F.No.22(26)/2012-CDN (A&A) Dated the 17th April, 2013

To

The Directors/Joint Directors/Project Directors of all Research Institutes/Project Directorates/National Research Centres and Bureaux.

SUB: Combined Proceedings of the 4 Zonal Workshops for Finance Officers of ICAR Institutes held during January 2013.

Sir,

A copy of the Combined Proceedings of the 4 Zonal Workshops for Finance Officers of ICAR Institutes held during January 2013, as approved by AS & FA, DARE/ICAR is forwarded herewith for information and necessary action.

Yours faithfully

(G.P. Sharma)
Deputy Director (Fin.)

Copy for information and necessary action to:

1. The Finance & Accts. Officers of all Research Institutes/Project Directorates/National Research Centres/Bureaux.
2. ADG(PIM)
3. All Accts. Officers of ICAR Hqrs/KAB-I/KAB-II/NASC Complex
4. Director (A)/Director (P)/Director (Works)
5. DS (GAC)
6. Sr. PPS to Secretary, DARE & DG, ICAR/PPS to Secretary, ICAR/PPS to AS & FA, DARE/ICAR
7. Shri Hans Raj, Information System Officer, DKMA, KAB-I for uploading the proceedings on ICAR Web-Site.
8. Secretary (Staff Side), CJSC, NRC on Meat, Hyderabad
9. Guard file
10. Spare Copies (10)
Combined Proceedings of the 4 Zonal Workshops for Finance Officers of ICAR Institutes held during January 2013.

Four Zonal Workshops for Finance Officers of ICAR Institutes was held during the month of January as per the schedule given below:

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>ZONE</th>
<th>Venue of Workshop</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>11.01.2013</td>
<td>SOUTH</td>
<td>NIANP, Bengaluru</td>
<td>26 38</td>
</tr>
<tr>
<td>2.</td>
<td>15.01.2013</td>
<td>NORTH</td>
<td>NASC Complex, DPSM, New Delhi</td>
<td>44 84</td>
</tr>
<tr>
<td>3.</td>
<td>21.01.2013</td>
<td>WEST</td>
<td>CIFE, Mumbai</td>
<td>21 48</td>
</tr>
<tr>
<td>4.</td>
<td>24.01.2013</td>
<td>EAST</td>
<td>NBSS&amp;LUP Regional Centre, Kolkata</td>
<td>20 34</td>
</tr>
</tbody>
</table>

2. The objectives of the workshops were to:

> Sensitize Finance Officers of ICAR Institutes on financial, accounting and auditing issues including FMS-MIS and e-governance.
> Disseminate information on Systemic changes initiated by the ICAR in matters related to Internal Audit mechanism (to be conducted by auditors of IPAI and Chartered Accountant) and Statutory audit (to be conducted by commercial wing instead of scientific department)
> Acquaint Finance Officers with proposed Budgetary & Accounting reforms as envisaged in the form of revised accounting procedure for Grants "Loans & Advances", Requisition Based Releases (RBR), Utilization of funds etc and Changes in Annual Accounts formats and revised submission schedule of Annual Account for approval by GB before its submission to C&AG.
> Develop better financial discipline by ensuring reduction in advances, reduction in audit paras, proper maintenance of book of accounts including Asset Register and clearance of pending items in Bank Reconciliation Statement.
> Improve the Pension Payment System in ICAR.

3. The workshop at New Delhi was chaired by Dr. S. Ayappan, Secretary (DARE) and Director General, ICAR. Sri. Arvind Kaushal, Additional Secretary (DARE) and Secretary, ICAR, also attended the workshop. Shri S.W. Oak, Former CGA, MOF, Govt. of India and Former Director (Fin.), ICAR delivered the keynote address.

4. All the four workshops were addressed by senior officials of ICAR Headquarters namely Sri. P. K. Pujari, AS & FA (ICAR/DARE), Sri. Devendra Kumar, Director (Finance), Sri. G. P. Sharma, Ms. Rashmi R. Rao and Sri. S. K. Pathak all Deputy Directors (Finance), ICAR Headquarters.
5. AS and FA (ICAR/DARE) drew the attention towards new initiatives being taken in ICAR for better accounting and financial management system, with emphasis on budgetary, financial, managerial control over the finance. While appreciating the efforts of the Finance & Accounts Officers at their respective Institutes, he observed that while working in Research Institutions, their role and responsibilities are different from those of other Ministries/Departments. The role of Finance Officers in ICAR is to primarily advice and guide Director on financial matters. He emphasized that the F&AOs should have a broader outlook in convergence with organizational goals and objectives. They should therefore ensure that mere mechanical application of rules does not result in undue constraints in achieving the set targets for the Institution. He further emphasized on the need for a more proactive role by the Finance & Accounts Officers in facilitating research. He also highlighted the need for better financial management and proper accounting keeping in mind the accounting standards, utilization of the funds with reference to the purpose and in accordance with the rules and regulations. He expressed the view that in future, such workshops should be organized where Administrative officers, Finance officers and Directors of Institutes should participate together to develop a better and effective decision making process. AS and FA informed that the process of preparation and completion of the Annual Accounts 2012-2013 has to be preponed by at least 15-25 days in view of the changed procedures. He also drew attention of all finance officers to obtain UCs from the concerned organizations/agencies. These compiled UCs thereafter can be sent to the Council for appending to the Annual Accounts.

6. Sri. Arvind Kaushal, Additional Secretary, DARE and Secretary, ICAR addressing the participants in the Workshop at Northern Zone, emphasized that the finance has a bigger role in implementation of the policies and the finance officers also have the responsibility to play their positive role to achieve the targets set for the organization. Shri Kaushal stressed upon strong internal finance mechanism in the organization. He advised the finance officers to update their knowledge with the latest rules, regulations and guidelines. He informed that several posts have been filled up in the finance cadre and the process for filling up vacant posts also will be expedited. He highlighted the importance of e-governance and stated that ICAR must take full advantage of ICT.

7. Dr. S. Ayyappan, Secretary, DARE and Director General, ICAR who also addressed participants of North Zone workshop apprised them about the exercise done for formulation and finalization of the 12th Plan document of ICAR (2012-2017). He expressed his satisfaction over the Audit Report for 2011-12 received from the Office of C&AG. He also supported the proposal that quarterly meetings of Directors of Institutes, Administration, and Finance may be held on regular basis for better interaction. He emphasized the need to have monthly meeting of Scientists/Administration/Finance Officers at the respective institutes. He emphasized that constant monitoring of expenditure is important as it helps in utilization of grants on time.
8. Sri. S.W. Oak, Former CGA, MOF, Govt. of India and Former Director (Fin.), ICAR, in his keynote address urged the participants to take full opportunity to interact with each other. He deliberated on accrual accounting at length. He mentioned that finance officers should perform their duties in free and fair manner and ensure that rules and regulations are followed in a very positive way. He emphasized that organization should move towards e-governance.

9. Director (Finance) gave an overview of the workshop. He also apprised the participants about fresh initiatives and major concerns in matters related to finance in ICAR and introduction of the Financial Management System/MIS. In his remarks, he further stressed on following important issues:

- Finance Officers should work in close co-ordination with administration of Institute and develop a synergy to help achieve organizational goals in a comprehensive manner.
- Greater emphasis on enhancing the efficiency and output in day to day functioning by greater usage of IT technologies.
- Finance Officers to take initiative and come up with innovation aimed at improving the output and efficiency at their work place.
- Finance Officers would be exposed to adequate training to help them widen their knowledge base and keep them abreast with the latest rules and changes.

10. In all the four workshops, the following presentations were made. Sri. Devendra Kumar, Director (Finance) made a presentation on general financial matters including FMS-MIS. Sri. G. P. Sharma, Deputy Director (Finance), made a presentation on Budgeting and Accounting matters. Ms. Rashmi R. Rao, Deputy Director (Finance) made a presentation on Internal Finance & Audit matters. Sri. S. K. Pathak, Deputy Director (Finance) made a presentation on Pension issues.

11. Important points highlighted in the presentation by Director (Finance) are as under:

11.1 Systemic Changes in Internal & Statutory Audit: Carrying out internal audit of ICAR Institutes has been entrusted to auditors from IPAI and Chartered Accountant firms who have been appointed by ICAR for the purpose from a list of empanelled Chartered Accountant firms of CAG.

The statutory audit of ICAR will henceforth be carried out by the commercial wing of C&AG instead of Principal Director of Audit (Scientific Department). Institutes were therefore requested to be prepared accordingly, as ICAR is not a commercial organization.
11.2 Procedural changes in submission of Annual Accounts & Release of Grant: The change in submission schedule of consolidated Annual Accounts of ICAR to the C&AG was explained. The Annual Accounts for 2012-2013 are now required to be submitted by 30th April 2013. From 2013-14, the visit of Financial Heads of Institutes to ICAR for submission of annual account will not normally be required. If needed the Financial Head may seek required clarification from ICAR through electronic medium. In all cases the last date for submission of annual account to ICAR is to be adhered to. Fund releases to Institutes from ICAR will be Requisition Based Releases (RBR) instead of the present system of proportionate releases from the next financial year i.e. 2013-2014. Institutes will be required to send RBR for Plan/Non Plan in prescribed Performa (which will be provided by ICAR). For AICRP, the concerned SMD would provide the RBR.

11.3 Issues of Financial Concern: Following were important financial concerns which need to be monitored regularly and improvement reported by every Institutes:
- Under utilization of Plan/Non Plan grants.
- Improper maintenance of Asset Register.
- Physical Verification not conducted by Institutes regularly.
- Long pending bank reconciliation.
- Delay in settlement of audit Para.
- Delay in settlement of advances.

All participants were directed to pay special attention on these issues and settle such matters under intimation to Headquarters/ICAR.

11.4 Shifting to FMS-MIS: An overview of the proposed Financial Management System (FMS) and Management Information System (MIS) was presented. This system would lead to comprehensive solution to supply Chain Management, Payroll Management, Project MIS and Financial Management. This Oracle based ERP will be implemented in two phases (1) first in 6 large Institutes followed by 14 medium size Institutes and (2) finally in 90 remaining Institutes. The solution will avoid duplicity of data entry and will automate most of the financial functions like: budgeting and budgetary control and coordination at the level of Institute and ICAR; accrual accounting, preparation of asset register; financial reporting, disclosure for better transparency and financial control. On the front of procurement and store, the solution will standardize different formats like, for raising requisition, purchase order and purchase reports; help in purchase control by tracking the flow of process right from on-line creation of indent to sending query/tender and finalizing order; receipt of material, stock entry and payment for supply. This application will also facilitate Inventory control and management. This all will increase speed, accuracy and transparency in purchase by informing about availability of stock and by generating different online reports.

11.5 Other Important Issues:
(a) ICAR has undertaken revision of the Delegation of Powers and Audit Manual. These are likely to be finalized shortly.
(b) Finance Officers should avoid raising objections in piecemeal manner as this affects the output of the Institutes.
12. Sri. G.P. Sharma, Deputy Director (Finance) in his presentation focused on different accounting and budgetary reforms under consideration at ICAR.

12.1 Timely surrender and detailed description of unspent balances:
Any saving of fund under Plan/Non-Plan etc. should be timely communicated and refunded back to ICAR for its reallocation to such institute which require additional fund. It has been made mandatory for all Institute to intimate the Budgetary head as well as its sub-head of the Budget (Plan/Non-Plan/Projects etc) under which amount are being surrendered/refunded by Institute to facilitate onward refund of the amount to GOI. Such details of refund will be mandatory, for which ICAR will provide the required Performa.

12.2 Revalidation of unspent balance:
Unspent balances of the releases made by ICAR Institutes to other units (under AICRPs to ICAR/Universities) shall not be revalidated. Provisional Utilization Certificate from units outside ICAR should be appended with the Annual Account.

12.3 Requisition based Releases (RBR) of Grants by ICAR:
First remittance for first two months of the financial year will be made without Requisition. For subsequent remittances from ICAR, Institute will be required to submit Requisition in the format indicating fund utilized and unspent balance. The Proforma for Requisition will be provided by ICAR. ICAR will take the unspent balance into account while remitting further fund to Institute. In case of schemes (viz; AICRP etc), where the funds are subsequently released by Institute to its various centers, after receiving from ICAR, the concerned SMD shall provide the Requisition Based Release (RBR) demand.

12.4 Accounting under Grant Head Loans & Advances modified:
ICAR shall henceforth be providing grants under the accounting head Loans & Advances for Interest Bearing and Interest free advances as well so as to do away with the negative balance in Annexure “G” of the Annual Account pertaining to S-Advances (Interest free Advances), for which ICAR had not been providing funds earlier. Loan and advances will henceforth include both: - 'interest bearing' and 'non-interest bearing'. All continuing recoveries for non-interest bearing advances allowed during 2012-13 will be over in 2013-14. Thus, from 2014-15 onwards there will be no negative balances under this head in Annexure “G” of the Annual Accounts.

12.5 Revised Guidelines on Re-appropriation of fund:
ICAR gets grants-in-aid under three Heads viz. "Grant for Creation of Capital Assets", "Grant in aid - Salaries" and "Grant in aid - General". Further, "Grant in aid - General" is subdivided into "Pension and Retirement Benefits", "Research and Operational Expenses", "Administrative expenses", "Travelling Allowances" and "Miscellaneous expenses".
Re-appropriation guidelines were laid down as under:

a. Re-appropriation from “Grant for Creation of Capital Asset” or from “Grant in aid-Salaries” to any other Head is not permitted;

b. Re-appropriation of “Grant Under Pension and Retirement Benefits” to “Grant in Head-Salaries” or to “Grant in aid-General” is not permitted;

c. Re-appropriation from “Travelling Allowance” to any other Head under sub-head of “Grant in aid-General” is not permitted.

d. Re-appropriation of fund is allowed only in following cases:

   i) Between different sub-heads of “Research and Operational Expenses”.

   ii) Between different sub-heads of “Administrative expenses”.

   iii) Between different sub-heads of “Miscellaneous expenses”.

12.6 Proper and complete Utilization of Govt. grants:

It shall be the general endeavour to prioritize utilization of Plan & Non-Plan Grants to the maximum possible extent. As per the guidelines of Ministry of Finance, 2/3rd expenditure should be ensured by December as only 1/3rd expenditure is permitted in the last quarter. Further, expenditure in March should not be more than 15%. Funds under TSP and NEH should also be utilized in full.

12.7 Annual Accounts Related Reforms:

(a) It has been decided to make onetime adjustment in figures to concile the figures of Institute with those appearing in the Annual Accounts. The Institutes are advised to concile their Asset Register figures with the Annual Account figures.

(b) Unspent balances of previous years form part of “Cash at Bank” in Schedule 7A. Accordingly, liability on this account created in Schedule 4 should appropriately reflect the breakup of this figure with regard to the various Budgetary Heads to which they pertain to. This would facilitate proper accounting of unspent balances of current years and previous years so that any refund made to the Govt by the ICAR Hqrs are done correctly against correct Budget head.

(c) New/modified formats to be included in R&P Account and Income and Expenditure Account of the Annual Account were presented.

(d) It is proposed that the Annual Accounts for NAIP, Education Division, NFBSARA and NICRA shall be compiled and consolidated separately from the next financial year (2013-14).

(e) GPF transactions after 10th of March result in negative balance under the Head GPF in the balance sheet of the Institute. Therefore, such transaction should be anticipated and remittances, if required, should be sought from the ICAR Headquarters.
13. Dr. A. K. Vasisth, ADG (PIM) made a presentation on EFC in the North Zone workshop. In other workshops, it was made by Ms. Rashmi R. Rao.

13.1 Expenditure Related issues:

(a) No new items of construction to be undertaken unless approved in XII Plan SFC/EFC.
(b) Construction work already started in XI Plan be given priority so that these are completed in the current financial year. However, any amount needed to be released as balance of the original estimate during 12th Plan (i.e. 2012-2013), a provision for the same must be made under Spill Over Works sub-Head of 12th Plan EFC.
(c) Procurement/replacement of essential equipment, furniture etc. required by Institute to be examined on a case to case basis subject to inclusion in XII Plan EFC.
(d) Expenditure to be incurred subject to availability of funds in RE 2012-13.
(e) Procedure for first and subsequent Revision of Cost Estimates (RCE) for EFC was clarified. The procedures for Revised Cost Estimates (RCE) is given at Annexure IV of the OM No. 1(3)/PFII/2001 of DoE, MoF, dated: 01.04.2010.

13.2 Formulation of EFC- Major Guidelines:

(a) Provisions for first year of XII Plan to be kept on realistic basis and not beyond 20% of allocation made in 2011-12.
(b) Budgetary Projection for new building/equipment to be supported with estimate from executing agency in case of works & from 1 or 2 manufacturers/suppliers in case of equipment.
(c) The estimates should be comprehensive in nature covering all the requirements for making the building functional like air conditioning, lifts, furniture, etc.
(d) Provision for repair & maintenance not to exceed 15% of the Plan budgetary support under works.

14. Ms. Rashmi R. Rao, Deputy Director (Fin.) also made presentation on position of Asset Register, Physical Verification and Outstanding Advances of various ICAR Institutes. Finance Officers were directed to update these records.

15. Sri. S.K. Pathak, Dy. Director (F) briefly outlined the procedure for authorizing pension. He emphasized on timely settlement of pension cases. The number of pension authorizing units under ICAR has been increased to 19. Sri. Pathak detailed the check list for authorizing pension. He also outlined the online grievance redress mechanism with respect to pension cases.
16. **Open House Discussion – Queries and clarifications:**

During Open House, many issues were raised. The various issues raised and clarifications given during discussion are recorded below:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Issue</th>
<th>Clarification</th>
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<tbody>
<tr>
<td></td>
<td><strong>MANAGEMENT OF FUNDS</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Director, NIANP raised the issue of the necessity to route the</td>
<td>The suggestion was agreed to. However, SMD would be kept in loop by forwarding a copy of fund requisition.</td>
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<td></td>
<td>requirement of funds through SMD, once EFC are approved and sanctioned</td>
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<td></td>
<td>Such releases can be made by Director (Finance) on the basis of</td>
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<td></td>
<td>Requisition of Funds Statement forwarded by concerned Director.</td>
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<td></td>
<td><strong>PROCUREMENT RELATED ISSUES</strong></td>
<td></td>
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<tr>
<td>2.</td>
<td>Procedure for outsourcing of specific services viz &quot;Data Entry Operator&quot;</td>
<td>Possibilities for outsourcing of Data Entry Operators from Private Agencies / NICSI may be explored. Provision may be made under 'Professional Services' to hire consultants, either retired or technical professionals, as per the guidelines issued by MoF.</td>
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<tr>
<td>3.</td>
<td>Payment for items costing Rs. 25,000/- or more, if quotations are</td>
<td>Normally, payment of Rs. 25,000/- or more is required to be made through e-payment. However, Rules are general in nature. Hence, if it is so required to make procurement by making payment exceeding Rs. 25,000/- on the spot, the same may be done with due diligence and discretion after ascertaining the authenticity of the firm etc. and recording the reasons/justification for deviations.</td>
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<td>collected by a Committee and purchases made.</td>
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<td>4.</td>
<td>Is it possible to continue to use the Unserviceable items after</td>
<td>There is no restriction on usage of an item declared unserviceable but awaiting auction and disposal.</td>
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<td>condemnation but prior to their auction and final disposal?</td>
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<td>5.</td>
<td>Whether the ICAR guidelines relaxing the need to seek prior</td>
<td>Units should follow the provisions of GFR. The ICAR guidelines referred to was issued prior to the introduction of the revised GFR. Further clarification shall be issued by Council in this regard.</td>
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<td>concurrence of Internal Finance for expenses up to Rs. 3.00 lakhs</td>
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<td>still in force, since the same is in contravention to the provisions</td>
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<td>6.</td>
<td>Whether equipments/assets can be auctioned below its Reserved Price.</td>
<td>Auction can take place at a price below the reserve price, which has been arrived at after deducting the accumulated depreciation from the gross value of an asset or by a committee constituted for such purpose, observing the formalities as laid down in GFR. However, it has to be ensured that due process of auction has been followed and there is no cartelization or insufficient publicity.</td>
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<td>7.</td>
<td>Whether Indian Agent of an imported equipment having qualified for supply of equipment on FOR basis can be issued CDEC (Custom Duty Exemption Certificate), if the FOR rates are against CDEC Certificates.</td>
<td>Such types of bids may not be entertained.</td>
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<tr>
<td>8.</td>
<td>Action to be taken when even after 2-3 attempts of inviting bids with wide publicity as per GFRs, do not yield any results.</td>
<td>Such situations are exceptional and not regular. It has to be ensured that specifications were not brand specific leading to poor response. It has to be ensured about wide publicity and reasonability of prices. Proposal can be processed by recording reasons for doing so on a case to case basis. Chapter 6 to 11 of the Purchase Manual issued by the MoF provides ample guidelines in dealing such cases.</td>
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(C) TAX RELATED MATTERS

<p>| 9. | Information about ICAR's PAN number which is needed for Service Tax Registration of the Unit. | The PAN details of ICAR will be uploaded on the website of the Council. |
| 10. | As per Income Tax Gazette notification 75% of the Service tax to be paid by the Institute availing the services. | The issue would be examined in the Council after examining the relevant notification of Income Tax. |
| 11. | Whether Income Tax is chargeable while undertaking Consultancy Projects. | The matter has been examined in the Council by a Committee. It was decided that all units will take up the matter with their respective Income Tax Authority seeking Income Tax exemption on Consultancy. However, the issue will be re-examined in the Council again. |</p>
<table>
<thead>
<tr>
<th>(D) CADRE RELATED ISSUES</th>
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<tbody>
<tr>
<td>12. Cadre Management of Finance personnel should be with the Finance Division at ICAR Hqrs.</td>
</tr>
<tr>
<td>13. Disparity of pay scales of JAO, AF&amp;AO vis-à-vis Assistants and Section Officers.</td>
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<tr>
<td>14. Raising the minimum services from 3 years to 5 years for getting promoted from JAO to AF&amp;AO, puts serving JAO in a disadvantageous position.</td>
</tr>
<tr>
<td>15. Handling of Audit &amp; Account Section by JAO in a number of Institutes, due to unavailability of AF&amp;AO - Upgradation of such posts as AFA&amp;O and qualifying service for becoming eligible for promotion to AF&amp;AO re-fixed at 3 years as earlier.</td>
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<table>
<thead>
<tr>
<th>(E) OTHER MISCELLANEOUS ISSUES</th>
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<tbody>
<tr>
<td>16. Internal Audit by Chartered Accountants.</td>
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<tr>
<td>17. Payment of Gratuity in the case of Temporary status official who served organization for more than 10 years before his retirement. (Raised by IGFRI, since IVRI, the pension authorizing office has turned down the proposal)</td>
</tr>
<tr>
<td>18. Payment in cash to Non-Officials.</td>
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<tr>
<td>19. Status of CL (TS) vis-à-vis introduction of the New Pension Scheme w.e.f 01.01.2004, in cases where they retired soon after their regularization.</td>
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</table>
20. ICAR does not have a mechanism to issue clarification to the issues forwarded by various ICAR Institutes. The issue would be examined and if needed a separate cell would be developed in the Finance Division of ICAR with a competent F&AO to ensure that on all such issues forwarded by various Institutes, suitable clarifications are issued.

21. Issue of travel by private airlines. GoI guidelines are required to be followed.

22. Regulation of mileage allowance in absence approved rates of State Government. In absence of approved rates, Institutes should strictly follow the Rule and regulate the claims as under SR 46 (a) of Fr Sr Part: II: Travelling Allowance. In case of travel by taxi on routes where public conveyance exists, the rate may be restricted to the entitled train fare.

17. Following points emerged as Action points at ICAR Hqrs:

17.1 Proforma for Fund release under RBR: Fund release to Institutes from ICAR will be switched over to a system of Requisition Based Remittances (RBR) instead of the present system of proportionate releases from the next financial year i.e. 2013-2014. Institutes will be required to send SOE for Plan/Non Plan in prescribed Performa to be prescribed by ICAR.

Two separate Proforma are to be developed for Requisition Based Releases (RBR) one for Institute Plan/Non-Plan funds and other for AICRP Funds.

17.2 Surrender of Funds Proforma: It is mandatory for all Institute to intimate the major head as well as sub-head of the Budget (Plan/Non-Plan/Projects etc) under which amount are surrendered/refunded by Institute to facilitate onward refund of the amount to GOI. ICAR will provide the required Performa for the purpose.

17.3 Notification on Concurrence of Internal Finance of Institute: A clarification is issued regarding the guidelines issued earlier with respect to the relaxation to obtain prior concurrence of Internal Finance for procurement less than a value of Rs. 3.00 lakhs, in view of the revised GFR, 2005.

17.4 Cadre Related Matters:

(i) Disparity in pay scales of JAO, AF&AO vis-à-vis Assistants and Section Officers to be examined in Council.

(ii) Up gradation of posts of JAO to AF&AO and filling up these posts through existing JAO by reducing minimum service requirement to 3 years as earlier to be examined in Council.

17.5 The issue related to regularization of CL (T5) would be taken up with DoPT and guidelines received from DoPT shall be communicated to Institutes.
17.6 A mechanism in Finance Division of ICAR is to be put in place to issue clarifications on issues referred by Institutes.

17.7 ICAR’s PAN to be uploaded on the ICAR website.