

SECTION VIII

1. General Limitations on Powers to Sanction Expenditure

- (a) No expenditure from the funds of the Society shall be incurred without the sanction of the authority competent under the Bye- laws of the Council.
- (b) A sanction to expenditure will not become operative unless funds are made available to meet the expenditure by valid appropriation or re-appropriation.
- (c) The powers regarding sanction of expenditure shall be exercised after strictly following the guidelines or restrictions which have been or which may be imposed by the Government of India/Council from time to time.
- (d) The Governing Body shall have full powers to sanction expenditure on any service up to any amount included in the sanctioned budget. However, as already stated sanction of the President shall be required for creation of any post in a scale of pay the maximum of which exceeds **Rs 22400** GP 10000
- (e) The Director-General shall exercise the powers delegated to him under the Rules and Byelaws of the Society as well as those powers which are exercisable by a Ministry/ Department of the Government of India including creation of any post in a scale of pay the maximum of which does not exceed **Rs 22400** GP 10000
- (f) The Secretary in respect of the Indian Council of Agricultural Research Headquarters and the Institutes/Laboratories etc., and the Director in respect of the concerned Institute shall exercise all powers of the Head of the Department for the purpose of various Rules and Regulations of the Government of India, as amended from time to time and applicable *mutatis-mutandis* to the Society till such time the Council frames and enforces its own Rules and Regulations in this behalf. In addition, the Secretary/Directors shall exercise all the powers specifically delegated to them under the Rules and the Bye-laws of the Council or which may here in after be delegated to them by the Governing Body.
- (g) In exceptional cases, the Director-General may empower in writing a Director of Institute/Laboratory/NRC or Project Directorate to exercise, in addition to all the powers exercisable by him in respect of the concerned institute/Lab./Project Dte. all such powers in respect of any other Institute/Laboratory/NRC or Project Directorate also. In cases where powers are to be exercised by the Directors in consultation and with the approval of the Management Committee, no such powers shall be exercised without such consultations and approval.

2. **Lapse of Sanctions:** A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of issue of such sanction. Provided that-

- (i) When the period of currency of the sanction is prescribed in the departmental regulations or is specified in the sanction itself, it shall lapse on the expiry of such periods; or
- (ii) When there is a specific provision in a sanction that the expenditure would be met from the Budget provision of a specified financial year, it shall lapse at the close of that financial year, or
- (iii) In the case of purchase of stores, a sanction shall not lapse, if tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of central purchase & on the central purchase organization within the period of one year of the date of issue of that sanction even if the actual payment in whole or in part has not been made during the said period.

Notwithstanding anything contained in above rule, a sanction in respect of an addition to a permanent establishment, made from year to year under a general scheme by a competent authority, or in respect of an allowance sanctioned for a post or for a class of Govt. servants, but not drawn by the officer(s) concerned shall not lapse.

3. Date of effect of sanction : Subject to fulfillment of the provisions of Rule 6 of the Delegation of Financial powers Rules, 1978, all rules, sanctions or orders shall come into force from the date of issue unless any other date from which they shall come into force is specified there in.

4. General Restrictions on Appropriations and RE appropriations

- (a) The Director-General shall have full power to appropriate sums provided in the sanctioned estimates during the financial year to meet expenditure on each item upto the amount provided for in the sanctioned estimate. Any unspent balance shall lapse and shall not be available for utilization in the following year.
- (b) The funds of the Society shall not be appropriated or re-appropriated to meet expenditure, which has not been sanctioned by the authority competent to sanction it under the Byelaws of the Council.
- (c) No appropriation shall be done from 'Plan' to 'Non-Plan' without the sanction of the Government of India.
- (d) No re-appropriation shall be done from one major head to another major head out of the grant given by the Government of India without the approval of the Governing Body.
- (e) The Governing Body shall have power to re-appropriate from one scheme to another on the Plan side provided that the outlay of a scheme for a 5-year period does not exceed the approved outlay in the Five-Year Plan and subject further to such guidelines and restrictions as the Government of India may prescribe.
- (f) The Director-General shall have, in respect of Government of India Grants, full power to re-appropriate funds at any time from one Primary Unit of appropriation to another, provided that the total sanctioned Budget Estimate within the major head is not thereby exceeded. No re-appropriation shall be made so as to augment the provisions under the **primary units** "Salaries" "Wages" "office expenses" and "other charges" taken together for the entire grant or **appropriation**.
- (g) In respect of Agricultural Produce Cess Funds, the Director-General shall have full powers to re-appropriate funds from one unit to another.
- (h) The Secretary, the Directors of the Institutes/Laboratories or any other officer empowered by the Governing Body, re-appropriate funds from one Secondary Unit to another before the close of the financial year to which the appropriation relates Subject to the guidelines and restrictions as the G.O.I. may prescribe.
- (i) **The funds** allotted by the Governing Body for a Scheme as Grants-in-Aid out the Agricultural Produce Cess Fund accumulations shall be resumed if the scheme is postponed or abandoned. In that event the Director-General shall be competent to allot to the extent required the funds thus resumed to any scheme/schemes approved by the Governing Body. If after making such allotment, any balance is left, it shall be credited to the funds of the society.
- (j) No re-appropriation shall be made from the provision made for any specified new item of expenditure in a Grant or Appropriation for another purpose.
- (k) No re-appropriation shall be made so as to augment the provision under the primary

unit-“overtime allowance”

- (l) Funds shall not be appropriated or re-appropriated from or to the primary unit of appropriation “Deputation or travel abroad of scientist s” over and above the funds provided for in the budget as approved by parliament.
- (m) Re-appropriation of funds from the head “Salary” to any other head of account is not permitted.
- (n) D.G in consultation with the FA shall have full powers for augmenting the provision of the head ‘Salaries’ “wages” ‘Pensionary charges’ “Medical expenses”, and ‘Rent, Rates & Taxes’ through re-appropriation and for re-appropriation of funds from the head ‘salaries’ to the head ‘Salaries’ across the schemes (Sub heads) provided the approved ceiling of the Grant is not exceeded and re-appropriation does not involve transfer of funds from an Externally Aided project (EAP) to a Non –EAP purpose and from Capital to Revenue, Voted to Charged and Plan to Non-plan sections of the Grant or vice versa.

5. **Exercising delegated powers in respect of “past cases”:** Whenever powers are delegated to any authority under these rules, that authority should be deemed to be competent to exercise those powers in respect of past cases also. The term ‘past case’ means a case which has not been finalized until the date of the said delegation, although it occurred prior to that date. On the other hand, expenditure already incurred by an authority in excess of its powers should be treated as irregular expenditure and should be regularized by the issue of an ex-post-facto sanction.

6. Powers to Sanction Excess Expenditure

Expenditure in excess of the net appropriation for the year requires the sanction of the Governing Body.

7. Head of Office

The Director-General/Secretary, Indian Council of Agricultural Research, has the power to declare any officer of Group B or above as the Head of an Office. Similarly, the Director of an Institute/NRC, Laboratory or Project Directorate has the power to declare a similar officer under him as the Head of Office. However, it is not permissible to declare more than one officer as Head of Office in respect of the same establishment/Office.

8. Re-delegation of Powers

The Director-General, the Secretary, Indian Council of Agricultural Research/Directors of the Research Institutes, NRCs, Laboratories and Project Directorates and such other officers may re-delegate their powers to the subordinate authorities under them to the extent considered necessary for the day-to-day working of the Office/Institute/NRC/Project Directorates subject to the observance of the Rules and Orders issued by the Government of India/Council from time to time regarding re-delegation of powers to subordinate authorities and also subject to condition that overall responsibility will rest with them. An authority may re-delegate powers not exceeding those vested in that authority. Delegated powers cannot be further re-delegated. Powers regarding creation of posts, appointments, disciplinary powers, power to suspend lien, power to grant higher initial pay, power to sanction advances from Provident Fund to the officers and staff on notional foreign service, power to write off losses, **re-appropriation exceeding 10% of the original budget provision**, power to sanction pension and other statutory powers derived directly or indirectly from the Fundamental and Supplementary Rules, **GF Rules DFP Rules, Rules and Bye-laws of the Council and other Rules and Regulations** may not be re-delegated to the subordinate authorities. **Unless otherwise provided by any general or special rule or order, it shall be within the competency of any authority to exercise the financial powers delegated to**

another authority subordinate to it. A Head of the office may delegate powers to a gazetted status officer to incur contingent and miscellaneous expenditure on his behalf. The Head of Office shall, however, be responsible for correctness, regularity and propriety of the expenditure incurred by the officer so authorized. The delegated powers can also be exercised for validation of an action already taken or expenditure or liability already incurred. The powers shall not be delegated under these rules to the officials of Non-gazetted status.

An officer appointed to perform the current duties of a post in addition to his own can exercise administrative or financial powers vested in the full fledged incumbent of the post but he cannot exercise statutory powers.

9. Remission of disallowance's by Audit and writing off of over payment made to ICAR employees: The remission of disallowance's by audit and writing off of over payments made to the employees by competent authorities shall be in accordance with the provisions of the Govt. Delegation of Financial powers Rules, 1978, and instructions issued there under.

10. Insurance of Council's property - ICAR, being funded by Govt. of India, follows the Govt. of India instructions for insurance of properties. As such the property, both movable and immovable shall not be insured and no subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the F.A. and approval of the D.G. ICAR except in the cases mentioned below :

- (a) HOD shall be competent to incur expenditure on the insurance of materials and equipments received on loan or as aid from Foreign Govts. Or international or other organizations if, according to the terms of contracts or agreements entered into with the Foreign Govts. Or international or other organizations concerned, insurance of such materials and equipments is necessary.
- (b) Where for booking of goods by rail or road an enhanced risk rate is provided, additional charges above those prescribed for booking of goods at owner's risk rate, being in the nature of insurance charges, the HOD shall be competent to incur such additional expenditure for bookings goods for carriage at such enhanced rates.

Instructions:

In relaxation of the above general rule The HOD's may incur expenditure on insurance not exceeding Rs.20,000 in each case, of all costly extremely delicate, highly sensitive, sophisticated equipments of fragile nature for which insurance is considered absolutely necessary. The vehicles used for purposes connected with any commercial enterprise may be ensured against third party risks.

Where insurance is to be effected it shall be with a nationalized insurance organization and follow the procedure that may be laid down by the Finance Ministry from time to time

11. Effect of Sanction

- i. No expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure or liability by valid Appropriation or Re-appropriation.
- ii. A sanction to recurring expenditure or liability becomes operative when funds to meet the expenditure or liability of the first year are made available by valid.

Appropriation or Re-appropriation and remains effective for each subsequent year subject to appropriation in such years and subject also to the terms of the sanction.

12. General Directions

The powers delegated are subject to Budget provision and observance of procedure and other general directions in G.F. Rules, **FRSR Delegation Powers 1978** and orders issued by the Govt of India/Council from time to time be **Including economy.**