

फॉकस नॉटिस संख्या: 4778 / भा.क.अ.प. मुद्रा.
 दिनांक: 05/08/2015
 पृष्ठों की संख्या: 02

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH (ICAR)
 KRISHI BHAVAN, NEW DELHI: 110 001**

F. No.: 22(33)/2010-CDN (A&A)/

Dated: 05th August 2015.

OFFICE MEMORANDUM

Subject: Communication of sanction in case where the Director of an Institute approves proposal by overruling the concerned Accounts Officer: regarding.

Reference is invited to instructions contained in F. No.: 22(33)/2010-CDN (A&A), dated: 23rd December 2010, on the above subject. It has been brought to my notice that the "Half Yearly Statement on difference of opinion between Finance & Accounts Officer and Director" is not being received from Institutes regularly.

The above instructions are therefore reiterated and the Finance & Accounts Officers of the Institutes are directed that they must ensure compliance of these instructions. Wherever there is no difference of opinion, a 'nil' report may invariably be forwarded to Council. Wherever a case of difference of opinion between Finance & Accounts Officer and Director arises, the Finance & Accounts Officer must forward this report along with the relevant sanction order containing the clause as indicated in the order dated: 23rd December 2010.

Devendra Kumar
 (DEVENDRA KUMAR)
 DIRECTOR (FINANCE)

Copy to:

To

1. The Directors of all Research Institutes/Zonal Project Directorates/National Research Centres/ Project Directorates/ASRB/ICAR Hqrs.
2. The Comptroller/Chief Finance & Accounts Officer/Senior Finance & Accounts Officer/Finance & Accounts Officer/Assistant Finance & Accounts Officer, of all Research Institutes/Zonal Project Directorates/National Research Centres/ Project Directorates/ASRB/ICAR Hqrs.

✓ 3. Shri Hans Raj, Information System officer, DK/IA may be requested to upload the letter on ICAR website.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN, NEW DELHI



F No. 22(B3)/2010-Cdn(A&A)

Dated the 23rd Dec, 2010OFFICE MEMORANDUM

Subject: Communication of sanction in case where the Director of an Institute approves a proposal by overruling the concerned Accounts officer – reg.

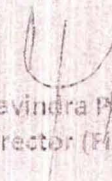
Reference is invited to provisions of bye-law 18 of the Rules and Bye-laws of ICAR where it has been *inter alia* specifies "In each Institute/Laboratory of the Society, the Chief Accounts officer or Accounts Officer-in-charge shall be responsible for scrutinizing the budget and all proposals involving financial implications, maintenance of accounts and its internal audit. They shall advise the Directors in all financial matters. The Director and/or the Management Committee shall have the power to over-rule his advice after recording reasons therefor. The Accounts officer concerned will send through the Director a six monthly report of such cases to the Financial Adviser of the Society who shall examine the same and place it before the Director-General along with his comments thereon."

2. In above context, it has been decided that in cases where Director and/or Management Committee over-rules concerned Accounts Officer or Accounts Officer-in-charge, corresponding clause to be added to sanction letter should read as follows.

"This sanction issues with the approval of the Director / IMC. The advice of Chief Accounts Officer / Accounts Officer-in-charge of Audit & Accounts Section was conveyed vide Dy. No..... Dated"

3. The Accounts officer will still required to send through the Director a six monthly report of such cases to the Financial Adviser of the Society who shall examine the same and place it before the Director-General along with his comments thereon

4. This issues with the approval of AS&FA (DARE/ICAR).


(Ravindra Pattar)
Director (Finance)

To

1. The Directors/Project Directors/Zonal Project Directors of all Research Institutes/NRCs/PDs/ZPDs/P&I/ASRB/ICAR Hqrs. etc.
2. The Comptrollers / Chief F&AOs / SF&AOs/ F&AOs / AF&AOs of all Research Institutes/NRCs/PDs/ZPDs/P&I/ASRB/ICAR Hqrs. etc.