurrence stage regarding an existing/established procedure/practice or interpretation. On the analogy of para 68 of Audit Code, it would be more appropriate that, unless the existing procedure/practice is in gross violation of any Rule/Government Order, the same may not be discontinued abruptly. Simultaneously, the case be taken up separately with the Pr.IFA who, in turn, would examine the matter where necessary in consultation with the Services and MoD (Fin.) for further appropriate action.

3. The above may please be noted for information and compliance.

Pr.IFA has seen.

**sd/-  
(Anuradha Prasad)  
Jt.CGDA (IFA)**

**Copy to :**

1. Addl. FA (A) & JS, MoD (Fin.),  
South Block, New Delhi-11.
2. Jt. CGDA(AT-I)
3. Jt. CGDA (AT-II)
4. Jt. CGDA (AT-III)
5. Additional Director General (Fin. Plg.)  
Room No. 209-C, Army Headquarters,  
South Block, New Delhi-110011.
6. Assistant Chief of Air Staff (FP)  
Room No. 434, Air HQrs.,  
Vayu Bhawan, New Delhi-110011.
7. Assistant Chief of Naval Staff (P&P) Navy  
Room No. 25, South Block,  
DHQ PO, New Delhi-110011.

for information please.

**sd/-**  
**(Anuradha Prasad)**  
**Jt.CGDA (IFA)**