

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

**INSTRUCTION NO.6 OF 2007**

**No. PIFA/Gen Corr/IFA SNC**

**Dated:29<sup>th</sup>March 2007**

To

**All PCsDA/CsDA/IFAs**

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**Subject: Financial Concurrence cases for 'ex-post facto' sanction.**

Some of the IFAs have reported that cases of expenditure requiring prior concurrence of IFAs are being received by them for 'ex-post facto' concurrence of expenditure that has already been made. As the IFAs are required to be associated with the expenditure proposals from the initial stages, clarification was sought from Defence (Fin.) as to whether IFAs are empowered to accord 'ex-post facto' concurrence.

2. MoD(Fin.) has confirmed that there is no provision under the delegated financial powers to obtain 'ex-post facto' concurrence of the IFA. Therefore, concurrence of IFA is required to be obtained in all cases before sanction of the expenditure by CFA.

3. The above clarification may also please be brought to the notice of the executive authorities concerned.

4. Please acknowledge receipt.

5. Pr.IFA has seen.

**sd/-**

**(Varghese Mathew)**  
**Dy.IFA**

Copy to:

- (i) Jt. CGDA (AT-I)
- (ii) Jt. CGDA (AT-II)
- (iii) Jt. CGDA (AT-III)
- (iv) Addl. FA (M) MoD (Fin.),South Block, New Delhi-11
- (v) Addl. FA (A) MoD (Fin.),South Block, New Delhi-11

} For information.

**sd/-**

**(Varghese Mathew)**  
**Dy.IFA**