

Office of the CGDA, West Block-V, R.K.Puram, New Delhi-66
Pr. IFA Wing

INSTRUCTION NO. 10 of 2007

No. PIFA/Gen Corr/IFA SNC

Dated: 26th June 2007

To

All PCsDA/CsDA/IFAs

Sub: Cases for 'Ex-Post Facto' Financial Concurrence.

Ref: In continuation of this office No. even dated 29.3.2007 (Instruction NO. 6 of 2007).

After the issue of clarification on the above subject vide this office letter cited above, a number of references have been received from IFAs expressing that there may arise certain exceptional cases where ex-post facto sanction is required to be accorded by way of regularization of a transaction e.g., sanction not accorded by appropriate CFA on a prior basis/cases where before sanction of CFA the prescribed prior concurrence of IFA could not be obtained because of some compelling reasons for instance, urgent expenditure sanctioned by CFAs situated at remote places etc. etc.

2. The matter has been examined and it is hereby clarified that in view of the MOD (Fin) clarification that there is no provision under the delegated financial powers to obtain ex-post facto concurrence of the IFA, such cases where prior IFA concurrence/CFA sanction has not been/could not be obtained, would be treated as breaches of rules and regulations and referred to the next higher CFA (which may or may not be Government) for regularization as per the provisions of Rule – 178 (b) of FR Pt. I read in conjunction with HQ office clarification No. O/185/9/AT-5Vol dated 28.11.73(copy enclosed). Such regularization will be subject to concurrence of IFA to the next higher CFA.

3. Any extension sanction issued with retrospective date in cases of AMC/Tpt contracts, where the validity of the contract has already expired, would also fall under the category

of 'ex-post facto' sanctions and treated as such and sanction of next higher CFA should be obtained with concurrence of IFA to the next higher CFA.

For IFA(WNC) Mumbai

4. With reference to your office letter No. IFA/WNC/PIFA dated 13.4.2007 and 11.5.2007, cases where difficulties are being experienced by the CFAs in obtaining prior concurrence of IFA concerned for urgent expenditure such as demurrage charges, supply of fresh water to IN ships, hiring of cranes/trucks etc. due to IFA not being co-located, the executive authorities may please be advised to take up the matter with MoD(Fin.) through their staff channels for delegation of inherent powers/enhancement of the existing inherent powers to the concerned functionaries, wherever, it is considered necessary, to enable them to discharge their operational functions.

For IFA (Border Roads)

5. With reference to your office No. IF/UFA System/inst/Vol-II dated 21.5.2007 it is clarified that in cases of works executed under para 560 of BR Regulations as the Regulations themselves permit for obtaining CFA approval after commencement of the work, the IFA concurrence to such proposals will not fall under 'Ex-Post Facto' category and may be concurred as in the cases of prior concurrence. However, in such cases, immediate detailed report as provided in the para ibid, should also be submitted to the IFA by the Engineering Officer concerned and approved submitted without delay for issue of Administrative Approval/Expenditure Sanction.

6. As regards cases of work done Revised Approximate Estimate [RAE] where expenditure has been incurred beyond the permissible limit of Administrative Approval as per para 537 (read with para 582 of BR Regulations, and cases are initiated for obtaining revised Administrative Approval/Expenditure Sanction, such cases will be categorized as Ex-post facto and would be referred to next higher CFA for regularization. Such regularization will be subject to concurrence of IFA to the next higher CFA

Pr.IFA has seen


(Anuradha Prasad)
Joint CGDA(IFA)

Copy to:

- (i) Jt. CGDA (AT-I)
- (ii) Jt. CGDA (AT-II)
- (iii) Jt. CGDA (AT-III)

} For information.


(Anuradha Prasad)
Joint CGDA(IFA)

Copy of :- CGDA letter No.O/18519/AT-5/Vol dt.25.11.73.
(Page 5 of compendium of orders and instructions for quarter ended
December 1973)

**SUB . MANNER OF ACCORDING EXPOST FACTO
SANCTION BY CDA.**

It has again been reiterated that in a case where the prior sanction of the competent authority is required to be accorded under rules and the same has not been accorded, the ex-post facto sanction of the next higher authority (which may or may not be the government) is required for regularisation.

Sd/
(AD Joshi)
Assistant Accounts Officer
Office of the CDA (AF)

/True copy/