



INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
NATIONAL AGRICULTURAL INNOVATION PROJECT  
PROJECT IMPLEMENTATION UNIT  
Krishi Anusandhan Bhawan-II, Pusa  
New Delhi-110012



F. No. 3(475)/2010-11/NAIP-Fin./

Dated: - March 22, 2012

Top priority

To

The Director of the ICAR Institutes

(As per list attached)

**Subject: - Submission of "NAIP Annual Accounts for the year 2011-2012".**

Sir,

As per the financial covenants of the Credit agreement with the World Bank, consolidated Audited statement of expenditure (SoE) and Audited Annual Accounts, Audit Utilization Certificate (AUC) are required to be prepared and furnished to the World Bank, after the close of each financial year.

It is brought to your kind notice that NAIP has to consolidate Annual Accounts in respect of all the ICAR Institutes who are partners in various NAIP sub projects. The consolidated Annual Accounts of NAIP for 2011-12 is required to be prepared using the revised formats received from the Council. These formats have been examined and the format which are applicable for NAIP sub-project are enclosed. Further, the revised format for the purpose of preparation of Annual Account of NAIP for the year 2011-12 by all the ICAR Institutes may be downloaded on NAIP website [www.naip.icar.org.in/downloads.htm](http://www.naip.icar.org.in/downloads.htm).

While preparing the Annual Accounts, Annual SoE and Cash Book summary for the current financial year, the following instructions may be adhered to strictly:-

- I. Only that Transaction/Expenditure will be part of the SoE/Annual Accounts, which are duly approved in the sub-projects sanction order.
- II. NAIP Annual Accounts will be prepared on accrual basis (double entry system of accounts).
- III. NAIP SoE will be prepared on actual basis (Cash basis).
- IV. The NAIP SoE should be in tune with the Receipts and Payment Account.
- V. The rates of depreciation to be charged on various assets are mentioned in the Accounting Policies enclosed are to be followed strictly.
- VI. It may also be ensured that the Cash Book balance as reflected in SoE and Annual accounts is the same.
- VII. In case any schedule /annexure is not applicable "NIL" information is required to be sent.

- VIII. Grants received for meeting the revenue expenditure are recognized as income in the Income and Expenditure Accounts to the extent of revenue expenditure incurred during the year.
- IX. The payment made during the year for major works may be indicated in Sch-5 Fixed Assets under "work in progress" instead of schedule-7 current Assets. The expenditure should tally with "work in progress" indicated in Receipts & Payments Accounts.
- X. *The nature of 'other research expenditure' and 'other miscellaneous expenditure' indicated in schedule 17 & 18 respectively needs to be disclosed appropriately in Notes to Accounts.*
- XI. In the schedule 23 Notes to Accounts, full disclosure relating to capital contracts remaining to be executed, contingent liabilities i.e. claims against the entity not acknowledged as debts, court cases, disputed liabilities which have not been admitted and being contested, outstanding letter of credit opened and pending disputed demands of statutory dues etc may be disclosed in Notes to Accounts and appended with the annual Accounts.
- XII. Bank reconciliation statement for the month of March 2012 pertaining to bank accounts related to NAIP projects operational in the institute may be enclosed along with the Annual Accounts 2011-12.
- XIII. List of outstanding advances as on 31.03.2012 paid out of NAIP funds may be enclosed with the Annual Accounts. The outstanding advances should tally with advances shown in schedule -7 of Annual Account.
- XIV. The closing balance of 2010-11 will be the opening balance for 2011-12 in respect of sub-projects.

In order to submit the Consolidated Annual Accounts for 2011-12 of NAIP in time, a schedule for all the ICAR Institutes for submitting their Annual Accounts for 2011-12 in respect of sub-projects being implemented at these institutes has been prepared and is enclosed herewith.

Directors of the ICAR Institutes are requested to kindly depute the Sr. F&AO/ F&AO/AF&AO and one dealing hand who is well versed with the Annual Accounts to submit the Annual Accounts of NAIP for 2011-12 on the date and time as per list enclosed.

This issues with the approval of National Director of NAIP.

Yours faithfully,



(Bharti Zade)

**Director Finance**

Encl: As above

List of ICAR Instituituetes called for submission of Annual Account 2011-12		
Date	S.No.	Name of Centre
23.04.2012	1	CIFA, Bhubaneswar
	2	NIRJAFT, Kolkata
	3	CICFRI, Barrackpore
	4	NRCWA, Bhubaneswar
	5	CPCRI, Kasaragod
24.04.2012	1	CTCRI, Trivandrum
	2	CMFRI, Cochin
	3	WTCER, Bhubaneswar
	4	NIANP, Bangalore
	5	NRC M & AP, Boriavi
25.04.2012	1	CIFT, Cochin, Kerala
	2	IIHR, Bangalore
	3	CRIDA, Hyderabad
	4	CIBA, Chennai
	5	CIRG, Makhdoom
	6	NRC Meat, Hyderabad
26.04.2012	1	PDP, Hyderabad
	2	DRR, Hyderabad
	3	DOR, Hyderabad
	4	NRC Sorghum, Hyderabad
	5	IISR, Calicut
27.04.2012	1	NRC Cashew, Puttur
	2	NAARM, Hyderabad
	3	CARI, Port Blair, Andaman & Nicobar,
	4	IVRI, Bangalore
	5	NBAII, Bangalore(PDBC)
30.04.2012	1	PD ADMAS, Bangalore
	2	NRC Orchids, Gangtok
	3	NRC Pig, Guwahati
	4	ICAR Res Com. NEH, Barapani
01.05.2012	1	CAZRI, Jodhpur
	2	CIPHET, Ludhiana
	3	IVRI, Mukteshwar
	4	DCFR, Bhimtal
02.05.2012	1	CIAE, Bhopal
	2	VPKAS, Almora
	3	NRC on Seed Spices, Ajmer
	4	NRC Camel, Bikaner
	5	CSWRI, Avikanagar

03.05.2012	1	CITH, Srinagar
	2	IISS, Bhopal
	3	IIVR, Varanasi
	4	CPRI, Shimla
	5	IIPR, Kanpur
04.05.2012	1	NBAIM, Uttar Pradesh
	2	NDRI, Karnal
07.05.2012.	1	CSWCR&TI, Dehradun
	2	CIRB, Hissar
	3	Project Directorate on Cattle, Meerut, Modipuram
	4	CSSRI, Karnal
	5	PDCSR, Modipuram
08.05.2012	1	CIFE, Mumbai
	2	NRC Groundnut, Junagadh
	3	IISR, Lucknow
	4	CISH, Lucknow
	5	CICR, Nagpur
09.04.2012	1	IINRG, Ranchi
	2	ICAR Res. Com. Eastern Reg. Patna
	3	HAFRP, Ranchi (ICAR ER Ranchi)
	4	NRC WS, Jabalpur
	5	NBSS&LUP, Nagpur
10.05.2012	1	NBFGR, Lucknow
	2	CARI, Izatnagar
	3	IVRI, Izatnagar
11.05.2012	1	CIRCOT, Mumbai
	2	CIAH, Bikaner
	3	NBAGR, Karnal
	4	IGFRI, Jhansi
14.05.2012 &	1	CRRI, Cuttack
	2	CRURRS
	3	RRLRRS, Gerua, Kamrup
	4	NBPGR, New Delhi
	5	IARI, New Delhi
15.05.2012	1	NCAP, New Delhi
	2	IASRI, New Delhi
	3	NCIPM, New Delhi
	4	DIPA, New Delhi
	5	ASRB, ICAR, New Delhi
	6	NRCPB, New Delhi