

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI - 110014

F.No. 1(18)/2010-Budget

Dated the 8th September, 2010

Sub: Revised Estimates for 2010-11 and Budget Estimates for 2011-12 both under Plan and Non Plan – submission of proposals to the Ministry of Finance.

The preparation of the Revised Estimates for 2010-11 and Budget Estimates for 2011-12 has 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. In order to ensure that the Budget is presented to the SFC/GB/Parliament by the due date, a rigid time schedule has to be followed in this respect. Sufficient time has also to be given to the Ministry of Finance for examination of the budget proposals. It is requested that budget proposal (Revised Estimates for 2010-11 and Budget Estimates for 2011-12) both under "Plan" and "Non-Plan" should be submitted directly to the concerned DDG/Deputy Secretary/Under Secretary of the Council Headquarters latest by the 17th September, 2010 in the prescribed Performa (Annexures I to V) and copy thereof to the undersigned also. The budget proposals are to be scrutinized by the Administrative Sections before the Council's Budget is prepared in a consolidated manner. The new schemes to be undertaken and new posts to be created during 2010-11 will have to be got approved by the Ministry of Finance before budget provision is proposed for inclusion. The procedure indicated below should be followed for the preparation and submission of Revised Estimates for 2010-11 and Budget Estimates for 2011-12.

The concerned Administrative section after scrutiny will send the budget proposals for 'NON-PLAN' to the Budget Section latest by 22nd September, 2010 positively duly approved by their respective DDG/Deputy Secretary concerned. As regards the "Plan" Revised Estimates for 2010-11 and Budget Estimates for 2011-12 duly approved by DDG concerned may be sent to ADG(PI&M).

The Soft copies of the budget proposals as contained in Annexure I (for both Plan and Non-Plan) and Annexure II (for Revenue Receipts) are required to be simultaneously e-mailed to budget.icar@gmail.com latest by 17th September, 2010 for the purpose of consolidation at the Hqrs. It may kindly be noted that the budget figures of an institute will be accepted only after receipt of soft copy of the excel sheet.

The Software for submitting Budget information (Annexure I & II) may be downloaded from ICAR website at <http://www.icar.org.in/ICARBudget2011-12.xls>. Please fill-up all the relevant information in the cells of excel worksheets "Plan" and "Non-Plan". Most of the details to be filled-up here are self explanatory. Institute name, and Division Name can be selected from the options available. After completing the details, please click the "Generate XML" button, as a result of this action the xml file for the Institute would be generated automatically e.g. for **IARI** - *IARIDelhi.xml*, for **CIRCOT** - *CIRCOTMumbai.xml*, **CPCRI** - *CPCRIKasargod.xml* etc. This filename should not be changed in any case.

Please send the xml file as attachment through email to budget.icar@gmail.com **with the subject line "ICAR Budget 2011-12" ONLY.** Information once submitted will be treated as final. However, under exceptional circumstances, the revised proposal may be emailed with the subject line as **"ICAR Budget 2011-12 Revised"**. Such revision would be accepted only once.

In case of any further clarification relating to the preparation of the soft copies, Sh. Himanshu, Scientist (ARIS), ICAR Hq. may be contacted at 011-25843369 or through e-mail id himanshu@icar.org.in.

ESTIMATES OF EXPENDITURE:

(a) REVISED ESTIMATES FOR 2010-11

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 progress of expenditure for the first five months in 2010-11 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. It may be noted that the Revised Estimates are intended to indicate to the Parliament a more realistic estimation of the likely receipts and expenditure of the Government. The estimating Authority should not however, attempt to hold on funds without regard to their actual requirements. The final requirements for the remaining part of the year should then be assessed carefully, keeping in view the economy instructions issued by the Govt. of India/Council from time to time and circulated to the Institutes/NRCs/PDs/P&I/ ASRB etc. by the Council.

(b) BUDGET ESTIMATES FOR 2011-12

No lump-sum or ad-hoc provision, unless, there are very strong reasons to do so, should normally 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 effect the spending capacity of the authorities concerned should be borne in mind. The Public Accounts Committee takes adverse view of any savings/excesses resulting from the original budget provisions.


ESTIMATES FOR RECEIPTS:

The estimates of Revenue Receipts may be prepared in the prescribed Performa (Annexure II). The revenue anticipated to be realized during the current year and next year should be calculated very carefully. As the Council is paid a net grant (Gross anticipated expenditure minus anticipated revenue), any shortfall in realizing the anticipated revenue receipts is likely to affect the availability of funds.

As the estimates for 2010-11 and 2011-12 are to be framed adopting the system of Project Based Budgeting, it is necessary to undertake systematic review of all programmes and schemes or at least the major programmes and schemes and also determine their priority while framing the expenditure estimates. Keeping in view the instructions issued by the Ministry of Finance from time to time the guidelines for preparation of the Budget Estimates have been prepared and are enclosed.

Since the proposals are to be submitted to the Ministry of Finance as per prescribed schedule, it may be ensured that the proposals must reach ICAR Headquarters latest by the 17th September, 2010 positively. 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, especially in view of the decision of the government that no re-appropriation from 'PLAN' to 'NON-PLAN' and/or vice-versa will be permitted by the Govt.

It has been made very clear by the Finance Ministry that Budget Estimates for 2011-12 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 2010-11 was for meeting exceptional circumstances. The same are 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 year unless matching savings are located or internal resources are generated to match the additional requirement.


8/9/2010
(Rashmi R. Rao)
Deputy Director (Finance)

Distribution:

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

Copy also forwarded to:

- (1) All DDGs, ADGs, DS(P&A), DS(GAC), DS(Edn.), ND(NAIP), Director (Fin.) NAIP, Director (P), Director (Works), Director(P&I) and Secy.(ASRB).
- (2) All Under Secretaries, at the ICAR Headquarters, KB/KAB-I/II, New Delhi.
- (3) All Branch Officers and Finance & Accounts Officers at the ICAR Hqrs., KB/KAB-I/II.
- (4) Shri Hans Raj, Information System Officer, (DIPA) KAB-I for posting the same on ICAR Web-Site.
- (5) All concerned Sections in the Council. *The administrative Sections should send the budget proposals in a self contained note, complete in all respects, in the prescribed Performa duly approved by DDG / Deputy Secretary concerned to the Budget Section by 22nd September, 2010. 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. 17th September, 2010.*
- (6) **Pension Section** - *They may please send Institute-wise/Headquarter-wise Budget proposals in respect of Pension and Gratuity payments to be made for which provision is required in the Revised Estimates for 2010-11 and Budget Estimates for 2011-12.*
- (7) **International Cooperation Section** - *They may please send a consolidated budget proposals under Sub-head 'Local Living Cost' of the foreign expert "Annual Membership Fee" for International Organizational and "International Cooperation" after obtaining the requisite details from the Institutes and others for inclusion in the Revised Estimates for 2010-11 and Budget Estimates for 2011-12.*
- (8) **Estt. III Section** *for submission of proposals in respect of Compassionate Funds.*
- (9) **CDN Section** *for submission of proposals in respect of Sports.*
- (10) **Gen. Admn. Section** *for submission of proposals in respect of Works.*
- (11) Secretary, ASRB, ICAR, KAB, New Delhi *for submission of proposals in respect of ASRB.*
- (12) **Director (P&I), ICAR** *for submission of proposals in respect of P&I Division (including printing and Publications).*
- (13) **ADG(PI&M)/PI&M Section, ICAR** - *The information regarding the requirements of the Foreign Components in the Revised Estimates for 2010-11 and Budget Estimates for 2011-12 may please be called for in the performa prescribed by the Ministry of Finance from the respective Institutes etc. and the same furnished to the Ministry of Finance on due date as in the last year as required by IC-II Section.*

It is requested that all budget proposals may please be sent to the Budget Section in the prescribed performa (Annexure I, II & III) and complete in all respects duly scrutinized and approved by the concerned Under Secretary/Deputy Secretary/DDG. The Plan proposals for RE 2010-11 and BE 2011-12 may please be sent to ADG(PI&M)/PI&M Section. Since the proposals are to be sent to the Ministry of Finance for approval, it is requested that budget proposals complete in all respects duly scrutinized may be sent to Budget Section, ICAR by 22nd September, 2010 positively.

**Guidelines for preparation of Revised Estimates for 2010-11 and
Budget Estimates for 2011-12**

With a view to reform the existing system of budgeting, it has been decided to link the budget heads and with the heads of accounts to which the expenditure are finally booked. This will not only facilitate in monitoring the expenditure and controlling the budget but also facilitate in creating synchronization with the annual accounts. With this view the formats of the RE 2010-11 and BE 2011-12 proposals have been changed. You are requested to strictly provide the information in the enclosed format and any deviation in this regard would result in non-acceptance of the proposal by the Council. **In this regard it is also stated that only one format is required to be filled up from now onwards which includes the budgetary requirements of pension as well as loans and advances.** This will also exhibit the details of the revenue receipts relating to RE 2010-11 and BE 2011-12. It may be noted that all the figures filled up in the Excel file should be entered in lakhs of ₹ only. The detailed guidelines for filling up the modified formats are as given below:-

- **It may be ensured that all figures being submitted in Annexure I and II are provided in lakhs of ₹ (₹ in lakhs)**
- While filling up the information for BE 2010-11 under Non-Plan i.e. column 5 of Annexure I (Non-Plan), it may be ensured that the totals of various sub-heads viz. Establishment Expenses, Traveling Expenses, Research and Operational Expenses, Administrative Expenses and Miscellaneous Expenses are exactly the same as that communicated to you by the Council while communicating Non-Plan Budget 2010-11. *The allocation from out of Revenue Receipts done by the Institutes and additional funds, if any, allocated by the Council may not be included in BE 2010-11 (Column 5 – Annexure I)*

Capital

This will relate to all the items as reflected in Schedule (5) of the Annual Accounts.

1. Works :-

- (a) Land – will include provisions for acquiring land if provided in the EFC
- (b) Buildings – will relate to constructions of office buildings, residential buildings, minor works if such minor work results in creation of as asset or structure of Capital nature, roads, ponds, tanks etc.

2. Equipments – will include equipments of all nature to be categorized under assets and reflected in Schedule 5 of the Annual Accounts.

3. Information Technology – Budget provision under this head to be made as per the provisions of the EFC.

4. to 7. – will include budgetary estimates for library books and journals, vehicle & vessels, livestock, and furniture & fixtures.

8. Others – Any item of capital nature not being covered in the above heads will be included.

Revenue

1. Establishment Expenses – will reflect all the items as listed in Schedule 16 of the Annual Accounts such as Salaries, Wages, OTA, Pension & other Retirement Benefits and Loans & Advances, items of which are as reflected in (b) and (c) in Part 'B' of Schedule 7 of the Annual Accounts pertaining to Advances to employees. *The information pertaining to the arrears of the Sixth CPC paid during 2008-09, 2009-10 & 2010-11 (if any) under Establishment Charges,*

Wages and Pension & Other retirement benefits may be reflected separately at the relevant place in the Budget Circular 2011-12.

2. Traveling Allowance – Separate provisions for domestic TA and foreign TA to be indicated. Further it may be ensured that requirements are of realistic basis keeping in view the austerity measures of the Govt. in this regard. It may also be noted that allocation under domestic and foreign TA will be made separately. Requirements under foreign TA need to be adequately justified and supported with details.

3. Research & Operational Expenses – will indicate the budgetary requirements under all the heads as indicated in Schedule 17 of the Annual Accounts such as chemicals, consumable, glassware, fertilizers, seeds, salts and minerals, farm manure, other consumable photograph expenses, computer hire charges and other items covered under research and operational head of accounts.

4. Administrative Expenses – The requirements under administrative expenses will be projected on both items which have been detailed in Schedule 18 of the Annual Accounts and will so as to include in the following:

- (a) Infrastructure – shall include requirements of electricity charges, water, security, rent, taxes etc.
- (b) Communication – which includes postage, telephone and other related charges
- (c) Repairs & Maintenance – shall include repair of equipments, vehicles and other assets and repair & maintenance of office buildings, residential buildings and provision for minor works for meeting the requirements of other repairs/ renovation.
- (d) Other items as listed in Schedule 18.

5. Miscellaneous Expenses – shall include provisions of HRD (Plan item), “Other Items” such as fellowship, scholarships etc., publicity and exhibitions and guest house maintenance. Other miscellaneous items may also be indicated as brought out in Schedule 20.

Revenue receipts (Annexure II)

The Revenue Generation Target is the Target fixed by the Council for the year 2010-11 only and **does not include the Targets fixed for Revolving Fund Schemes.**

1. Revenue receipts – Realization of the revenue up to 31.8.2010 and likely to be realized from 1.9.2010 to 31.3.2011 will be reflected in sub-heads as provided in schedule 8 indicating income from sales and income from services, schedule 10 detailing income from fee and subscriptions, schedule 12 – income from royalty and publications, and interest on loans and advances and other income covered under schedule 14, except sale proceeds on disposal of assets.

2. Interest earned on Short Term Deposits – shall include the items as detailed in schedule 13 except interest on loans and advances which has been included in the revenue receipts at (1) above.

3. Sale proceeds on disposal of Assets if any to be reflected separately.

4. Recovery of Loans & Advances and

5. Other income, if any, not covered in the above heads.

It may also be noted that based on the submitted information, the tentative revenue generation targets for 2011-12 has been indicated in the excel sheet. This is just for the purpose of assessment of Budget Estimates 2011-12 and may not be taken as final targets for the year 2011-12.

Since the basic focus is on matching the budget heads with the expenditure heads, the budgetary allocations by the Council will be made head-wise based on the requirements as reflected by the institutes in the various heads as indicated in Annexure I of the format, it is to request that the detailed exercise be carried out by the Institute for proper exhibiting of the figures in various heads on the basis of **actual cash requirements** so as to avoid any problems at later stage. The Directors of the Institutes are requested to personally monitor this issue and ensure the correctness of the projection so made for the purpose.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Revised Estimates for 2010-11 and Budget Estimates for 2011-12 in respect of :

<Name of the Institute>

Plan / Non-Plan

Name of the Division :

<Name of the Division>

(& in lakhs)

S. No.	Head	Actuals for		BE 2010-11	RE for 2010-11			Variations between Col. 5 & 8 Excess(+) / Saving (-)	%age Variations between Col. 4 & 8	BE for 2011-12	Variations between Col. 5 & 11 Excess(+) / Saving (-)	%age Variations between Col. 4 & 11
		2008-09	2009-10		Actual expenditure till August, 2010	Anticipated requirement for remaining 7 months	Total col. (6+7)					
1	2	3	4	5	6	7	8	9	10	11	12	13
CAPITAL												
1	Works						0.00	0.00	0.00		0.00	0.00
	A. Land						0.00	0.00	0.00		0.00	0.00
	B. Building						0.00	0.00	0.00		0.00	0.00
	i. Office building						0.00	0.00	0.00		0.00	0.00
	ii. Residential building						0.00	0.00	0.00		0.00	0.00
	iii. Minor Works						0.00	0.00	0.00		0.00	0.00
2	Equipments						0.00	0.00	0.00		0.00	0.00
3	Information Technology						0.00	0.00	0.00		0.00	0.00
4	Library Books and Journals						0.00	0.00	0.00		0.00	0.00
5	Vehicles & Vessels						0.00	0.00	0.00		0.00	0.00
6	Livestock						0.00	0.00	0.00		0.00	0.00
7	Furniture & fixtures						0.00	0.00	0.00		0.00	0.00
8	Others						0.00	0.00	0.00		0.00	0.00
Total - Capital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE												
1	Establishment Expenses											
	A. Salaries											
	i.a. Establishment Charges - Regular						0.00	0.00	0.00		0.00	0.00
	i.b. Establishment Charges - Arrears						0.00	0.00	0.00		0.00	0.00
	ii.a. Wages - Regular						0.00	0.00	0.00		0.00	0.00
	ii.b. Wages - Arrears						0.00	0.00	0.00		0.00	0.00
	iii. Overtime Allowance						0.00	0.00	0.00		0.00	0.00
	B.i. Pension & Other Retirement Benefits - Regular						0.00	0.00	0.00		0.00	0.00
	B.ii. Pension & Other Retirement Benefits - Arrears						0.00	0.00	0.00		0.00	0.00
	C. Loans and Advances						0.00	0.00	0.00		0.00	0.00
Total - Establishment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Traveling Allowance											
	A. Domestic TA / Transfer TA						0.00	0.00	0.00		0.00	0.00
	B. Foreign TA						0.00	0.00	0.00		0.00	0.00
Total - TA		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Circular 2011-12

S. No.	Head	Actuals for		BE 2010-11	RE for 2010-11		Total col. (6+7)	Variations between Col. 5 & 8 Excess(+) / Saving (-)	%age Variations between Col. 4 & 8	BE for 2011-12	Variations between Col. 5 & 11 Excess(+) / Saving (-)	Variation between Col. 4 & 11
		2008-09	2009-10		Actual expenditure till August, 2010	Anticipated requirement for remaining 7 months						
1	2	3	4	5	6	7	8	9	10	11	12	13
3	Research & Operational Expenses											
	A. Research Expenses						0.00	0.00	0.00		0.00	0.00
	B. Operational Expenses						0.00	0.00	0.00		0.00	0.00
	Total - Research & Operational Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Administrative Expenses											
	A. Infrastructure						0.00	0.00	0.00		0.00	0.00
	B. Communication						0.00	0.00	0.00		0.00	0.00
	C. Repairs & Maintenance											
	i. Equipments, Vehicles & Others						0.00	0.00	0.00		0.00	0.00
	ii. Office building						0.00	0.00	0.00		0.00	0.00
	iii. Residential building						0.00	0.00	0.00		0.00	0.00
	iv. Minor Works						0.00	0.00	0.00		0.00	0.00
	D. Others (excluding TA)						0.00	0.00	0.00		0.00	0.00
	Total Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Miscellaneous Expenses											
	A. HRD						0.00	0.00	0.00		0.00	0.00
	B. Other Items (Fellowships, Scholarships etc.)						0.00	0.00	0.00		0.00	0.00
	C. Publicity & Exhibitions						0.00	0.00	0.00		0.00	0.00
	D. Guest House – Maintenance						0.00	0.00	0.00		0.00	0.00
	E. Other Miscellaneous						0.00	0.00	0.00		0.00	0.00
	Total Misc. Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (Capital + Revenue)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Circular 2011-12

Information regarding actual realization of revenue receipts on the basis of target fixed for 2010-11, interest earned on short-term deposits, recoveries of 'Loans and Advances' and Others during the year 2010-11

(₹ in lakhs)

Sl. No.	Particulars	Target fixed for Revenue Receipts during 2010-11	Actual realisation till August, 2010	Likely to be realized in the remaining 7 months	Total (Col. 4+5)	%age achievement (likely to be achieved with respect to the Target)
1	2	3	4	5	6	7
1	Revenue Receipts					
	i. Income from Sales	-			0.00	
	ii. Income from Services	-			0.00	
	iii. Fee and Subscriptions	-			0.00	
	iv. Income from Investments (for Headquarters only)	-			0.00	
	v. Income from Royalty & Publications	-			0.00	
	vi. Interest on Loans & Advances	-			0.00	
	vii. Other Income (except sale proceeds on disposal of Assets)	-			0.00	
	Total	0.00	0.00	0.00	0.00	
2	Interest earned on Short Term Deposits	-			0.00	
3	Sale proceeds on disposal of Assets	-			0.00	
4	Recovery of Loans and Advances	-			0.00	
5	Others, if any	-			0.00	
	Grand Total	0.00	0.00	0.00	0.00	

Proposed Revenue Generation Target
for the year 2011-12
0.00

PROFORMA

ESTIMATED STRENGTH OF ESTABLISHMENT AND EXPENDITURE ON SALARY

Sl. No.	Estimated strength as on 1 st March, 2010	Category	BE 2010-11	RE 2010-11	BE 2011-12
1		A-Officers			
2		Total Officers			
3		B- Staff			
4		Total Staff			

Sl. No.	No. of post vacant	Period for which provision made in RE for 2010-11	Pay	D.A.	Other Allowance	TA	Total
1							
2							

Similar information may also be furnished regarding provision made for vacant post in the Budget Estimates for 2011-12.

P R O F O R M A

Revised Estimates for 2010-11 and Budget Estimates for 2011-12 in respect of the
Schemes Financed by other Govt. Departments/Internal & International Agencies

Name of Division _____

(₹ in lakhs)

Sl. No.	Location & Name of the Scheme	Name of the Agency financing the scheme and period	Total cost of the scheme sanctioned	Actuals 2009-10	BE 2010-11	Revised Estimates 2010-11			BE 2011- 12	Balance available out of total cost of scheme sanctioned	Reference No. and date of the approval of scheme
						Actuals for 1 st five months	Anticipated requirements for remaining 7 months	Total Col. 7 & 8			
1	2	3	4	5	6	7	8	9	10	11	12