

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI - 110001

FIN F.No. 1(15)/2018-Budget

Dated the 14 Sept., 2018

Sub: Revised Estimates for 2018-19 and Budget Estimates for 2019-2020 under Unified Budget – Submission of proposals to the Ministry of Finance.

The preparation of the Revised Estimates for 2018-19 and Budget Estimates for 2019-2020 is required to be taken up and completed in accordance with the general instructions laid down in the General Financial Rules and those issued from time to time by the Ministry of Finance. The Budget proposals to be approved by the Parliament are required to be presented to the Ministry of Finance by the due date; In order to ensure this it is requested that budget proposals (Revised Estimates for 2018-19 and Budget Estimates for 2019-2020) under Unified budget should be submitted directly to the concerned DDG/Deputy Secretary/Under Secretary of the Council Headquarters latest by the 28th September, 2018 in the prescribed Proforma (Annexures I to VII) for approval, with an advance copy thereof to the undersigned.

2. The budget proposals are to be scrutinized by the Administrative Sections of the Subject Matter Divisions. The concerned Administrative Section after scrutiny will send the budget proposals for Unified Budget to the Budget Section latest by **5th October, 2018** positively duly approved by their respective DDG/Deputy Secretary concerned.

3. The procedure indicated below should be followed for the preparation and submission of Revised Estimates for 2018-19 and Budget Estimates for 2019-2020.

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It may be noted that the Budget proposals for RE 2018-19 and BE 2019-2020 in respect of Unified Budget are required to be sent/e-mailed to the Budget Section as per the guidelines issued herewith.
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- The soft copies of the budget proposals i.e. the Excel file containing Annexure I – V are required to be simultaneously e-mailed to budgetcircular1920.icar@gmail.com latest by **26th September, 2018** for the purpose of consolidation at the Hdqrs. **It may be noted that the budget figures of an institute will be accepted only after receipt of soft copy of the excel sheet.**
- The Excel file containing the Proforma for submitting Budget information (Annexure I to V) may be downloaded from ICAR website at <http://www.icar.org.in/ICAR Budget Circular 2019-20.xlsx>. All the relevant information in respect of the Institute may be filled up in the prescribed Proforma only. **** The information may strictly be filled in the following order **Annexure I (A, B, C) -> Annexure II -> Annexure III -> Annexure IV-> Annexure V -> Check-list******. Most of the details to be filled-up are self-explanatory. Institute/Units Name and Division Name can be selected from the drop-down list available in the relevant cells ****. The software accepts only the names of Institute/Unit and Division selected from the list ****.
- While filling **Annexure I**, the three columns viz., Actual Expenditure till August, 2018 and Anticipated requirement for remaining Seven months required under “Grant-in-Aid –Salaries” and Pension & Other Retirement Benefits may be carefully filled. **Separate demands for “NEH area” and “TSP” may be filled separately in Annexure I (B) and Annexure I (C) respectively.**
- It is required to fill-in requisite information for **Loans & Advances in Annexure-I(A) only**, so that actual requirements may be provided.
- Annexure IV is to be filled-in for Staff strength, Salary & Pension.
- Annexure V is required to be filled only by the Pension Authorizing Units of the Council.

- The filled up Excel file should be saved with a relevant name starting with “**Unified BE 2019-20**” for <Name of the Institute>” in order to reveal the identity of the Institute and maintain the uniqueness of the forwarded data.
- Please send the Excel (.xls / .xlsx) file as attachment through email to budgetcircular1920.icar@gmail.com with the subject line “**ICAR Unified Budget 2019-20**” only. However, before sending the filled up information, the Check list provided along with the excel file may be gone through carefully. (The check-list has been included in the Budget Circular’s Excel file which can be downloaded from ICAR website).
- It may be noted that budget proposals received in any other format / excel file (other than that prescribed for the purpose) will not be accepted and submission of proposals in such manner will not be taken into cognizance. Figures filled- in by the units in Budget Circular in ‘Annexure I to V’ should be Rupees in Lakhs only.
- Information once submitted will be treated as final. However, under exceptional circumstances, the revised proposal may be e-mailed with the subject line as “**ICAR Unified Budget 2019-20 Revised**” alongwith the reasons for revision of the same.
- In case of any further clarification relating to the preparation of the soft copies, Budget Section ICAR Hdqrs. may be contacted at 011-22388842 or through e-mail at budgetcircular1920.icar@gmail.com.

ESTIMATES OF EXPENDITURE:

REVISED ESTIMATES FOR 2018-19 & BUDGET ESTIMATES FOR 2019-2020

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**Important Instructions for Submitting the demands in respect of Other than NEH & TSP,
 NEH and TSP component in RE 2018-19 and 2019-20 Estimates**

The Annexure I of the ICAR’s Budget Circular 2019-2020 may be used for the purpose of filling up of data in respect of RE 2018-19 and BE 2019-2020 proposals. However, The Annexure I has been divided in 3 parts viz. Annexure I (A), Annexure I (B) and Annexure I (C).

- ❖ Annexure I (A) **{for Other than NEH and TSP allocations}** may be filled for proposals relating to Other than NEH & TSP allocations. This Annexure would not be available for the Units located in North Eastern Areas, which may project their requirements in Annexure I (B) and Annexure I (C) only.
- ❖ Annexure I (B) **{for NEH allocations}** may be filled by the Units located in the North Eastern Areas and also for the ICAR Units having their operations in the NEH Areas through Regional Centres, Projects, SAUs, KVKs etc. viz. IARI, New Delhi having its centre in Mizoram, may fill Annexure I (B) for allocations in respect of Mizoram centre. Similarly, any Unit having a centre in notified Tribal Area qualifying for TSP allocations may fill Annexure I (C) for TSP.
- ❖ Annexure I (C) **{for TSP allocations}** may be filled by the Units having their Regional Centres, Projects, KVKs etc. operating in or for the welfare of Tribal Areas. No allocations are available under Grants-in-Aid Salaries in this Annexure as the same has been restricted as per TSP guidelines.

The above description would enable the Council to allocate funds for specific purpose aimed at optimum utilisation of the same.

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It is of utmost importance that Revised Estimates are framed after thorough and careful scrutiny of all the relevant factors. The estimates should take into account the provisions approved in the EFC/SFC for the respective units, progress of expenditure for the first five months in 2018-19 and also the capacity of the spending authority to utilize available fund during the rest of the year. The requirements for the remaining part of the year should be carefully assessed. The estimates should be prepared on the basis of what is expected to be actually paid (under proper sanction) during the current financial year. In no case should merely the net charges be entered but gross transactions in full should be entered. The Revised Estimates are intended to indicate to the Parliament a realistic estimation of the likely expenditure of the Government. The estimating Authority should not, however, attempt to hold on funds without regard to their actual requirements. ***The Public Accounts Committee takes adverse view of any savings/excesses resulting from the original budget provisions.***

(a) The Grant-in-Aid being provided under the Unified Budget to autonomous bodies viz. ICAR has been distinctly branched into **three** different components:

- i. **Grants for creation of Capital Assets:** This includes all the expenditure to be incurred on items coming under Capital Section viz. Land, Equipment, procurement of Library books etc.
- ii. **Grants in Aid – Salaries:** This includes all expenditure to be incurred on the Establishment related items viz. Establishment Expenses, Wages & OTA.
- iii. **Grants in Aid – General:** This includes expenditure on Pension & Other retirement benefits besides other Non-salary, Revenue expenditure viz. Traveling Expenses, Research and Operational Expenditure, Administrative Expenditure and Miscellaneous Expenditure.

This implies that funds would be received from the Govt. separately for each object head and any savings under the items at (i), (ii) or (iii) above separately will have to be reported / surrendered to the Ministry of Finance. Also, any enhancement/excess would require the approval of the Ministry of Finance / Parliament for incurring enhanced expenditure.

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As per instructions of the Ministry of Finance in vogue, the re-appropriations from anyone of the above items (i, ii, iii) to others would not be possible without prior approval of the Parliament. {e.g. re-appropriation from Establishment Charges (Salary) to Admn. Expenses (Non-Salary) or vice versa –would require prior approval of the Parliament}.
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No lump-sum or ad-hoc provision, unless, there are very strong reasons to do so, should be suggested. The requirement of funds should be estimated with due care to ensure that only such provision is included in the budget as can be definitely utilized. The availability of equipment, suitable technical personnel and time required for completion of various formalities which affect the spending capacity of the authorities concerned should be borne in mind.

(b) It may be ensured that all actual expenditure figures as appearing in the Budget proposals tally with the Audited Annual Accounts i. e. Gross totals of Actuals for 2016-17 and 2017-18 to be reconciled with total expenditure as per Receipts & Payments account for the respective years **(for Plan and Non-Plan taken together)**. Actuals till August, 2018 should be the same as figures reported to Accounts Section of the Council in the Monthly Expenditure Statements.

- (c) As per instructions of Parliamentary Standing Committee on Agriculture (PSCA), internal Resources should not be utilized, it is to be refunded to the Council Account. The details on such revenue generated and refunded may be provided in **Annexure III**.
- (d) The information in Column 6 (*Unified BE 2018-19*) of **Annexure I** of the Budget Circular may be filled up as per the allocation communicated by the Council vide letter Nos. FIN-1(1)/2018-Budget dated 24/04/2018.

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*It is pertinent to mention here that as per the **Medium Term Expenditure Framework ceilings approved by the Parliament for DARE/ICAR**, the allocation for 2019-2020 is projected to be not greater than 15% more than the allocations for 2018-19. Therefore, it is requested that the projections for 2019-2020 in respect of the Units of ICAR should not exceed 15% added to the allocations of 2018-19. {viz. for Budget allocation 2018-19 of Rs. 100.00 lakhs, Budget allocation for 2019-20 should not be more than Rs. 115.00 lakhs}.*

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- (e) While filling up the information on requirements under **"Pension and Other Retirement benefits"** due care may be taken on calculation of exact expenditure to be incurred on the retirement benefits as due to splitting up of the Grants in aid, as explained in (b) above, the additional allocation of funds later during the year would be very difficult. Also, the booking of expenditure by the banks in respect of **"Pension"** (for which the Bank scrolls are received afterwards) may be accounted for.
- (f) The information in respect of payment of arrears of Pay & Pension of Scientists due to implementation of 7th CPC in ICAR, to be paid during the financial year 2018-19 may be carefully calculated and filled in Annexure IV - Part C. This requirement received from the units would be submitted to the Ministry of Finance for making sufficient provisions in the RE 2018-19 of ICAR.

ESTIMATES FOR RECEIPTS:

- (a) The estimates of Revenue Receipts may be prepared in the prescribed Proforma (Annexure II& III). The revenue anticipated to be realized during the current year and next year should be calculated carefully.
- (b) The actual receipts for 2017-18 as appearing in the Budget proposals should tally with "Receipts" in the Receipts& Payments account for 2017-18 of the Unit.
- (c) The Ministry of Finance's D.O. Letter No. 4(5)-W&M/2011 dated 03.05.2011 on Non-Tax Revenue states "Internal resources to be maximized and expenditure to be judiciously incurred". This may be noted while projecting figures for estimated Internal Resource Generation by the Institute.

Since the proposals are to be submitted to the Ministry of Finance strictly as per the prescribed schedule, it may be ensured that the proposals must reach ICAR Headquarters latest by the **28th September, 2018 positively**. The Budget proposals submitted after the above mentioned date will not be entertained and will run the risk of not being included in the budget. The budget proposals should be complete in all respects and must take into account all foreseeable factors.

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It has been made very clear by the Finance Ministry that Budget Estimates for 2018-19 will have to be pegged down to the ceilings and limits prescribed by that Ministry and that the additional allocations allowed at R.E. stage in 2017-18 may not to be taken as the base for the current year. Therefore, no request for additional funds will be entertained at Revised Estimates stage or any subsequent stage during the current financial year unless matching savings are located to meet the additional requirement.



(Sanjeevan Prakash)
Deputy Director (Finance)

Distribution:

The Directors of all the Research Institutes and all Project Coordinators / Project Directorates / National Research Centres / Zonal Project Directors.

Copy to:

- (1) All DDGs, ADGs, DS(P&A), DS(Edn.), ADG(NASF), Director (P), Director (Works).
- (2) DS(GAC), ICAR Hqrs. – for submitting consolidated information in respect of ICAR Hqrs. at Krishi Bhawan, Krishi Anusandhan Bhawan (Service Section) and NASC Complex (Works – E&M Section).
- (3) All Project Co-ordinators / Nodal Officers – for information in respect of AICRPs/Network Projects/CRPs etc.
- (4) All Under Secretaries, at the ICAR Headquarters, KB/KAB/KAB-II, New Delhi.
- (5) All Branch Officers and Finance & Accounts Officers at the ICAR Hqrs., KB/KAB-I/II.
- (6) F&AO (Education), ICAR Hqrs., Krishi Bhawan, New Delhi.
- (7) Sr. F&AO (Pension), ICAR Hqrs., Krishi Bhawan, New Delhi.
- (8) System Officer, (DKMA), KAB - for posting the OM on ICAR's website.
- (9) All concerned Institute Administration Sections in the Council. *The Administrative Sections should send the budget proposals in a self-contained note, complete in all respects, in the prescribed Proforma duly approved by DDG / Deputy Secretary concerned to the Budget Section by 5th October, 2018. The last year's file may be linked therewith invariably. They may also please ensure that the budget proposals are received from the Directors of Institutes/Project Directorates and National Research Centres/Project Coordinators including PC Units etc. in time viz. 28th September, 2018.*
- (10) Secretary, ASRB, ICAR, KAB, New Delhi for submission of proposals in respect of ASRB.
- (11) Director (DKMA), ICAR for submission of proposals in respect of P&I Division (including printing and Publications).

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Note : Since the proposals are to be forwarded to the Ministry of Finance for approval, it is requested that **time schedule prescribed for providing the budget proposals is adhered to**. It may also be ensured that the budget proposals being sent to the Budget Section are in the prescribed proforma (Annexure I (A, B & C), II, III, IV & V of the Excel budget Circular file), complete in all respects, duly scrutinized and have the approval of concerned Under Secretary/Deputy Secretary/DDG of the respective Division.

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(Sanjeevan Prakash)
Deputy Director (Finance)