



OFFICE ORDER

Imphal, the 9th May, 2025

Subject: Instructions regarding incurring any expenditure and seeking of advances in connection with different programmes/ workshops/CMEs/ events

No.1/CAO/RIMS-2022: It has come to the notice of the RIMS authority that on many occasions, various Departments/Sections/PIs of projects have organized different programmes/ workshops/CMEs/events 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 (GFR) 2017, which states that “*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*”. Further, Departments/Units/PIs of projects/Sections are seeking advances for organization of events or any conferences without proper estimates of expenditure or with estimates without proper justification, thereby causing delay in processing for the proposal and approval/sanction as the file has to move to and fro for clarifications/comments.

2 In many cases, 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 and demands of the occasion as provided in the Rule 21 of GFR 2017 and the estimate is also not made with proper justifications.

3. Rule 21 of GFR 2017 requires that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety, enforce financial order and strict economy and also see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-

- i. *Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.*
- ii. *The expenditure should not be prima facie more than the occasion demands.*
- iii. *No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*
- iv. *Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless – (a) a claim for the amount could be enforced in a Court of Law, or (b) the expenditure is in pursuance of a recognized policy or custom.*

3. Expenditure without prior approval/ sanction and seeking ex-post facto sanction limit the role of the Finance Wing in scrutinizing the proposal for the expenditure *vis-a-vis* its compliance to provisions of GFRs and in exercising proper checks and control over expenditure against the Budget provision.



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4. In this regard, attention is drawn to the Office Order No.2/CAO/RIMS-2022 dated the 28th November, 2022, on the matter. It is reiterated that in order that the provisions of the GFRs are complied with while incurring any expenditure in connection with different programmes/workshops/CMEs/events and to enable Finance Wing to exercise check and proper control over the expenditure vis-a-vis the Budget provision, the following instructions shall be complied by all concerned:

- i. No expenditure shall be incurred without prior approval/sanction of the Competent Authority and the estimates of expenditure along with supporting documents such as quotations from GST registered firms, previous rates, etc. in connection with any event except emergent ones may be submitted for approval by the Competent Authority in advance.
 - ii. In order to streamline approval/sanction of any advance, the entire proposal may be submitted with justified estimates along with supporting documents such as quotations from GST registered firms, previous rates, etc. as far as possible in advance for approval of the Competent Authority.
5. This issues with the approval of the Director, RIMS, Imphal.


(S. Sarat Singh)

Chief Accounts Officer/FA

Copy to:-

1. P.S to the Director, RIMS, Imphal -for kind information and record
2. The Medical Superintendent, RIMS Hospital
3. The Dean (Academics)
4. The Principal, Dental College
5. All Heads of Department/Units/Sections
6. The Deputy Director (Admn)
7. The Principal i/c, College of Nursing
8. All PIs of Projects
9. OSD (Project)
10. Wardens of all Hostels
11. The Chief Nursing Officer i/c, RIMS, Hospital
12. Accounts Officer i/c,
13. All Section Officer, RIMS & RIMSH
14. Liaison Officer i/c
15. Caretaker i/c, Jubilee Hall
16. The System Administrator- to upload the order in official website
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