

**No.F.1(8)/2015/JSFAC/2865-2870**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE (ACCOUNTS) DEPARTMENT**  
**'A' Wing, 4<sup>th</sup> Level, Delhi Secretariat, I.P. Estate, New Delhi**

**Dated : 14/09/2018**

**OFFICE MEMORANDUM**

**Sub:- Role and Responsibilities of Integrated Financial Advisers**

It has come to the notice of Finance Department that Integrated Financial Adviser (IFA) of departments are not being involved in key processes / activities which have clear economic and financial dimensions and decision making processes. The proposals /files being sent to FD do not contain specific views of the IFAs according to the relevant rule provisions. Role and responsibilities of IFAs have been clearly spelt out in various communications of both State Government and Govt. of India, as well as in the Delegation of Financial Power Rules, 1978. These are reiterated below for compliance:-

1. **Budget formulation** - IFAs would continue to be responsible for budget formulation. They may ensure that the schedule for preparation of budget is adhered to and the Budget is drawn up according to the instructions issued from time to time. They are to scrutinize budget proposals, including supplementary demands for grants, before sending them to FD. Further, they would also be actively involved in the preparation of outcome budgets.
2. **Expenditure Management** - IFAs would continue to be responsible for expenditure management. They should be closely associated with the formulation of schemes and important expenditure proposals from the initial stages. Further, a watch and review of the progress of expenditure against sanctioned budget should be ensured through maintenance of necessary Control Registers.
3. **Procurement and contracts** - Instructions have been Issued by FD from time to time for procurements of goods and services available on GeM. IFAs should ensure adherence to the instructions issued by the FD and existing rules of Govt. of India/GNCTD while procuring goods and services. Further, proposals relating to economy/banned items should be examined and recommended by the IFA and the Administrative Secretary before forwarding to FD for consideration.
4. **Accounts & Audit** - IFAs are to keep themselves informed about the overall maintenance of departmental accounts by their subordinate accounts functionaries. They should periodically review the progress of internal audit. Action taken on the audit paras may also be monitored on regular basis.

5. **Grants & Loans** - IFAs are to examine all proposals relating to grants-in-aid and loans in accordance with the instructions issued by FD from time to time and recommend the specific amount of grant-in-aid/loan to be sanctioned before referring to FD.
6. **Screening of Proposals** - IFAs would be responsible for examining all proposals before referring to FD with their specific recommendation on the proposals as per relevant rules.
7. **Financial Adviser to Administrative Secretary** - IFAs are to regularly advise the Administrative Secretary on all financial matters and on delegated financial powers.

All Administrative Secretaries are hereby requested to involve the Integrated Financial Advisers in all proposals of the department which have clear economic and financial implications.



(RENU SHARMA)

Principal Secretary (Finance)

To,  
All Pr. Secretaries/Secretaries  
Govt. of NCT of Delhi

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Copy to:

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1. Secretary (Finance), FD, GNCTD
2. Spl. Secretary (Finance), FD, GNCTD
3. All Controller of Accounts/ Dy. Controller of Accounts, Govt. of NCT of Delhi with the direction to submit the Quarterly report on the progress to FD.
4. Jt. Secretaries/ Dy. Secretaries, FD, GNCTD
- ✓ 5. Website