



भारतीय आयुर्विज्ञान अनुसंधान परिषद INDIAN COUNCIL OF MEDICAL RESEARCH

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No. 16/117/2016-Admn.II

Dated: 6/7/2017

To

The Directors/Director-in-Charge of all
permanent Institutes/Centres of ICMR.

Sir/Madam,

In continuation of Council's earlier circular letter of even number dated 23.11.2016 circulating thereby a copy of the Ministry of Home Affairs order No.21022/23(44)/2016-FCRA-III dated 15.11.2016 regarding grant of exemption to ICMR from the operation of provisions of Section 11 of the FCRA, 2010, the undersigned is directed to forward herewith a copy of the Modalities of Accounting Procedure in respect of foreign contributions received by ICMR or its Institutes/Centres by availing the above exemption of information and compliance.

Yours faithfully,

(Bharat Bhushan)
Admn. Officer

Copy to:

- 1 PS to DG/Addl.DG/Sr.DDG(A)/Sr.F.A.
- 2 All Divisional Heads.
3. Asstt. Director General (Admn.) (AX)/(JP)
5. Sr.ACO's/ACO's
6. Audit Section.
7. ISRM Division with the request to place above circular on ICMR website.

Modalities of Accounting Procedure in respect of Foreign Contributions received by ICMR and /or its Institutes /Centres /Units by availing exemption granted by the Ministry of Home Affairs from the operation of provisions of Section 11 of the FCRA, 2010.

Modalities at ICMR (Hqrs):

- (i) Receive all the foreign contributions in an exclusively designated bank account to be opened for transaction of the foreign contribution.
- (ii) Maintain projectwise records/ ledger of the receipts of the Foreign Contribution and further release to the concerned implementing institutes /centres /units of ICMR.
- (iii) In case the foreign contributed project is to be implemented in ICMR (Hqrs.) then separate records such as projectwise ledger account, expenditure control register etc. for ICMR (Hqrs.) unit will also required to be maintained for those projects.
- (iv) Release of funds to the units implementing the foreign contribution funded projects in installments / phased manner on the basis of their requirement on the advise of concerned technical / administrative divisions.
- (v) Prepare annual receipts and payments account of the transactions of the foreign contribution for incorporation in the annual accounts of the Council on the basis of R&P Accounts received from implementing Institutes / centres /units after reconciliation with its records.
- (vi) Include the details in the Schedule 3- Earmarked /Endowment Funds as well as in the balance sheet to enable statutory auditors (CAG of India) to conduct the audit of the transactions.
- (vii) On the basis of the audit of the accounts by CAG of India, furnish audit certificate to the sponsoring body /authorities, if required by them.
- (viii) Presently as there is a system of allotting unique ID to each project, same system will be continued but with pre fixing FCRA with the ID number.
- (ix) Proposals of Foreign Contributions received by the Institutes / Centres / Units directly have to be examined and obtain the approval of the Health Ministry's Screening Committee (HMSC) by them as being done at present. After obtaining the approval of HMSC for foreign contribution funded projects, the implementing institution /centre/ unit will request the concerned foreign donor to remit the fund in the designated bank account opened for this purpose at ICMR (Hqrs.) under intimation with details of the project and donor to ICMR (Hqrs.). ICMR (Hqrs.) shall, therefore, receive the funds directly and further remit them to the concerned implementing institutions /centres/ units of ICMR in installment or otherwise after assigning the unique ID of the project.
- (x) Call for the half yearly performance /appraisal reports from the implementing institutes/centres/ units and scrutinize the same by the concerned technical/ administrative divisions of ICMR (Hqrs.).

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- (xi) As per the provisions of 'order' of the Ministry of Home Affairs vide F.No.21022/23 (44)/2016-FCRA-III dated 15.11.2016, due diligence has to be exercised to ascertain the bonafides of the contributions prior to receiving any contributions in the fund. In view of these provisions /conditions, a high level committee under the chairmanship of Sr.DDG alongwith the Head and Scientists of the concerned technical /Administrative division will examine the cases which have not to be examined and approved by MHSC such as foreign contribution by the foreign individuals, individuals in India etc. before receiving the foreign contribution from such agencies/ individuals.
- (xii) In respect of the ongoing projects:
- a) Where whole amount of contribution has been received but the project is still in process, since separate accounts and records are not being maintained, project-wise segregation of the closing balance as on 31st March 2017 will not be feasible, hence, these will be dealt with as at present.
 - b) In case of the projects where partial amount of the foreign contribution is yet to be received, details of the foreign contribution so far received, expenditure incurred there against and balance as on 31.3.2017 will be called for from the implementing institutes and taken as opening balance as on 1.4.2017. For such cases separate number prefixing FCRA in continuation of previous number will be allotted.

Modalities at Field Institutions/Centres/ Units:

1. Maintain exclusively designated bank account for transactions of foreign contribution received from ICMR (Hqrs.).
2. Maintain separate set of accounts and records in respect of receipt and utilization of foreign contribution. Responsibility of maintaining projectwise detailed records, cash book, expenditure control register, classified ledger etc. of the receipts and utilisation of the foreign contribution remitted by ICMR (Hqrs.) will rest with the concerned implementing institution /centres/unit of ICMR.
3. The implementing units will furnish project wise annual receipts and payments accounts pertaining to the transactions of foreign contributions to ICMR (Hqrs.) for incorporation in its annual accounts.
4. Proposals of Foreign Contributions received by the Institutes / Centres / Units directly have to be examined, processed and approval of the Health Ministry's Screening Committee (HMSC) obtained as being done at present.
5. After obtaining the approval of HMSC for foreign contribution funded projects, the implementing institution /centre/ unit will request the concerned donor to remit the fund in the designated bank account opened for this purpose at ICMR (Hqrs.) under intimation with details of the project and donor to ICMR (Hqrs.). ICMR (Hqrs.) shall, therefore, receive the funds directly and further remit them to the concerned

- implementing institutions /centres/ units of ICMR in installment or otherwise after assigning the unique ID of the project for which all the basic records will have to be maintained by the concerned implementing institution /centre / unit.
6. Furnish information/ performance /appraisal about the foreign contribution funded projects on half yearly basis to ICMR (Hqrs.).
 7. Preserve the vouchers and other records at least for five years after the audit by the CAG of India.
 8. As per the provisions of 'order' of the Ministry of Home Affairs vide F.No.21022/23 (44)/2016-FCRA-III dated 15.11.2016, due diligence has to be exercised to ascertain the bonafides of the contributions prior to receiving any contributions in the fund. In view of these provisions /conditions, the cases received by the Institutions/ Centres/ Units of ICMR which have not to be examined and approved by MHSC such as foreign contribution by the foreign individuals, individuals in India etc. may be sent to ICMR (Hqrs.) for examination by a high level committee under the chairmanship of Sr.DDG alongwith the Head and Scientists of the concerned technical /Administrative division before receiving the foreign contribution from such agencies/ individuals.
 9. In respect of the ongoing projects
 - I. Where whole amount of contribution has been received but the project is still in process, since separate accounts and records are not being maintained, project-wise segregation of the closing balance as on 31st March 2017 will not be feasible, hence, these will be dealt with as at present.
 - II. In case of the projects where partial amount of the foreign contribution is yet to be received, details of the foreign contribution so far received, expenditure incurred there against and balance as on 31.3.2017 and the amount of foreign contribution yet to be received with details of the donor has to be furnished by the Institutes / Centres/ Units to ICMR (Hqrs.) for taking the same as opening balance as on 1.4.2017.