



भारतीय सूचना प्रौद्योगिकी संस्थान, इलाहाबाद  
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**Office of the Dy. Registrar (Finance & Accounts)  
(Internal Audit Wing)**

Ref. No: IIIT-A/DR(F&A)/Internal Audit/2018/ *A/c 35*  
Dated: 22.01.18

**CIRCULAR**

**Subject:- Seeking of Ex-post facto approval – Regarding**

It has been observed during internal audit of bills of expenditure that in few cases the Administrative and Financial sanction for incurring expenditure by the Competent Authority has not been obtained and the proposal for obtaining Ex-post facto approval is being submitted after incurring the expenditure by the concerned persons / departments.

In this context, it is brought to the notice of all concerned that seeking of Ex-post facto approval by the Competent Authority after incurring expenditure is against the **Standards of Financial Propriety**. The Standards of Financial Propriety is reproduced below for perusal of all:-

- 1) No authority may incur any expenditure or enter into liability unless the same has been sanctioned by the Competent Authority.
- 2) Every authority delegated with the financial powers of procuring goods shall have the responsibility and accountability to bring efficiency, economy and transparency in matters relating to public procurement.
- 3) Every authority should enforce financial order and strict economy and see that all the relevant financial rules and regulations are observed by his own office and by subordinate disbursing officers.
- 4) The expenditure should not be prima facie more than the occasion demands.
- 5) The expenditure should be incurred for the purpose for which funds have been provided.

In view of above, **it is impressed upon that in all cases approval of the Competent Authority may be obtained well in time before incurring any expenditure and Ex-post facto approval may be discouraged.** However, in cases where Ex-post facto approval is unavoidable, full justification for not obtaining prior approval by the Competent Authority may also be submitted for consideration by the Competent Financial Authority at the time of seeking Ex-post facto sanction.

This issues with the approval of the Director.

  
M. S. Dy. Registrar (Finance & Accounts)

Copy to:-

- Director -- for information.
- Chief Vigilance Officer
- All Faculty Members / Officers / Staff Members