



ALL INDIA INSTITUTE OF MEDICAL SCIENCES
ANSARI NAGAR NEW DELHI-110029
BUDGET SECTION

FD/Budget/Ministry/1-11/2025-26
Dated:-24.10.2025

Circular

Subject: Avoidance of Ex-post-facto Approvals in Routine Matters – regarding

It has been observed that proposals seeking ex-post-facto approval for various items of expenditure are being submitted in routine matters involving public funds. This practice is irregular and contrary to the provisions of the General Financial Rules (GFR) 2017 and Delegation of Financial Powers Rules (DFPR) 1978.

As per Rule 21 and Rule 29 of the GFR 2017, no authority shall incur any expenditure or create any liability involving expenditure without prior approval of the competent authority and without ensuring the availability of funds. Obtaining post-facto approval defeats the very purpose of financial control and accountability envisaged under these rules.

Ex-post-facto approval may be considered only in rare and unavoidable circumstances, such as emergencies or situations directly related to patient care, safety, or urgent public interest. All such cases must be fully justified, recorded in writing, and placed before the competent authority for ratification at the earliest.

Routine resort to such approvals may be viewed seriously and may attract audit objection or administrative action under Rule 21(2) of GFR 2017. All Heads of Departments and Controlling Officers shall ensure that prior administrative and financial sanction is invariably obtained before incurring any expenditure.

Authority:-

1. (General Financial Rules, 2017 – Rules 21, 29, 30 & 31
2. Delegation of Financial Powers Rules, 1978 – Para 6
3. Civil Accounts Manual – Paras 2.1 & 3.3
4. Ministry of Finance OM No. F.1(6)-E.II(A)/72 dated 30.10.1972)

This issues with the approval of the Director, AIIMS, New Delhi.


(PADAM SINGH)
FINANCIAL ADVISOR

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