

**PRIORITY / IMMEDIATE**  
**TIME BOUND**

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

FIN F.No. 1(15)/2022-Budget

Dated the 09 Sept., 2025

**Sub: Revised Estimates for 2025-26 and Budget Estimates for 2026-27– Submission of proposals to the Ministry of Finance.**

The preparation of the Revised Estimates for 2025-26 and Budget Estimates for 2026-27 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 2025-26 and Budget Estimates for 2026-27) under Unified budget are received from the Directors of Institutes/Project Directorates and National Research Centres/Project Coordinators including PC Units etc. latest by 12th September, 2025 in the prescribed Proforma (Annexures I to V) for approval, with an advance copy thereof to the undersigned for timely completion.

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 to the Budget Section latest by **17<sup>th</sup> September, 2025** positively duly approved by their respective DDG/ADG concerned.

3. The procedure indicated below should be followed for the preparation and submission of Revised Estimates for 2025-26 and Budget Estimates for 2026-27.

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***It may be noted that the Budget proposals for RE 2025-26 and BE 2026-27 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 [budgetcircular2526icar@gmail.com](mailto:budgetcircular2526icar@gmail.com) latest by **17<sup>th</sup> September, 2025** for the purpose of consolidation at the Hqrs. **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 2026-27.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, D) -> 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 \*\*\*\*.
- While filling **Annexure I**, the three columns viz., Actual Expenditure till August, 2025 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”, “TSP” and SCSP components may be filled separately in Annexure I (B), Annexure I (C) and Annexure I (D) respectively.***
- 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 2026-27** 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 [budgetcircular2526icar@gmail.com](mailto:budgetcircular2526icar@gmail.com) with the subject line “**ICAR Unified Budget 2026-27**” 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 should be **Rupees in Lakhs only**.

#### **ESTIMATES OF EXPENDITURE:**

#### **REVISED ESTIMATES FOR 2025-26 & BUDGET ESTIMATES FOR 2026-27**

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**Important Instructions for Submitting the demands in respect of Other than NEH & TSP,  
 NEH,TSP and SCSP component in RE 2025-26 and BE 2026-27 Estimates.**

The Annexure I of the ICAR’s Budget Circular 2026-27 may be used for the purpose of filling up of data in respect of RE 2025-26 and BE 2026-27 proposals. However, The Annexure I has been divided in 4 parts viz. Annexure I (A), Annexure I (B), Annexure I (C) and Annexure I (D).

- ❖ Annexure I (A) **{for Other than NEH TSP SCSP allocations}** may be filled for proposals relating to Other than NEH & TSP allocations.
- ❖ 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. No allocations are available under Grants-in-Aid Salaries in this Annexure.
- ❖ Annexure I (C) **{for TSP allocations}** may be filled by the Units having their Regional Centers, 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.
- ❖ Annexure I (D) **{for SCSP allocations}** may be filled for proposals relating to SCSP allocations. No allocations are available under Grants-in-Aid Salaries in this Annexure.

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

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**REVISED ESTIMATES FOR 2025-26 & BUDGET ESTIMATES FOR 2026-27(contd...)**

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/proposed in the EFC/SFC for the respective units**, progress of expenditure for the first five months in 2025-26 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. The Revised Estimates should be a realistic estimation of likely expenditure till the close of FY. **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 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.
  - 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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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 Actual for 2023-24 and 2024-25 to be reconciled with total expenditure as per Receipts & Payments account for the respective years. Actual till August, 2025 should be the same as figures reported to Accounts Section of the Council in the Monthly Expenditure Statements.
- (c) 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 since, 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.**

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 **17<sup>th</sup> September, 2025 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.

(Kunal Kalia)  
Dy. Director (Finance)

**Distribution:**

- (1) DDG, ADG (Crop Science)
- (2) DDG, ADG (Horticulture Science)
- (3) DDG, ADG (Agricultural Engineering)
- (4) DDG, ADG (Animal Science)
- (5) DDG, ADG (Fisheries)
- (6) DDG, ADG (Agricultural Extension)
- (7) DDG, ADG (NRM)
- (8) DDG, ADG (Agricultural Education)
- (9) ADG(NASF), ND (NAHEP)

**Copy to:**

- (1) *The Directors of all the Research Institutes and all Project Coordinators / Project Directorates / National Research Centres / Zonal Project Directors.*
- (2) Director (Admn.)
- (3) JS (Personnel Division)
- (4) DS(GAC), ICAR Hqrs. – *for submitting consolidated information in respect of all components of ICAR Hqrs. at Krishi Bhawan, Krishi Anusandhan Bhawan and NASC Complex (Works – E&M Section).*
- (5) DS (Cash), ICAR.
- (6) All Finance & Accounts Officers at the ICAR Hqrs., KB/KAB-I/II.
- (7) CTO, (DKMA), KAB - for posting the OM on ICAR's website.
- (8) All concerned Institute Administration Sections in the Council. *The Administrative Sections should send the budget proposals complete in all respects, in the prescribed Proforma duly approved by DDG / ADG concerned to the Budget Section by 17<sup>th</sup> September, 2025. 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. **12th September, 2025.***

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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 & D), 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.