INDIAN COUNCIL OF AGRICULTURAL RESEARCH KRISHI BHAVAN: NEW DELHI

F.No. 17(1)(2008-CDN (A&A)

Dated the 18 # July, 2014

ENDORSEMENT[§]

A copy of OM.No .2(26)/2014-E.II (A) (Part) dated 4th July, 2014 regarding Reappropriation proposals – adherence to the principles of financial propriety received from Secretary, Ministry of Finance, Department of Expenditure, Govt. of India has been posted on the ICAR Web-Site www.icar.org.in for information, guidance and strict compliance.

(Rajesh Sahay)

Sr. Finance & Accounts Officer

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- 4. ADG(CDN)/ADG(PIM)/PD, DKMA
- 5. Director(A)/Director(P)/DS(GAC)
- 6. Sr. PPS to Secretary, DARE & DG, ICAR/PPS to Additional Secretary, DARE & Secretary, ICAR/PPS to AS&FA, DARE/ICAR
- Sh. Hans Raj, Information System Officer, DKMA, KAB-I for placing the above Office Memorandum on ICAR Web-site.
 - 8. Secretary (Staff Side), CJSC, NRC on Meat, Hyderabad.
 - 9. Guard file.
 - 10. Spare copies (10).

भारतीय कृषि अनुसंघान परिषद कृषि भवनः नई दिल्ली

फा०सं० 17(1) / 2008-सीडीएन (ए एंड ए)

दिनांक 18 जुलाई, 2014

पृष्ठांकन

वित्त मंत्रालय के व्यय विभाग ने पुनर्विनियोग प्रस्तावों – वित्तीय औचित्य के सिद्वांतों का पालन के संबंध में निर्देश जारी किए हैं। सक्षम प्राधिकारी द्वारा अनुमोदित दिनांक 4 जुलाई, 2014 के इस कार्यालय ज्ञापन सं0 2(26) / 2014-ई, । । (ए) (भाग) को भा.कृ.अ.प. की वेबसाइट में सूचना, मार्गदर्शन तथा अनुपालन हेतु अपलोड किया जा रहा है।

— 2'ने क्ये -18107/2014 (राजेश सहाय)

वरिष्ट वित्त एंव लेखा अधिकारी

वितरणः

I. भा.कृ.अनु.प. के संस्थान आदि

- 1. सभी अनुसंधान संस्थानों /परियोजना निदेशालयों/राष्ट्रीय अनुसंधान केंद्रों तथा ब्यूरो के निदेशक / संयुक्त निदेशक / परियोजना निदेशक
- 2. परियोजना समन्वयक / समन्वित अनुसंधान परियोजना / क्षेत्रीय परियोजना निदेशालय
- 3. सभी अनुसंधान संस्थानों /परियोजना निदेशालयों/राष्ट्रीय अनुसंधान केंद्रों तथा ब्यूरो के वित्त एवं लेखाधिकारी

भा.कृ.अनु.प. मुख्यालय II.

- 1. भा.कू.अनु.प., नई दिल्ली के कृषि अनुसंधान भवन 1 व 2 सहित एनएएससी परिसर, पूसा नई दिल्ली के सभी अधिकारी / विभाग
- 2. चैयरमेन, कृषि वैज्ञानिक चयन मंडल
- राष्ट्रीय निर्देशक, एनएआईपी / एनसी, एनएफबीएसएफएआरए
- 4. एडीजी(सीडीएन) / एडीजी (पीआईएम) / पीडी, डीकेएमए
- 5. निदेशक (प्रशासन) / निदेशक (कार्मिक) / उपसचिव(जीएसी)
- 6. सचिव, डेयर तथा महानिदेशक, भा.कृ.अ.प. के वरिष्ठ पीपीएस/अपर सचिव, डेयर तथा सचिव, भा. कु.अ.प. के पीपीएस/अपरसचिव तथा वित्तीय सलाहकार, डेयर/भा.कृ.अ.प के पीपीएस।
- 7. श्री हंसराज, सूचना प्रणाली अधिकारी, डीकेएमए, केएबी-1 को इस सूचना को भा.कृ.अ.प. की वेबसाइट में दर्ज करने हेत्।
- 8. सचिव (स्टॉफ पक्ष), सीजेएससी, राष्ट्रीय मास अनुसंधान केंद्र, हैदराबाद
- 9. गार्ड फाइल।
- 10. अतिरिक्त प्रतियां (10)

Government of India

Ministry of Finance

Department of Expenditure

New Delhi Date(MA)

New Delhi Date(MA)

New Delhi Date(MA)

OFFICE MEMORANDUM

Subject: Re-appropriation proposals – adherence to the principles of financial propriety reg.

The Administrative Ministries/Departments, during the course of the Financial Year, seek augmentation of budget allocation under the respective Object Heads/Primary Units of appropriation to meet financial commitments in respect of the relevant heads of expenditure. While forwarding such proposals, it needs to be ensured that they are in conformity/compliance with the provisions of GFRs 2005, DFPRs 1978, Economy instructions and austerity measures issued from time to time by the concerned nodal ministries in this regard.

It has been observed that in some cases the Ministries or Departments seek augmentation of funds after booking the expenditure under the relevant object heads. Indurring of expenditure in such case in excess of allocations is in violation of basic guidelines on accounting and financial propriety. Seeking augmentation at the end of the financial year leads to rush of expenditure in the closing months of the Financial Year and is not in conformity with the extant instructions, particularly Rule 56 (3) of the GFRs, 2005 and needs to be critically viewed. The expenditure may be booked only after ensuring the availability of funds under a particular head of account either by way of appropriation approved by Parliament or by re-appropriation of funds with the approval of the Competent Authority. It may be pointed out here that re-appropriation of funds should not be routinely done. In case any expenditure attracts the New Service/New Instruments of Service as laid down in Budget Division's OM No. F.1(23)-B(AC)/2005 dated the 25th May, 2006 and O.M. No. 1 (5)B (AC)/2011 dated 21st May, 2012, prior approval of Parliament is necessary in such cases. Apart from containing the expenditure within the primary unit of appropriation as well as within over all ceilings of the Grant, compliant of the instructions on restrictions on expenditure in the last quarter & month of the financial year may also be ensured. The time limit stipulated for submission of re-appropriation proposals as indicated in this Ministry's D.O. No. 2(19).B (SD)/2014 dated 5th March, 2014 in respect of the current year, may also be noted for strict compliance.

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Accordingly, the Ministries/Departments besides ensuring the financial propriety while booking of expenditure should also comply with the GFR, DFPR provisions and any general & special instructions issued by this Ministry from time to time, including The re-appropriation proposals should be processed accordingly.

> Retain Photol (Ratan P. Watal) Secretary (Exp)

Shri S. Ayyappan Secretary Department of Agricultural Research & Education (DARE) Krishi Bhawan New Delhi - 110 001

Copy to:

- 1. PPS to JS (Budget), Ministry of Finance, North Block, New Delhi
- 2. PS to JS (Pers.), Department of Expenditure, North Block, New Delhi
- 3. E. II (A) Branch.