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क्षेत्रीय आयुर्विज्ञान संस्थान, इम्फाल, मणिपुर  
REGIONAL INSTITUTE OF MEDICAL SCIENCES, IMPHAL – 795 004.  
(स्वास्थ्य और परिवार कल्याण मंत्रालय के अधीन एक स्वायत्त संस्थान, भारत सरकार)  
(An Autonomous Institute under the Ministry of Health & Family Welfare, Government of India)

## OFFICE ORDER

Imphal, the 28<sup>th</sup> November, 2022

No.2/CAO/RIMS-2022/23: It has come to the notice of the RIMS authority that as a regular practice, various Departments/Sections have organized different programmes and incurred expenditure without the prior approval/sanction of the competent authority of RIMS and reimbursement bills are submitted later on. This practice is against Rule 22 of the General Financial Rules (GFRs) which states “No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds unless the same has been sanctioned by the competent authority”.

Sometimes the quantum of expenditure is not as per the norms of the institute or violates the standards of financial propriety such as economy, value for money, prudence demand of the occasion etc. as provided in the GFRs and the estimate is also not made with proper justifications. Since the budget of the institute is fixed and is dependent on Grant-in-Aid from Government of India, control over expenditure is very much essential. Expenditure without prior sanction and seeking ex-post facto sanction limit the role of the Account Section in scrutinizing the proposal for the expenditure and its compliance to provisions of GFRs and in exercising control over expenditure against the Budget provision.

Further, various Departments/Sections are seeking advances for organization of events or any conferences without proper estimates of expenditure. This causes delay in processing for bills as the file has to move to and fro for clarifications/comments thereby causing delay in sanction and loss of valuable time in processing of the case.

Contd. 2/-



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Hence, in order that the Financial Rules are complied with while incurring any expenditure out of the fund of RIMS and to enable Accounts Section to exercise proper control over the expenditure vis-a-vis the Budget provision, the following instructions are issued for compliance by all:

1. No expenditure shall be incurred without prior sanction/approval of the competent authority and the estimates of expenditure in connection with any event except emergent ones may be submitted for approval by the competent authority in advance.
2. In order to streamline sanction of any advance, the entire proposal may be submitted with justified estimates along with supporting documents as far as possible in advance for approval of the competent authority.

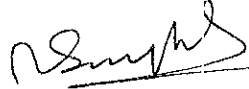
Sd/-  
(L. Ranjit Singh)  
Director,  
Regional Institute Medical Sciences,  
Imphal

No.2/CAO/RIMS-2022:  
Copy to:

Dated 28<sup>th</sup> November, 2022

1. P.S to the Director, RIMS, Imphal -for kind information of the Director.
2. The Medical Superintendent, RIMS Hospital, Imphal.
3. The Dean (Academic), RIMS, Imphal
4. The Principal Dental College, RIMS, Imphal
5. The Principal College of Nursing, RIMS, Imphal
6. All Heads of Department/Units/Sections, RIMS, Hospital, Imphal
7. The Deputy Director (Admn), RIMS, Imphal
8. The Chief Nursing Officer i/c, RIMS, Hospital, Imphal
9. Accounts Officer i/c, RIMS, Imphal
10. All Section Officer, RIMS & RIMSH, Imphal
11. Liaison Officer i/c, RIMS, Imphal
12. Caretaker i/c, Jubilee Hall, RIMS, Imphal
13. The President of Non-Teaching Association, RIMS, Imphal
14. The President of RIMSSU, RIMS, Imphal
15. Concerned file.
16. Notice Boards

For wide circular to  
the staff working  
under their control.

  
(S. Sarat Singh)  
Chief-Accounts-Officer cum FA