

ICAR - INDIAN INSTITUTE OF SPICES RESEARCH, KOZHIKODE
(AUDIT & ACCOUNTS SECTION)

Office Note

F.No.Audit Note/Accounts/15-C

19th June 2026

Subject: Mandatory Compliance with General Financial Rules (GFR) and Budget Management

1. It has come to notice that several proposals are being submitted for post-facto sanctions (i.e., sanction after incurring expenditure), which is strictly against the provisions of the General Financial Rules (GFR). As per Rule 22 of GFR, no authority may incur any expenditure or enter into any liability involving expenditure unless it has been sanctioned by a competent authority. Further, there is no provision for post-facto concurrence under GFR. Therefore, prior approval of the competent authority must be obtained before incurring any liability from Government grants.
2. The Audit & Accounts Section has also been receiving bills pertaining to previous financial years for payment during the current year. This practice reflects poor financial management and must be avoided. Clearing backlog bills from earlier financial years depletes the budget allocated for the current financial year. All concerned officers are directed to strictly adhere to these rules and guidelines to ensure optimum and efficient utilization of the approved budget.

This issues with the approval of Competent Authority.


(Babu R K)
19/06/2026

Senior Finance & Accounts Officer

Distribution to:

All staff members of ICAR-IISR including KVK, Peruvannamuzhi.