

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN NEW DELHI**

Fin. No. 1-1/2023-Accts.-II

Dated 11th April, 2023.

To

The Directors/Project Directors of All Research Institutes/Directorates/
Bureaus/NRCs/ATARIs/NASF/DKMA/NAHEP/F&A Unit

Subject:- Preparation of Annual Accounts for the year 2022-23 - regarding.


In continuation of Council's letter of even number dated 24.03.2023, the following modifications/changes have also been made in the format of the Consolidated Annual Accounts for the year 2022-23 as per the fund allocation of the Govt. Grant in respect of Scheme and Non Scheme:-

Sl.No.	Schedule	Instructions
1	Sub-Schedule 4	A column is added in the format of Sub-Schedule 4 i.e.Col.No.9 "Amount lapsed during the year"
2	Annexure to 9A-1	A new components i.e. "Additional support provided under Non-Scheme etc." is also included in the list of Break-up of expenditure related to Schemes/Project
3	Annexure to R&P A/c (New Format)	The following modifications has been made in the format of Annexure to R&P A/c (New Format):- 1. Col. No. II (a) i.e. "Govt. Grant" under Grants Received from Govt. Grant has been bifurcated into two sub-head i.e. (i) Scheme (ii) Non Scheme in Receipt side. 2. Sub-head (i) Scheme (ii) Non Scheme has been created in Govt. Grant under (a) Establishment (b) Administrative and (c) Research and Col. VIII (a) Govt. Grant under Misc. Expenses in Payment side. 3. Further, a column has been made under VII (m) Deposit Scheme Payments i.e. "Amount lapsed under Deposit Scheme." in payment side.
4	R & P (Old Format)	A column has been made in the format of R&P (Old Format) in Payment side i.e. 2(b) "Govt. Grant Non-Schemes (Annexure D)"
5	Annexure D	A new format i.e. Annexure 'D' has been included for showing Additional Budget allocation out of Non-Scheme Budget (1270) during 2022-23
6	Annexure G	Column No.1 (A) at Annexure 'G' i.e. "Govt. Grant - Institute" has been bifurcated into two sub-head i.e. (i) Scheme (ii) Non Scheme.
7	List of Scheme and Sub-Scheme	Additional Financial Support out of Non-Schemes (Annexure 'D') is added with other component under ICAR Hqr. Code '204'.

All the Heads of Finance wing of ICAR Units are requested to comply with the above instructions and instructions issued vide council's letter dated 24.03.2023 as well as audit observations 2021-22 strictly while preparing Annual Accounts 2022-23 of their respective unit.

You are, therefore, requested to send the Annual Accounts for the year 2022-23 complete in all respects with all the schedules/annexure to the Council latest by 30-04-2023, positively.

Yours faithfully,


(Rajesh Sahay)
Director (Finance) 11/04/2023

List of Enclosures uploaded on ICAR website under 'Financial Circulars->Annual Accounts 2022-23.

1. Revised Format of Consolidated Annual Accounts 2022-23.
2. Revised list of Scheme and Sub-Scheme.