



UNIVERSITY OF DELHI

दिल्ली विश्वविद्यालय

INTERNAL AUDIT WING

No. IAUS-III/314-31/2016/ 868

Dated: 30.03.2016

Subject: Adherence of rules and regulations as per the GFRs, while incurring the expenditure.

It has been noticed during the pre-audit of bills of expenditures that in few cases the administrative and financial sanction for incurring expenditure from the Competent Authority has not been obtained and the proposal for obtaining ex-post facto sanction is submitted after incurring the expenditure. Further, ignorance of rule has been quoted as an excuse for not obtaining sanction or following the rules/procedures.

Rule 22 of GFR-2005: Expenditure from Public Fund

“No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been sanctioned by a Competent Authority”.

As such, it may be ensured that no authority may incur any expenditure without the prior sanction of the Competent Authority and avoid ex-post facto sanction of the expenditure already incurred.

Apart from above it is also directed to follow the Standards of Financial Propriety laid in Rule 21 of GFR 2005 which is reproduced below:-

Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and 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

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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.
- (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

This issues with the approval of the Competent Authority


Internal Audit Officer