



Indian Council of Agricultural Research
Krishi Bhawan, Dr. Rajendra Prasad Road, New Delhi – 110 001

F. No.: Fin/7-2/2024-IU

Dated: 25.03.2025

To,
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The Directors of all ICAR Units/Project Director (DKMA)

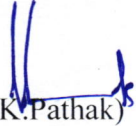
Sub: ICAR Annual Accounts and Audit Report for the year 2023-24.

Sir/Madam,

Please find the ICAR Annual Accounts and Audit Report for the year 2023-24 (English and Hindi version) for your information and necessary action. It is requested that the audit observations made by the Audit in the Separate Audit Report on the accounts of the Council for the year 2023-24 may be taken care of while compiling the Annual Accounts for the year 2024-25.

ICAR Annual Accounts and Audit Report for the year 2023-24 has been laid down on the Tables of the **Rajya Sabha** and **Lok Sabha** on **21.03.2025** and **18.03.2025** respectively.

Yours faithfully,


(S.K. Pathak)

Joint Secretary (Finance)

Copy to:

1. Social Media & Website Management Unit, DKMA, ICAR for placing the same on the ICAR website at the earliest.
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ICAR Annual Accounts and Audit Report 2023-24



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN, NEW DELHI



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ICAR ANNUAL ACCOUNTS and AUDIT REPORT 2023-24



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI

Printed : February 2025

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH CONSOLIDATED ANNUAL ACCOUNTS 2023-24

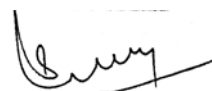
Balance Sheet As on 31st March 2024

(Amount in Rupees)

Corpus/Capital Fund & Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	70992393485	66638251716
Reserves	2	19749197	18787909
Earmarked / Endowment Fund	3	219598764	212871434
Current Liabilities & Provisions	4	11582851813	9997476585
Total		82814593259	76867387644
Assets			
Fixed Assets	5	43614896419	41797759567
Investments – Earmarked / Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	39199696840	35069628077
Total		82814593259	76867387644
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



Joint Secretary (Finance), ICAR



Secretary, ICAR

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2023-24**

**Income & Expenditure Account For the Year Ended
31st March 2024**

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	796857502	678942865
Grants in aid/subsidies	9	85888242122	75202742196
Fees/Subscriptions	10	104041793	62441499
Income from Investments	11	0	0
Income from Royalty, Publications	12	15360506	10124852
Interest earned	13	1148403917	594001221
Other Income	14	3227403198	2556219485
Prior Period Income	15	1114548	0
Total (A)		91181423586	79104472117
B. Expenditure			
Establishment expenses	16	42837566273	40640582330
Research & Operational Expenses	17	6365934988	4871412651
Administrative expenses	18	8211814957	6471251648
Grants and subsidies	19	26528424722	21907136967
Miscellaneous expenses	20	2470241839	2092440771
Depreciation	5	3574757578	3697880160
Prior period expenditure	21	992023	6704273
Total (B)		89989732381	79687408800
Balance being surplus/(Deficit) carried to corpus/Capital Fund		1191691205	-582936683



Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2023-24

Schedules Forming Part of Balance Sheet As on 31st March 2024

SCHEDULE 1 – CAPITAL FUND

(Amount in Rupees)

	Current Year	Previous Year
Balance at the beginning of the year	66638251716	66096127787
ADD : Grants utilized for capital expenditure**	5694258675	3844666899
ADD: Funds of Sponsored Projects/Schemes utilized for capital expenditure	868102151	816553103
ADD: Funds of Corpus Funds utilized for capital expenditure	135362706	
ADD : Net Income/expenditure transferred from the Income & Expenditure account	1191691205	-582936683
Less: Adjustment to/from Capital Fund *	3535272968	3536159391
Balance at the year end	70992393485	66638251716

SCHEDULE 2 – RESERVES

1. Capital Reserve

As per last account	18787909	12538064
Add value of assets acquired/donated out of sponsored project funds	1538063	6821867
Add Free Gifts	0	2462918
Less Deductions during the year	576775	3034940
BALANCE AT THE YEAR END	19749197	18787909



Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 3 : Earmarked/Endowment Funds

(Amount in Rupees)

	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A) Opening Balance	117104451	95766983	212871434	210186492
B) Additions during the year				
i) Income from investments made from the funds	12099628	5477503	17577131	11402502
ii) Other additions	8294205	6611436	14905641	25160572
Total {(a) + (b)}	137498284	107855922	245354206	246749566
C) Utilisation / Expenditure towards objectives of funds				
i) Revenue Expenditure				
- Revenue Expenditure	14678855.00	3466139	18144994	19669625
- Grants to families to deceased employees	0	0	0	0
- Exgratia payments to employees on Compassionate grounds	0	0	0	0
- Scholarship – Hostel subsidy	0	0	0	0
- Subsidy for books	0	13440	13440	0
(ii) Capital Expenditure	7302357	203720	7506077	3524681
Refunds / Transfer to Current Liabilities - Sponsored Projects	90931	0	90931	10683826
Total (c)	22072143	3683299	25755442	33878132
Closing balance at the year end (a+b-c)	115426141	104172623	219598764	212871434




Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2023-24

Schedule 4 – Current liabilities & Provisions

	<i>(Amount in Rupees)</i>	
	Current year	Previous year
A. CURRENT LIABILITIES		
1. Sundry Creditors:		
(a) For goods	14726356	11672312
(b) For others (Specify in Notes to Accounts)	2533093	15895206
2. Advances received	0	0
3. Deposits from staff	0	0
4. Public Works Deposits	0	333566
5. Deposits others (EMD, Security Deposit)	371634904	382147814
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
a. Overdue	210078193	232137004
b. Others (Specify in Notes to Accounts)	760980469	54025297
7. Other current liabilities		
a) Salary Payable	2068982596	1941136292
b) Other expenses	285103493	343982819
c) Receipts against ongoing sponsored/consultancy/ projects(Net)	4265500750	3413344175
d) Receipts against sponsored conferences/Seminars(Net)	0	21795575
e) Receipts under Institute Corpus Fund (Net)	171195342	
f) Intellectual fee for distribution	188133856	137411705
g) Loans and Advances	391797932	299876352
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	925921	134184642
NAHEP	297173555	854563491
9. Closing Balance of Internal Resource Generation	2554085353	2154967566
10. Book overdraft in Bank Account	0	0
Total (A)	11582851813	9997473816.00
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others (Specify in Notes to Accounts)	0	2769
Total (B)	0	2769
Total (A + B)	11582851813	9997476585


 Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 –Fixed Assets(A+B+C+D+E)

Description	Gross Block				Depreciation			Net Block		(Amount in Rupees)	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6+7)	As at the current year end (4-8)	As at the previous year end	10
1	2	3	4	5	6	7	8	9	10		
A. Fixed Assets											
1. Land											
a. Free hold	375837196	198830	1676592	374359434	0	0	0	0	374359434	375804377	
b. Lease hold	1052098376	2110003	0	1054208379	2919886	104718	0	3024604	1051183775	1049211312	
2. Buildings	29044258153	4130420378	34531666	33140146865	5909734216	637524383	3373999.5	6543884600	26596262265	23139542536	
3. Tanks & Ponds	190945430	23136578	4904850	209177158	26847511.78	4113957.384	29	30961440	178215718	162772118	
4. Roads & Bridges	448907094	17514729	0	466421823	175850052	23247454	0	199097506	267324317	274382841	
5. Sewerage & Drainage	57713998	5128524	0	62842522	21679203	3045771	0	24724974	38117549	36034795	
6. Tube Wells	177403811	12123990	0	189527801	164408813.00	8097032	0	172505845	17021956	13620902	
7. Elect. Installations and Equipments	1352249449	206782776	22074711	1536957514	959382509	118598662.4	16380525	1061600646	475356868	372255150	
8. Plant & Machinery	5873244014	78121713	38954440	5912411287	4750463819	216062809	30321816	4936204812	976206475	1117918526	
9. Laboratory apparatus and Scientific eqp	18546473364	1481667489	122790903	19905349950	13979896440	1638898977	56513184.5	15562282233	4343067718	4591399542	
10. Office Equipment	2751796549	447729317	24458818	3175067048	1964554779	253856133.4	6442444.5	2211968468	963098580	787254189	
11. Vehicle & Vessels	829207041	161245156	41687932	948764265	760112134.8	62595222.33	39247144.5	783460213	165304053	69094906	
12. Farm & Field Equipment	1482287427	283122828	57539616	1707870639	623905663.5	113278842.2	8084803	729099703	978770936	858323809	
13. Computers/Peri-pherals/ major software	3088847815	273360580	43556745	3318651650	2818411347	240990496.7	49617016.5	3009784827	308866823	270470772	
14. Furniture & Fixts.	2667083068	211769144	29435355	2849416857	2340415017	160582192	1920969	2499076240	350340617	326704219	
15. Audio visual equipments	368002270	33031884	6728630	394305524	242130614.4	34644622	6720466	270054770	124250754	125871656	
16. Live Stock	231445923	52940141	46314494	238071570	0	0	0	0	238071570	231445922	
17. Library Books	4831003426	34471049	2216763	4863257712	4855500752.70	59116306	-16266640	4730883699	132374013	175502669	
18. Others	0	0	0	0						0	
Total of Current Year	73368804404	7454875109	476871515	80346807998	39396212759	3574757578	202355758	42768614579	37578193418	33977610243	
B. Capital work-in-progress	7825167924	1008688016	2797152941	6036702999	0	0	0	0	6036702999	7820149324	
Total	81193972328	8463563125	3274024456	86383510997	39396212759	3574757578	202355758	42768614579	43614896419	41797759567	

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 (A) Govt. Grant

Description	Gross Block				Depreciation		Net Block		(Amount in Rupees)
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	375283791	0	1676592	373607199				373607199	375250972
b. Lease hold	1052098376	110003	0	1052208379	2919886	64718	0	1049223775	1049211312
2. Buildings	28301602366	3983612908	34531666	32250683608	5812864731	621521230	3374000	25819671647	22493756234
3. Tanks & Ponds	163817239	17245777	4904850	176158166	22655759.78	3465319	29	150037116	141161479
4. Roads & Bridges	430788960	17514729	0	448303689	168750389.00	22537908	0	257015392	262038570
5. Sewerage & Drainage	55015779	5128524	0	60144303	20527247.00	2922611	0	36694445	34488533
6. Tube Wells	166534760	11049298	0	177584058	153690195.00	7551223	0	16342640	12844564
7. Elect. installations and Equipments	1216590686	177253633	22031854	1371812465	882107196.00	104757704	16363380	401310945	334483489
8. Plant & Machinery	4866366142	54206469	36254610	4884318001	4291786499.22	164778062	27621984	455375424	574579642
9. Laboratory apparatus and Scientific eqp	13911886169	835546371	109452713	14637979827	11322594420.10	1169156021	43111194	2189340580	2589246549
10. Office Equipment	2392243713	405700430	22578932	2775365211	1780568109.00	218785164	4562559	780574497	611720805
11. Vehicle & Vessels	792643183	146572208	41687932	897527459	736992717.82	57013616	39247145	142768270	55650465
12. Farm & Field Equipment	1076981691	207605513	57539616	1227047588	503345882.45	83020593	8084803	648765916	573635813
13. Computers/Peri-pherals/major software	2739467525	230313196	40717786	2929062935	2513290740.70	200564672	45432393	260639915	226176781
14. Furniture & Fixts.	2560902597	187449668	28947768	2719404497	2270190830	149421409	919219	300711477	290711768
15. Audio visual equipments	316005918	24910029	3461509	337454438	214734819.40	29527610	3453345	96645354	101271099
16. Live Stock	214423685	52357474	45949950	220831209				220831209	214423684
17. Library Books	4816683577	33704449	2216763	4848171263	4643952931.70	58364740	-16293123	129560468	172730643
18. Others	0	0	0	0				0	0
Total of Current Year	65449336157	6390280679	451952541	71387664295	35340972354.42	2893452601	175876928	33329116268	30113382402
B. Capital work-in-progress	7488254625	879297056	2668656472	5698895209	0.00	0	0	5698895209	7483236025
Total	72937590782	7269577735	3120609013	77086559504	35340972354.42	2893452601	175876928	39028011477	37596618427

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 (B) NAHEP

Description	Gross Block			Depreciation			Net Block		(Amount in Rupees)
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	
	1	2	3	4	5	6	7	8	
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0	0	0	0	0	0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	19425684	13951288	0	33376972	1111104	577875	0	1688979	18314580
3. Tanks & Ponds	442402	0	0	442402	17696	8848	0	26544	424706
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	3691714	0	42857	3648857	1677843	364885	17144	2025584	2013871
8. Plant & Machinery	356957028	1912214	0	358869242	45008324	21474788	0	66483112	311948704
9. Laboratory apparatus and Scientific eqp	397077252	101895794	14650	498958396	78365837	44984867	14651	123336053	318711415
10. Office Equipment	82389585	1999000	0	84388585	29549794	7738584	0	37288378	52839791
11. Vehicle & Vessels	2861898	0	0	2861898	1717140	429285	0	2146425	1144758
12. Farm & Field Equipment	2460766	0	0	2460766	713138	147646	0	860784	1747628
13.Computers/Peri-pherals/major software	43128431	0	0	43128431	32458674	7529126	0	39987800	10669757
14. Furniture & Fixts.	8519889	2688936	0	11208825	2576382	924315	0	3500697	5943506
15. Audio visual equipments	3923579	1863019	0	5786598	644278	578660	0	1222938	3279301
16. Live Stock	0	0	0	0	0	0	0	0	0
17. Library Books	1635210	717024	0	2352234	627081	199372	0	826453	1008129
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	922513438	125027275	57507	1047483206	194467291	84958251	31795	279393747	728046146
B. Capital work-in-progress									
Total	922513438	125027275	57507	1047483206	194467291.00	84958251	31795	279393747	728046146



Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 (C) AP CESS

(Amount in Rupees)

Description	Gross Block			Depreciation			Net Block		As at the previous year end
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0					0
2. Buildings	5902375	0	0	5902375	1998732	138722	0	2137454	3764921
3. Tanks & Ponds	0	0	0	0	0.00	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	1266998.00	119438	0	1386436	1002315
5. Sewerage & Drainage	0	0	0	0	0.00	0	0	0	0
6. Tube Wells	13494	0	0	13494	13494.00	0	0	13494	-13494
7. Elect. installations and Equipments	785255	0	0	785255	785249.00	0	0	785249	6
8. Plant & Machinery	120311092	0	820218	119490874	118701818.00	558144	820219	118439743	1051131
9. Laboratory apparatus and Scientific eqp	117901715	0	0	117901715	117702915.00	0	0	117702915	198800
10. Office Equipment	5423637	0	0	5423637	5423627.00	0	0	5423627	10
11. Vehicle & Vessels	350263	0	0	350263	350262.00	0	0	350262	1
12. Farm & Field Equipment	821359	0	0	821359	736830.00	33940	0	770770	50589
13. Computers / Peripherals/ major software	3917296	0	0	3917296	3917287.00	0	0	3917287	9
14. Furniture & Fixts.	1120047	0	0	1120047	1122408	-2365	0	1120043	4
15. Audio visual equipments	114000	0	0	114000	113999.00	0	0	113999	1
16. Live Stock	0	0	0	0					0
17. Library Books	205654	0	0	205654	205653.00	0	0	205653	1
18. Others	0	0	0	0	0.00	0	0	0	0
Total of Current Year	259254938	0	820218	258434720	252339272.00	847879	820219	252366932	6067788
B. Capital work-in-progress	0	0	0	0	252339272.00	847879	820219	252366932	6915666
Total	259254938	0	820218	258434720	252339272.00	847879	820219	252366932	6915666

K. Valla

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 (D) Revolving Fund Scheme

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block		As at the previous year end
	1	2	3	4	5	6	7	8	9	10	
A. Fixed Assets											
1. Land											
a. Free hold	0	0	0	0	0	0	0	0	0	0	0
b. Lease hold	0	0	0	0	0	0	0	0	0	0	0
2. Buildings	56819269	17782509		74601778	8734816	1253433	0	9988249	64613529	48084452	
3. Tanks & Ponds	2964235	1006544	0	3970779	61983.00	74888	0	693871	3276908	2345252	
4. Roads & Bridges	8058459	0	0	8058459	3432590.00	402923	0	3835513	4222946	4625869	
5. Sewerage & Drainage	66923	0	0	66923	31132.00	3346	0	34478	32445	35791	
6. Tube Wells	3274122	83372	0	3357494	3212650.00	321203	0	3533853	-176359	700872	
7. Elect. installations and Equipments	11776579	11036568	0	22813147	7136772.00	1718468	0	8855240	13957907	4000407	
8. Plant & Machinery	29393703	3037515	0	32431218	21963673.00	1739455	0	23703128	8728090	7430029	
9. Laboratory apparatus and Scientific eqp	54353609	62524913	0	116878522	38062759.00	8586564	0	46649323	70229200	16290850	
10. Office Equipment	8776381	21014368	0	29790749	5685715.00	2501791	0	8187506	21603243	3090666	
11. Vehicle & Vessels	4457842	3003045	0	7460887	2740203.00	588473	0	3328676	4132211	1717640	
12. Farm & Field Equipment	51490349	21873924	0	73364273	19483473.00	4110758	0	23594231	49770042	32006876	
13. Computers/Peripherals/major software	6857598	12657348	12620	19502326	5166576.00	2674722	12620	7828678	11673648	1691022	
14. Furniture & Fixts.	13085833	6532703	0	19618536	9868862	1477416	0	11346278	8272258	3216972	
15. Audio visual equipments	1571139	3503214	0	5074353	758115.00	464260	0	1222375	3851978	813024	
16. Live Stock	413207	0	0	413207	17258.00	6905	0	24163	413207	413207	
17. Library Books	44480	49576	0	94056	0.00	0	0	0	69893	27221	
18. Others	0	0	0	0	0	0	0	0	0	0	
Total of Current Year	253403728	164105599	12620	417496707	126913577.00	25924604	12620	152825561	264671146	126490150	
B. Capital work-in-progress	13426338	11371951	9354074	15444215	126913577.00	0	0	0	15444215	13426338	
Total	266830066	175477550	9366694	432940922	126913577.00	25924604	12620	152825561	280115361	139916488	

K. V. V.

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 5 (E) Deposit Schemes

Description	Gross Block				Depreciation			Net Block		(Amount in Rupees)
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (1+2-3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end(4-8)	
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	553405	198830	0	752235					752235	553405
b. Lease hold	0	2000000	0	2000000		0	40000	0	1960000	0
2. Buildings	660508459	115073673	0	775582132	85024833	14033123		-1	99057956	575483627
3. Tanks & Ponds	23721554	4884257	0	28605811	3555073.00	564902		0	4119975	18840681
4. Roads & Bridges	7670924		0	7670924	2400075.00	187185		0	2587260	6596649
5. Sewerage & Drainage	2631296		0	2631296	1120824.00	119814		0	1240638	1510472
6. Tube Wells	7581435	991320	0	8572755	7492474.00	224606		0	7717080	88961
7. Elect. installations and Equipments	119405215	18492575	0	137897790	67675449.00	11757605		1	79433053	31743884
8. Plant & Machinery	500216049	18965515	1879612	517301952	273003504.90	27512360	1879613	298636252	218665700	227212544
9. Laboratory apparatus and Scientific eqp	4065254619	481700411	13323540	4533631490	2423170509.20	416171526	13387340	2825954696	1707676795	1662090260
10. Office Equipment	262963233	19015519	1879886	280098866	143327534.00	24830595	1879886	166278243	113820623	119602917
11. Vehicle & Vessels	28893855	11669903	0	40563758	18311812.00	4563848	-1	22875661	17688098	10582043
12. Farm & Field Equipment	350533262	53643391	0	404176653	99626340.00	25965906	0	125592246	278584407	250906923
13.Computers/Peri-pherals/ major software	295476965	30390036	2826339	323040662	263578069.40	30221977	4172004	289628043	33412619	31898895
14. Furniture & Fixts.	83454702	15097837	487587	98064952	56656535	8761417	1001750	64416202	33648750	26810683
15. Audio visual equipments	46387634	2755622	3267121	45876135	25879403.00	4074092	3267121	26686374	19189761	20508231
16. Live Stock	16609031	582667	364544	16827154					16827154	16609031
17. Library Books	12434505		0	12434505	10697829.00	545289	26483	11216635	1217870	1736676
18. Others	0	0	0	0	0.00	0	0	0	0	0
Total of Current Year	6484296143	775461556	24028629	7235729070	3481520264.14	569574244	25614196	4025480312	3210248757	3002775879
B. Capital work-in-progress	323486961	118019009	119142395	322363575		0	0	0	322363575	323486961
Total	6807783104	893480565	143171024	7558092645	3481520264.14	569574244	25614196	4025480312	3532612332	3326262840

K. K. K.

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH **ANNUAL ACCOUNTS 2023-24**

Schedule 5 (X) Fixed Assets

Description	Gross Block				Depreciation				Net Block		(Amount in Rupees)
	1	2	3	4	5	6	7	8	9	10	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (1+2-3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end(4-8)	As at the previous year end	
A. Fixed Assets											
1. Land											
a. Free hold	0	0	0	0					0	0.00	
b. Lease hold	0	0	0	0	0	0	0	0	0	0.00	
2. Buildings	0	0	0	0	0	0	0	0	0	0.00	
3. Tanks & Ponds	0	8980	0	8980	0.00	8980	0	8980	0	0.00	
4. Roads & Bridges	0	0	0	0	0.00	0	0	0	0	0.00	
5. Sewerage & Drainage	0	0	0	0	0.00	0	0	0	0	0.00	
6. Tube Wells	0	0	0	0	0.00	0	0	0	0	0.00	
7. Elect. installations and Equipments	1921044	310324	75535	2155833	1886972.00	302263	75517	2113718	42115	41654.00	
8. Plant & Machinery	1903031	25207	0	1928238	1902185.00	25204	0	1927389	849	843.00	
9. Laboratory apparatus and Scientific eqp	4908463	1751520	240020	6419963	4689819.00	1732821	239975	6182665	237298	275075.00	
10. Office Equipment	2950058	511961	148994	3313025	2918009.00	503100	148957	3272152	40873	84571.00	
11. Vehicle & Vessels	90064	8751	0	98815	90041.00	8750	0	98791	24	23.00	
12. Farm & Field Equipment	665578	220142	5737	879983	669846.00	234513	5735	898624	-18641	32939.00	
13. Computers/Peri-pherals/ major software	10360850	225559	330026	10256383	10314043.00	212024	329971	10196096	60287	102173.00	
14. Furniture & Fixts.	14261411	542773	652537	14151647	13755165	523298	652254	13626209	525438	536930.00	
15. Audio visual equipments	320571	119614	0	440185	171016.00	119605	0	290621	149564	154044.00	
16. Live Stock	0	8430	0	8430					8430	0.00	
17. Library Books	2638443	282715	0	2921158	2558774.00	282614	0	2841388	79770	87373.00	
18. Others	0	0	0	0	0.00	8430	-16293123	16301553	-16301553	0	
Total of Current Year	40019513	4015976	1452849	42582640	38955870.00	3961602	-14840714	57758186	-15175546	1315625	
B. Capital work-in-progress	2012500	0	1612500	400000		0	0	0	400000	0	
Total	42032013	4015976	3065349	42982640	38955870.00	3961602	-14840714	57758186	-14775546	1315625	


K. V. V.

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24

Schedule 6 : Investments from Earmarked/Endowment Funds

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Debentures and Bonds	0	0
4. Others (to be specified in Notes to A/c)	0	0
Total	0	0




Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2023-24

Schedule 7 : Current Assets, Loans & Advances

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares	58787725	12214875
b. Chemicals	68703413	40121920
c. Glassware	22609928	15556788
d. Other Consumables	115625314	82199801
e. Stationery	32205074	30696712
f. Stock-in-Hand	35538123	22910343
(i) Finished Goods		
(ii) Semi-Finished Goods		
(iii) Raw Material		
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	9416838	12512838
b. Others (specify in Notes to Accounts)	2005540	2545840
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	16589282	16186541
b. Bank Balances with scheduled banks		
- in current accounts		
(i) Institute Account	18573091772	13653815172
(ii) NAHEP	720624879	905679217
- in Deposit account (including margin money for letters of credit)	9138580482	12100271921
- in saving accounts	175666059	47628203
c. Cash in transit		0
Total (A)	28969444429	26942340170



Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2023-24

Schedule 7 : Current Assets, Loans & Advances (contd....)

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
B. Loans And Advances		
a. Loan		
- Departmental Canteen	0	0
- Revolving Fund	200000	200000
b. Advances to employees (Non-Interest Bearing)		
- Salary	1290550	1333900
- Festival	0	111700
- Flood/Frought/Cyclone	0	0
- Calamity	0	0
- TA	11161146	16906557
- LTC	8423962	36860966
- Food grain advance	0	0
- Winter warm clothing advance	0	0
- Others	30970460	82709750
c. Long Term Advances to Employees (Interest Bearing)		
- House Building	366838528	270959115
- Motor Vehicle	3395738	4781954
- Fans	0	0
- Computer	21563666	24023583
d. Advances and Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Supplies & Services	541122365	600255987
- Advances on Capital A/c	759752257	1550675292
- Advances on Work (Capital)	3778629677	1894399605
- Advances on Work (Revenue)	3458200191	2951300798
- Others (specify in Notes to Accounts)	156604822	187067878
e. Prepaid Expenses		
- Insurance	1160804	812840
- AMC Expenses	523218	0
- Other Expenses	3548587	6830268
f. Deposits		
- Telephone	887622	877622
- Lease Rent	0	0
- Customs Dept.	0	0
- Security	38322308	35646450
- Earnest money	1818981	715254
- Others	6856408	7897281

Schedule 7 : Current Assets, Loans & Advances (contd....)

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	1393244	1079988
- On Investments	669074699	71835119
- On Loans & Advances	247788843	256874257
- Others (specify in Notes to Accounts)	17699116	19407271
h. Claims Receivable		
I. Govt. Grant		
II. NAHEP		
III. AP Cess		
IV. GPF	103025219	103724472
V. U-Remittance		
VI. R-Deposit		
VII. Others (pls Specify)		
Total B	10230252411	8127287907
Total (A + B)	39199696840	35069628077



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

Schedule 8 : Income from Sales / Services

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	315368525	283341128
2. Sale of Fish & Poultry	64728240	54514897
3. Sale of Fruits & Vegetables	8809520	5849913
4. Sale of Vaccine	7874503	2956502
5. Sale of Breeder Seeds	9425394	13484873
6. Sale of Dairy Products	70586761	76740046
7. Sale of Cotton and Jute Products	5141487	7020237
8. Sale of Wool & Woolen Products	9898922	1374803
9. Sale of Meat	19458248	16006712
10. Sale of other products	18709153	9644985
11. Stock-in-Hand	10273598	15715960
(i) Finished Goods		
(ii) Semi-Finished Goods		
(iii) Raw Material		
B. Income from Services		
1. Training Programmes	66145587	49939826
2. Consultancy Services	18164770	12624466
3. Contract Research	18317209	13438233
4. Contract Services	8272805	13089797
5. Analytical Testing Fees	85280642	54556111
6. Pre-shipment Inspection Fees	0	0
7. Quarantine Fee	14936815	11432204
8. Other Internal Resource Generation activities	45465323	37212171
Total	796857502	678942865


Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2023-24

Schedule 9 : Grants/Subsidies: (irrevocable grants & subsidies received)

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	134184642	367717271
b) Add Grants received during the year	90962500000	78348900000
c) Less Already refunded grants/ releases to ICAR Units	389098247	1062351271
d) Less Utilized for Capital Expenditure	5571194990	3556370516
e) Less Grants Refundable	925921	134184642
f) Less Grants lapsed in TSA	227549613	40180518
g) Net on Revenue a/c (a+b-c-d-e-f)	84907915871	73923530324
2) Government of India – NAHEP		
a) Opening Balance	854563491	760079109
b) Add Grants received during the year	546000000	1670000000
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utilized for Capital Expenditure	123063685	288296383
e) Less Grants Refundable	297173555	854563491
f) Less Grants lapsed in TSA	0	8007363
g) Net on Revenue a/c (a+b-c-d-e-f)	980326251	1279211872
Total Net on Revenue a/c {1(g)+2(g)+3(g)}	85888242122	75202742196


 Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule To Income and Expenditure Account No. 9A: Grants/Subsidies

Sl. No.	Particulars	Current Year			Previous Year		
		Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
1	Opening Balance B/F	134184642	854563491	988748133	367717271	760079109	1127796380
2	Add: Grant received	90982500000	546000000	91508500000	78348900000	1670000000	80018900000
3	Less: Already Refunded *	389098247		389098247	1062351271		1062351271
4	Less : Grants lapsed in TSA	227549613		227549613	40180518	8007363	48187881
5	Less: Release to ICAR Units						
6	Total Grants : (1+2-3-4-5)	90480036782	1400563491	91880600273	77614085482	2422071746	80036157228
7	Less: Grant Utilized for Capital Expenditure	5571194990	123063685	5694258675	3556370516	288296383	3844666899
8	Balance : (6-7)	84908841792	1277499806	86186341598	74057714966	2133775363	76191490329
9	Less: Grants utilised under Grants-in-Aid-Salaries	31728137790		31728137790	27377031166	32000	27377063166
10	Less: Grants utilised under Pension	16618419541		16618419541	15437395868		15437395868
11	Less: Grants utilised under Grants-in-Aid-General	36561358540	980326251	37541684791	31109103290	1279179872	32388283162
12	Total : Revenue Expenditure (9+10+11)	84907915871	980326251	85888242122	73923530324	1279211872	75202742196
13	Balance : (8-12)	925921	297173555	298099476	134184642	854563491	988748133
14	Total : Capital + Revenue Expenditure (7+12)	90479110861	1103389936	91582500797	77479900840	1567508255	79047409095
15	Balance : Refundable to Government (6-14)	925921	297173555	298099476	134184642	854563491	988748133

(Amount in Rupees)	
Details of Refunds	Govt. Grant
a) Refunds pertaining to previous year(s) as in Opening Balance	134184642
b) Refund pertaining to Current FY 2023-24 (TSA assignment returned to PAO)	254913605
Total Refunds (a+b) as per row 3 above	389098247

Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

**Schedule to Income and Expenditure Account
No. 9B: Internal Resource Generation**

(Amount in Rupees)

Sl. No.	Particulars	Internal Resources Generated
A	B	C
1	Opening Balance B/F	2152369403
2	Less : Amount transferred to Institute Corpus Fund	677442697
3	Less : Amount refunded to Central Corpus Fund	1152107691
4	Balance transfer to Grant account of Council	1120621349
5	Sub-total (1-2-3-4)	-797802334
6	Resources Generated at units during 2023-24	3351887686
7	Total available Resources : (5+6)	2554085353



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 10: Fees/Subscriptions

(Amount in Rupees)

	Current Year	Previous Year
1. Entrance Fees	3074375	3340140
2. Annual Fees/Subscriptions	9002688	20500860
3. Seminar/Programme Fees	2440458	522540
4. Consultancy Fees	2598128	2593980
5. Application Fees for Recruitment	9174130	417806
6. Diploma Charges	53793632	32992999
7. Other (specify in notes to Accounts)	23958382	2073174
Total	104041793	62441499



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 11: Income From Investments (Earmarked & Endowment)

(Amount in Rupees)

	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On Government Securities	0	0	0	0
b) On Debentures/Bonds	0	0	0	0
2) Dividends on Mutual Fund Securities	0	0	0	0
3) Others (specify in Notes to Accounts)	0	0	0	0
Total	0	0	0	0

Transferred to Earmarked/Endowment Funds



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 12: Income from Royalty, Publications etc.

(Amount in Rupees)

	Current Year	Previous Year
1. Income from Royalty	10644057	4445234
2. Income from sale of Publications	4520061	5534004
3. Others (Specify in Notes to Accounts)	196388	145614
TOTAL	15360506	10124852



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 13 : Interest earned

(Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	1112385421	542549979
2. On savings Accounts with scheduled banks	1893836	8750213
3. *On Loans		
a. Employees / Staff	30695352	38154778
b. Others	3429308	4546251
4. On Debtors and other Receivables	0	0
Total	1148403917	594001221



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 14: Other Income

(Amount in Rupees)

	Current Year	Previous Year
1. License Fee from quarters	96115175	86686947
2. Income from Guest house charges	133609906	117643545
3. Leave Salary and Pension Contribution	47311244	59149116
4. Revenue Receipts from Schemes	235732977	319403379
5. Charges for use of Transport	2942281	1507735
6. Water and Electricity Charges	55818059	29503590
7. Revolving Fund income	1105112054	810273770
8. Surplus on sale/disposal of assets		
a. Owned assets	10129294	21730390
b. Assets acquired out of grants or received free of cost	2771374	14749479
9. Miscellaneous income (i) Sale Proceeds of unserviceable stores/empties (ii) waste paper (iii) tender papers (iv) application forms & others Advt. charges (v) other miscellaneous income	1537860834	1095571535
TOTAL	3227403198	2556219485



Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 15: Prior Period Income

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Income	1114548	0
TOTAL	1114548	0



Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH **ANNUAL ACCOUNTS 2023-24**

Schedule 16: Establishment Expenses

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Revenue Generation
(A) Establishment Expenses						
a. Salaries, wages and allowances	25438446398	0	25438446398	24518079427	0	0
b. Contribution to Provident Fund	98846304	0	98846304	139421440	0	0
c. Contribution to Other Funds (Specify)	556819421	0	556819421	443178387	0	0
d. Bonus	14506236	0	14506236	0	0	0
e. Staff Welfare Expenses	5121905	0	5121905	5955894	0	0
f. Fees & Honorarium	20898299	0	20898299	24396618	32000	0
g. Leave salary and Pension Contribution	192016	0	192016	5987640	0	0
h. Others	26431794	0	26431794	46324256	0	0
Total Establishment Expenses	26161262373	0	26161262373	25183343662	32000	0
(B) Pension Expenses						
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	16676303900	0	16676303900	15457206668	0	0
Total (A+B)	42837566273	0	42837566273	40640550330	32000	0


Dy. Director (Fin)

Schedule 17: Research and Operational Expenses

	Current Year				Previous Year				
	Govt. Grant		NAHEP	Total	Govt. Grant		NAHEP	Revenue Generation	
	Scheme	Non-Scheme	Scheme		Non-Scheme				
Research Expenses									
1. Chemicals & Consumables	628125174	23969822	14948871	667043867	397549441	30119094	8000682	0	435669217
2. Glassware	65069860	610966	565973	66246799	49325677	6324034	3296850	0	58946561
3. Fertilizers	45702383	3931663	0	49634046	114423053	9882165	0	0	124305218
4. Seeds	264299461	4951592	0	269251053	121290769	4153189	0	0	125443958
5. Salts & Minerals	1021474	1299	0	1022773	237074	0	0	0	237074
6. Farm Manure	418360294	6269242	644036	425273572	438587676	17407445	4033903	0	460029024
7. Other Consumables	331218937	4312975	45846	335577458	222851215	3666384	430700	0	226948299
8. Photograph/Audiovisual Expenses	154291	283528	0	437819	1351423	58243	0	0	1409666
9. Computer Hire charges	8763228	0	0	8763228	3259931	1731797	0	0	4991728
10. Purchase of Animal for Research	26592614	0	10500	26603114	14105126	568236	273025	0	14946387
11. Feeding and upkeep of Animals	296622730	7285027	18200	303925957	198904650	28706342	0	0	227610992
12. Other research expenditure	1108292818	33714755	52826305	1194833878	1013779019	79997815	29629502	0	1123406336
Total	3194222964	85330869	69059731	3348613564	2575665054	182614744	45664662	0	2803944460

Dy. Director (Fin)

(Amount in Rupees)

Quella

Dy. Director (Fin)

Schedule 18: Administrative Expenses

(Amount in Rupees)

27

Schedule 18: Administrative Expenses (contd....)

(Amount in Rupees)

	Current Year				Previous Year			
	Govt. Grant		NAHEP		Govt. Grant		NAHEP	
	Scheme	Non-Scheme		Total	Scheme	Non-Scheme	Revenue Generation	Total
D. Others								
a) Printing & Stationery (Consumables)	158520778	22992122	1923020	183435920	133839607	38032633	926181	0 172798421
b) Newspapers & Periodicals	42905020	3240666	6000	46151686	33672379	5314387	0	0 38986766
c) Travel & Conveyance – Domestic	390597539	34482542	3765469	428845550	244374847	44653501	5259956	0 294288304
d) Travel – Foreign	336773	2620948	16582394	19540115	2748939	702984	0	0 3451923
e) Advertisement & Publicity	21074299	244876	108529	21427704	12470724	890981	196900	0 135588605
f) Legal & Professional charges	24584754	4180102	30090	28794946	21818489	1387860	37817216	0 61023565
g) Auditor's remuneration	778364	4542919	0	5321283	821292	5631023	0	0 6452315
h) Hospitality expenses	28931957	7465244	25688	36422889	19183154	4835960	52441	0 24071555
i) Bank charges	3694036	13351	406	3707793	3062331	108472	17081	0 3187884
j) Meeting expenses	53833120	2142678	66217	56042015	42640742	1008471	71000	0 43720213
k) Steering & Monitoring Committee expenses	7286534	244271	0	7530805	4788114	344132	0	0 5132246
l) Loss on sale of assets	26565639	0	0	26565639	36739761	0	0	0 36739761
m) Provision for bad & doubtful debt/advances	0	0	0	0	0	0	0	0 0
n) Irrecoverable balances written off	0	0	0	0	0	0	0	0 0
o) Other expenses	1585737673	604555746	612866649	2251580068	1094043791	722478761	38333980	0 1854856532
Total	6639968674	1444510359	12735924	8211814957	4811409753	1570846992	88994903	0 6471251648

Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH **ANNUAL ACCOUNTS 2023-24**

Schedule 19: Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
A) Grants given to State Agricultural Universities – Establishment of KVKs	12849525129	2254545	12851779674	11867634332	1035919243	12903553575
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects	7595410673	0	7595410673	6363491674	0	6363491674
C) Grants given to - Trainers Training Centres	2900000	0	2900000	0	0	0
D) Financial Assistance to Scientific Societies	36042059	0	36042059	30534930	0	30534930
E) Others (Development grant to SAU & other financial Support)	6042292316	0	6042292316	2609556788	0	2609556788
Total	26526170177	2254545	26528424722	20871217724	1035919243	21907136967


 Dy. Director (Fin)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH ANNUAL ACCOUNTS 2023-24

Schedule 20: Miscellaneous Expenses

(Amount in Rupees)

	Current Year				Previous Year						
	Govt. Grant		NAHEP	Others	Total	Govt. Grant		NAHEP	Revenue Generation	Others	Total
	Scheme	Non-Scheme				Scheme	Non-Scheme				
1. Publicity and exhibitions	33446793	23462268	0	0	56909061	20536729	15364248	0	0	0	35900977
2. Guest House	56919082	26027380	0	0	82946462	38532892	23607861	0	0	0	62140753
3. Human Resource Development	811483178	16101965	42296443	0	869881586	657594196	41233680	62431483	0	0	761259359
4. Revolving Fund Schemes – Expenditure	41655042	0	0	727804426	769459468	5370783	0	0	0	708397049	713767832
5. Others	462759335	131778109	96507819	0	691045263	430750966	80151128	5400573	0	3069183	519371850
Total	1406263429	197369722	138804262	727804426	2470241839	1152785566	160356917	67832056	0	711466232	2092440771

Dy. Director (Fin)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2023-24**

Schedule 21: Prior Period Expenditure

	<i>(Amount in Rupees)</i>	
	Current Year	Previous Year
1. Prior Period Expenditure	992023	6704273
TOTAL	992023	6704273



Dy. Director (Fin)

Schedule 22: Significant Accounting Policies

1. Basis for preparation of Accounts:

The Accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.

2. Revenue Recognition

(A.) The following items are accounted for on accrual basis while recognizing revenue;

- i. Pension and Leave Salary contribution-on raising demand
- ii. Interest on investments –on accrued basis.
- iii. Interest on loan to staff- on accorded basis each year base on the diminishing balance method.

(B.) The following items of income are recognized on collection/receipt-

- Sale of publications/journals/information services.
- Water & electricity charges.
- Application fees.
- Sale proceeds of farm produce fruits & vegetables
- Sale proceeds of scrap, unserviceable stores/empties.
- Sale of Tender papers.
- Sale of application forms.
- Telephone charges.
- Guest House charges.
- Registration fees.
- License Fees
- Interest on Bank Account.

(C.) Insurance of vehicles against third party risks are accounted for on cash basis.

3. Fixed Assets and Depreciation

- 3.1 Fixed assets except progeny of Livestock are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation, commissioning.
- 3.2 Progeny of Livestock are set up as assets when they are born by assigning values. Based on expenditure incurred on prenatal and post-natal care of the mother and enhanced till their attaining particular ages, by the expenditure on their upkeep and feed. These items of expenditure are capitalized as the value of progeny, by credit to capital reserve.
- 3.3 Fixed assets are valued at cost of acquisition or construction or at manufacturing cost (in case of own manufactured /fabricated assets) in the year of capitalization

less accumulated depreciation (except freehold land and livestock). Depreciation on fixed assets for the year is provided on straight line method as per Companies act, at the following rates: *(Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016)*

Item	Rate of Depreciation
Buildings, Tanks & Ponds	2.00%
Roads, Bridge, Sewerage & Drainage	5.00%
Electrical installations and equipment	10.00%
Plant & Machinery	6.00%
Vehicle & Vessels	15.00%
Office equipment	10.00%
Computers/Peripherals/accessories	20.00%
Furniture & fixtures	10.00%
Audio Visual Equipment	10.00%
Laboratory apparatus and Scientific equipment	10.00%
Library books	10.00%
Tube wells	20.00%

3.4 All Fixed Assets other than Land and Buildings, the depreciated value of which at the beginning of the year is Rs. 10000 or less; and all Fixed Assets, other than Land & Buildings purchased in the year for a sum of less than Rs. 10000 each, are depreciated at the rate of 100% retaining a residual value for accounting control.

3.5 Depreciation will be charged at the applicable rate for the full financial year on assets acquired during April-September. For assets acquired during October-March of the year, depreciation will be charged for half-yearly basis at the applicable rate. The change will be effective from the financial year 2023-24.

3.6 No depreciation is provided on Land and Livestock.

3.7 Amortization of Leasehold Land

Land leased for 99 yrs. or more, may be taken to the head 'Leasehold land', and those leased for shorter periods may be amortized over the lease period mentioned in the lease deed. For example, if the land has been given on lease for a term of 7 years, it should appear as 'Leasehold land" and 1/7th of that should be shown in the deprecation column for 7 years till it becomes zero, unless in the meanwhile there is any change in the term or conditions of the lease. *(Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016)*

3.8 Valuation of all Intangible Assets such as Trademarks, Industrial design, Copy rights, Patents etc. need to be done in compliance with the Accounting Standard-26(AS-26).

4. Stocks

Valuation of stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items has to be done in compliance of Accounting Standard-2.

- 5 Animals used in research are treated as expenditure on cash basis whenever they are purchased. If however, they are held in large numbers and issued for research as and when necessary, they will be classified as Inventory.

6. Retirement benefits

The pension, gratuity and leave encashment are provided in the books of account based on cash basis. (As approved by 226th meeting of the Governing Body of the ICAR Society held on 14.02.2013.)

7. Investments of General Provident Funds (GPF) (Head quarters only)

All Long-Term investments are valued at cost except in case of permanent diminution in their value for which necessary provision is made. Current investments are valued at the lower of cost and fair/market value.

8. Earmarked funds - welfare fund

This represents the allocation of a specific percentage of the intellectual fee levied against and recovered from ICAR professional services (consultancy, contract research, contract services and training). The fund is utilized for grants to families of deceased employees, Ex-gratia payments to employees/scholarships/hostel subsidy/cash awards and subsidy for books, etc. The balance in the fund is invested and the income from the investment is added to the fund.

9. Investment of earmarked funds interest income accrued on such investments

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved securities, debentures and bonds or deposited for fixed terms with banks, leaving the balance in current bank accounts.

Interest received, accrued and due and accrued but not due on such investments, are added to the respective funds and not treated as income of the council.

10. Government grants

- 10.1 Government grants of the nature of contribution towards capital expenditure (to the extent utilized in the year) are treated as of Capital Fund.
- 10.2 Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized, except that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.
- 10.3 Unutilized government grants are treated as funds to be carried forward and refunded, as per government directions and exhibited as a Liability.
- 10.4 Deleted

11. Corpus Funds :

- 11.1 Deleted
- 11.2 The transactions related to Corpus Fund of ICAR as per the Corpus Fund guidelines are accounted for under the respective financial heads
- 11.3. The revenue expenditure incurred out of Revolving Fund schemes as well as the

income derived from such schemes by the ICAR Institutes are accounted for under the respective financial heads.

12 Sponsored Projects, Consultancy Projects and Grant-in-aid Projects -Receipts and Disbursements:

In respect of ongoing sponsored projects and consultancy projects, the amounts received from sponsors/clients are credited to the head "Current Liabilities -Other Liabilities -Receipts against ongoing sponsored/consultancy projects." As and when expenditure is incurred/advances are paid against such projects, entries are passed for credit to overhead recoveries, intellectual fees etc. by debit to the concerned project account under the head "Assets -Current Assets -Loans and Advances -a) Current assets -sundry debtors -Payments' against ongoing sponsored projects "advances against sponsored projects", through Bank account (payments made), and through Journal entries (crediting Overhead Recovery Account, Intellectual fee etc). Simultaneously, after determining the shares of the Council, welfare fund and the scientific and other staff, these heads are credited by debit to Overhead Recovery account and Intellectual fee account. The share of Intellectual fee pertaining to the Council is treated as income in the Income and Expenditure Account. Overhead Recoveries and Equipment Usage Recoveries are treated as abatement of revenue expenditure for the year.

At the end of the year where the expenditure on Sponsored scheme booked under 'Sundry Debtors' is less than the Receipts (Opening Balance + Receipts during the year) for the scheme (under the head 'Current liabilities'), the figure under Sundry Debtors will be set off against the figures in Liabilities side in respect of that scheme and the net figure will be shown under Current Liabilities in the Balance Sheet. In respect of schemes, where the expenditure is more than the Receipts (Opening Balance + Receipts during the year) for the scheme, the figure in the liabilities side will be set off against the figures on the Assets side and the net amount shown as recoverable from the Sponsors under Current Assets -Sundry Debtors in the Balance Sheet.

- 13 Expenditure on interest and finance charges incurred, which is not material when compared to totality, is grouped under miscellaneous expenses.

SCHEDULE 23: Contingent Liabilities and Notes to Accounts (2023-24)

1. ICAR adopted the Accrual System of Accounting and the Standard formats for presentation of the Annual Financial Statements from the financial year 2002-2003.
2. Details of Contingent Liabilities are as under :

		<i>(Amount in lakhs)</i>	
Details of Contingent Liabilities		Current Year	Previous Year
1	Contingent Liabilities (Court Cases, PIL etc,)	617.18	261.20
2	Letters of credit opened by the bank on behalf of the Council	1.40	163.22
3	Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	697.77	240.89
TOTAL		1316.35	665.61

3. Consolidated GPF Annual Account of ICAR for the CFY 2023-24 is prepared separately.
4. ICAR has implemented Treasury Single Account system w.e.f 01.08.2020. As per the operational guidelines of TSA issued by MoF, amount of unutilized government grants as on 31st March stands lapsed under TSA. Accordingly, amount lapsed under TSA is reflected in the Consolidated Annual Account of ICAR.
5. It is submitted that ASRB was hitherto a sub-entity of Indian Council of Agricultural Research (ICAR) has been separated from ICAR and made a distinct accounting unit under DARE as per the decision of the Union Cabinet in its meeting held on 01 August, 2018 and approval conveyed by the Government of India vide Notification No. 25/CM/2018(i) dated 06.08.2018. Consequently, ASRB has been delinked from ICAR and attached with the Department of Agricultural Research & Education (DARE) under Ministry of Agriculture & Farmers' Welfare, GOI and all Assets and Liabilities of ASRB as on 31.03.2019 has been transferred from ICAR Consolidated Annual Account to the books of records of DARE.
6. Details of encroached/disputed land if any is provided in the Notes to Accounts of respective ICAR units in their annual account.
7. Break up of Grants utilized for Capital Exp during 2023-24

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	1116941086	1896454148	2396279275	156239571	5565914080
NAHEP	8231771	114831914	0.00	5280910	128344595
TOTAL	1125172857	2011286062	2396279275	161520481	5694258675

Certain adjustment entries in the Consolidated Annual Accounts are necessitated every year in Schedule 9A of Government Grants to reflect the Government Grants received from Ministry of Finance, balances carried forward to be refunded to the GOI and the unspent balances of the financial year for which Annual Accounts are prepared. The details of such modified transactions are as per following details:

(Amount in Rupees)

Description	Schedule No.	Institutes' data (A)	*Modified Values in A/cs (B)	Difference (A-B)
Opening Balance	9A	1514178619	988748133	525430486
Grants Received	9A	92747829252	91508500000	1239329252
Grants Refunded during the year	9A	1796352247	389098247	1407254000
Grant lapsed during the year	9A	227549613	227549613	0
Capital + Revenue Expenditure	9A	91582500797	91582500797	0
Net effect - Closing balance	9A	655605213	298099476	357505737

*As per Grants drawn from Government of India and refunded to Ministry of Finance every year.

Further, the above adjustments which impact other such figures as per details given below have been adjusted in the Capital Fund (by way of a line entry in the detailed accounts namely "Grants reconciliation as per Notes to Accounts 2023-24):

Details of Adjustments carried out to Capital Fund	Amount in (Rupees)
1. Adjustments of Government Grants as shown above	357505737
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	9653835
3. Opening balance of Capital Fund changed from institutes' data as per 23-24 A/cs of ICAR (Institutes' Data – Rs. 66102689532 – Accounts 22-23 Closing balance – Rs.66638251716)	-535562184
4. Actual Adjustments from institute data in Schedule 1	3366870357
Net Adjustments carried out in Schedule 1 : (4)-(1)-(2)-(3)	3535272968

Government Grants: Rs **117620.00** (NIBSM, RAIPUR); Rs **769891.00** (IIHR, BANGALORE); Rs **86586** (IIVR, VARANASI); Rs **4354650.00** (ICAR RES. COM. NEH REGION, BARAPANI); Rs **1906319.00** (MGIFRI, MOTIHARI); Rs **1752154.00** (IIWM, BHUBANESWAR); Rs **150000.00** (NRC PIG, Guwahati); Rs **2129.00** (NIVE & DI, BANGALORE); Rs. **21194.00** (CMFRI, COCHIN); Rs. **64264.00** (CIWA, BHUBANESWAR); Rs. **255000.00** (ATARI, HYDERABAD); Rs. **7568.00** (ATARI, PATNA); Rs. **166460.00** (ATARI, GUWAHATI);

4. Fixed Assets & Depreciation: The amount of Surplus/ Deficiency arising on Disposal of Fixed Assets has been worked out by the Units and taken into the Account. Depreciation has been provided and incorporated by the Units. The Depreciation has been calculated for the current year on the basis of closing balance of Fixed Assets (except on Land & Livestock) as per Straight Line Method at rates prescribed under the Companies Act, 1956. The original value and the accumulated depreciation on the disposed off assets have been suitably incorporated in Schedule 5.
5. Previous years' figures have been regrouped whenever necessary.
6. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2024 and the Income and Expenditure Account for the year ended on that date.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH **ANNUAL ACCOUNTS 2023-24**

Receipts and Payment Account for the Year Ending 31 March 2024 (New Format)

Receipts		(Amount in Rupees)			
	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:					
a) Cash in hand	16105888	106475295	I. Expenses:	41941361258	40561782959
b) Bank balances	0		a. Establishment	9083376683	6195380635
>> in Current Accounts (Institute)	13653815171	25980230689	b. Administrative	6654771704	5052465816
>> in Current Accounts (NAHEP)	905679217	786899774	c. Research		
>> in Deposit Accounts	12100271921	1224236055	II. Payments against funds for	26528424722	21907136967
>> in Savings Accounts	47628202	37542324	various projects		
>> in Transit	0	0			
II. Grants Received from Govt. of India					
a) Govt. Grant	91508500000	78348900000	a) Earmarked funds	0	0
b) NAHEP	546000000	1670000000	b) Own funds.	0	0
III. Donations and Contribution					
	0	0			
IV. Income on Investments from					
a) Earmarked Funds	0	0	a) Purchase of Fixed Assets	4532092069	2962601024
b) Own Funds	0	0	b) Expenditure on Work in Progress	1162166606	882065875
V. Interest Received					
a) Bank Deposits	542387537	537271362	V. Repayment of un- utilized	389098247	1062351271
b) Loans, Advances	30921943	44004288	Grants/Loans/Borrowings		

Receipts and Payment Account for the Year Ending 31 March 2024 (New Format) (contd...)

(Amount in Rupees)			
Receipts	Current Year	Previous Year	Payments
			VI. Grants Lapsed in TSA during Current Year
VI. Deposits and Advances	23599935466	21934571769	VII. Deposits and Advances
VII. Other Income	3699638777	3471598743	VIII. Other payments
VIII. Loans and Borrowings	0	0	IX. Closing Balances
IX. Misc. Receipts	714864745	99726048	a) Cash in hand
			b) Bank Balances
			- in current Accounts (Institute)
			- in current Accounts (NAHEP)
			- in Deposit Accounts
			- in Savings Account
			c) In transit
Total	147365748867	134241456347	Total
			147365748867 134241456347



(Kunal Kalia)
Dy. Director (Fin)



S.K. Pathak
Joint Secretary (Finance)

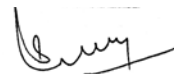
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
BALANCE SHEET OF GPF AND CPF AS ON 31.03.2024

(Amount in Rupees)

LIABILITIES	Schedule	Current year 2023 - 24	Previous year 2022 - 23
GPF Subscription & Interest thereupon	1	20,47,57,46,142.00	20,82,84,90,564.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,93,09,85,148.00	2,61,11,29,283.00
Other Liability	7	0.00	0.00
Total		23,40,67,31,290.00	23,43,96,19,847.00
ASSETS	Schedule	Current year 2023 - 24	Previous year 2022 - 23
Investments	4	22,59,78,86,686.22	22,74,82,87,794.00
Interest Accrued on Securities/ FDs	5	35,78,18,147.00	42,10,73,330.00
GPF Recoveries of March 2023	6	21,56,65,266.00	23,05,80,076.00
Other Assets	7	21,91,65,849.00	3,68,49,814.00
Cash at Bank		1,61,95,342.00	28,28,833.00
Total		23,40,67,31,290.00	23,43,96,19,847.00
Significant Accounting Policies	8		
Notes to Accounts	9		



Joint Secretary (Finance)

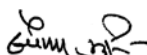


Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
INCOME & EXPENDITURE ACCOUNT OF GPF / CPF FOR THE
PERIOD ENDING 31.03.2024

(Amount in Rupees)

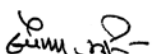
Income	Current year 2023 - 24	Previous year 2022 - 23
Interest Received	1,45,75,69,994.00	1,14,65,10,489.00
-On Deposits	96,87,55,555.00	
-On Special Deposit Scheme with Indusind & BoB	48,88,14,439.00	
Interest Accrued	30,48,15,492.00	38,88,51,504.00
Other Income	91,226.00	0.00
Total	1,76,24,76,712.00	1,53,53,61,993.00
Expenditure	Current year 2023 - 24	Previous year 2022 - 23
Interest credited to Members' A/cs.		
a) GPF	1,44,26,20,847.00	1,34,57,52,680.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	31,98,55,865.00	18,96,09,313.00
Total	1,76,24,76,712.00	1,53,53,61,993.00


Dy Director (F)

SCHEDULE 1

GPf SUBSCRIPTION & INTEREST THEREUPON

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance	20,82,84,90,564.00	21,25,55,85,579.00
Add		
GPf Subscriptions during the year	2,57,32,19,428.00	
GPf Refunds during the year	16,67,75,067.00	
Book Transfers during the year (credit)	71,11,07,128.00	
Cash Transfers during the year (credit)	0.00	
	3,45,11,01,623.00	3,61,21,02,350.00
Less		
GPf Provision for March 2023	23,05,80,076.00	28,74,64,474.00
Less		
Book Transfer for 2023-24	1,76,546.00	1,76,546.00
Add		
Interest on GPf	1,44,26,20,847.00	1,34,57,52,680.00
Less		
GPf advance during the year	22,93,39,232.00	
GPf Withdrawal during the year	4,29,10,14,496.00	
Book Transfers during the year (Debit)	71,09,89,128.00	
Cash Transfers during the year (Debit)	0.00	
Excess Balance transferred to I & E Account	32,680.00	
	5,23,13,75,536.00	5,32,80,65,647.00
Total GPf Balance	20,26,00,80,876.00	20,59,77,33,942.00
ADD		
GPf Subscription (for March Provision 2024)	19,97,82,358.00	
GPf Refund (for March Provision 2024)	1,58,82,908.00	
	21,56,65,266.00	23,05,80,076.00
ADD: Book Transfers in transit (Difference of debits over credits)	0.00	1,76,546.00
TOTAL GPf LIABILITY	20,47,57,46,142.00	20,82,84,90,564.00


Dy Director (F)


SCHEDULE 2**CPF SUBSCRIPTION & INTEREST THEREUPON**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance	0.00	0.00
Adjustment Entry being passed	0.00	0.00
Add		
CPF Subscriptions during the year	0.00	0.00
CPF Refunds during the year	0.00	0.00
Book Transfers during the year (credit)	0.00	0.00
Cash Transfers during the year (credit)	0.00	0.00
Less CPF Provision for March 2023	0.00	0.00
Add Interest on CPF	0.00	0.00
Less		
CPF Advance during the year	0.00	0.00
CPF withdrawal during the year	0.00	0.00
Book Transfers during the year (Debit)	0.00	0.00
Cash Transfers during the year (Debit)	0.00	0.00
Add		
CPF ICAR / Institutes' Contribution for 2023 - 24	0.00	0.00
Interest on ICAR / Institutes' Contribution	0.00	0.00
Add		
CPF Subscription (Provision for March 2023 - 24)	0.00	0.00
CPF Refund (Provision for March 2023 - 24)	0.00	0.00
Less: Liability contingent in nature taken to Reserve (Schedule-3)	0.00	0.00
TOTAL CPF LIABILITY	0.00	0.00


Dy Director (F)

SCHEDULE 3**RESERVES**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance (as on 01.04.2022)	2,61,11,29,283.00	2,42,15,19,970.00
Add		
Excess of Income over expenditure	31,98,55,865.00	18,96,09,313.00
Less		
Closing Balance as on 31.03.2023	2,93,09,85,148.00	2,61,11,29,283.00



Dy Director (F)

SCHEDULE 4**INVESTMENTS**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance (as on 01.04.2023)	22,74,82,87,794.00	22,90,91,04,180.00
Less Matured Investments		
a) Fixed Deposits / Securities	14,15,44,06,277.00	
b) Short term investment in FD with SBI	47,90,00,000.00	
c) Amount withdrawn from IndusInd Bank	15,55,00,00,000.00	
	30,18,34,06,277.00	1,44,00,00,000.00
Add Investments		
a) Fixed Deposits / Securities	53,00,00,000.00	
b) Short term investments in FD with SBI	14,26,59,73,222.22	
c) Investment made in Spl. Dep. With IndusInd	15,23,70,31,947.00	
	30,03,30,05,169.22	1,27,91,83,614.00
TOTAL (As on 31.03.2024)	22,59,78,86,686.22	22,74,82,87,794.00



Dy Director (F)

SCHEDULE 5**ACCRUED INTEREST**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance	42,10,73,330.44	46,40,41,167.13
Less		
<i>Accrued interest upto 31.03.23 received in cash during financial year 2023-2024</i>		
a) Interest on FDs for which interest has been received on maturity	13,13,11,938.32	
b) Interest on Bonds/Securities for which interest has been received in cash	23,67,58,736.42	
	36,80,70,674.74	43,18,19,340.42
Add		
<i>Interest received /accrued for the period 01.04.2023 to 31.03.2024</i>		
a) Interest on Bonds/Securities/FDs for which interest is to be received on maturity (Sub Schedule 5a)	20,87,29,886.79	
b) Accrued interest on Bonds/Securities for which interest is also received in cash (Sub Schedule 5b)	9,60,85,604.73	
	30,48,15,491.52	38,88,51,503.73
Closing Balance (as on 31.03.2024)	35,78,18,147.00	42,10,73,330.44

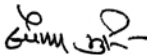

Dy Director (F)

SCHEDULE 6**GPF RECOVERIES OF MARCH 2024**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance	23,05,80,076.00	28,74,64,474.00
Less		
Amount Recovered during the year 2023-24	23,05,80,076.00	28,74,64,474.00
Add		
Outstanding GPF Provision for the year 2024-25	21,56,65,266.00	23,05,80,076.00
Closing Balance	21,56,65,266.00	23,05,80,076.00

SUMMARY OF BOOK TRANSFERS

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance	1,76,546.00	1,76,546.00
Less		
Book Transfer (Credit)+ Old Book Transfer	71,11,65,674.00	53,61,17,628.00
Add		
Book transfer (debits)	71,09,89,128.00	53,61,17,628.00
Closing Balance	0.00	1,76,546.00


Dy Director (F)

SCHEDULE 7**OTHER ASSETS / LIABILITIES**

PARTICULARS	AMOUNT	
	Current year 2023 - 24	Previous year 2022 - 23
Opening Balance (Liabilities)		
Opening Balance (Assets)	3,68,49,814.09	58,98,608.09
ADD		
Other Payments	19,58,85,064.20	7,63,780.00
GPF Receivable 2023-2024 from ICAR institutes	57,94,557.00	19,78,030.00
Liability towards institutes for 2022-23 discharged during 2022-23	3,16,36,633.00	6,42,36,435.00
	23,33,16,254.20	6,69,78,245.00
LESS		
Other Receipts	72,57,539.00	9,96,506.00
Liability towards institutes as on 31.03.2024	4,17,64,650.00	3,16,36,633.00
GPF Receivable 2022-2023 from ICAR institutes	19,78,030.00	33,93,900.00
	5,10,00,219.00	3,60,27,039.00
Closing Balance as on 31.03.2024 (Assets)	21,91,65,849.29	3,68,49,814.09
Closing Balance as on 31.03.2024 (Liability)	0.00	0.00



Dy Director (F)

SCHEDULE: 8 SIGNIFICANT ACCOUNTING POLICIES

1. The Provident Fund of Indian Council of Agricultural Research is notified in the Schedule (Serial # 40) to Provident Fund Act of 1925 appended to General Provident Fund Rules 1960.
2. The rate of interest payable to the Subscribers is as per Govt. of India norms for the financial year 2023-24, i.e. 7.1%.
3. Accounts of ICAR Provident Fund have been prepared on accrual basis.
4. The Provident Fund bank account is maintained with the State Bank of India, Main Branch, Parliament Street, New Delhi by ICAR Headquarters.
5. The Subscription on account of Provident Fund is received at ICAR Headquarters from 117 accounting units all over India. Excess of recoveries / advances over withdrawals/ advances is remitted to the Council by the institutes on monthly basis. The deficit on the same heads is recouped by the Council on monthly basis. Monthly statements are received from the units for the purpose.
6. The subsidiary records, i.e. Subscribers' ledgers, Broadsheets etc., are maintained at the institute level.
7. Annual GPF/ CPF Statements are also received from the constituent units of ICAR which are consolidated to prepare Annual Accounts of GPF/CPF of ICAR.
8. Surplus of Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve and is maintained by ICAR Headquarters. The balance in the reserve fund is maintained to cover the shortfall on account of interest payable to the subscribers, if any.
9. The investment out of surplus of GPF / CPF accumulations are accounted at cost value.

SCHEDULE 9 NOTES TO ACCOUNTS

1. An amount of Rs.3,16,36,633/- was payable to ICAR institutes as on 31.3.2023 towards GPF account settlement with the Council which is included in the total liability towards subscribers shown in Schedule-1. The details is attached in Annexure-2 in the Annual Accounts 2023-24. GPF receivable of Rs.19,78,030/- the year 2021-22 from ICAR institutes has also been included in Annexure-1.
2. An amount of Rs.4,17,64,650/- payable to ICAR institutes as on 31.3.2024 towards GPF account settlement with the Council is included in the total liability towards subscribers as attached in Annexure-1 in the Annual Accounts 2023-24. GPF receivable amounting to Rs 57,94,557/- for the year 2023-24 from ICAR institutes has also been included in Annexure-2.
3. The Following securities has Been purchased on 22.12.2023 having a face value Show in against each :

S. NO.	Security	Face Value	Value Date	Settlement Amount
	Special Deposit Scheme (SBI)			
1	8.32% Andhra Pradesh-SDL-06-02-2028	2,00,00,00,000.00	22.12.2023	2125088222
2	8.29% Uttrakhand-SDL-30.5.2028	1,00,00,00,000.00	22.12.2023	1037156111
3	7.54% Assam-SDL-20.12.2028	4,00,00,00,000.00	22.12.2023	4017751556
4	8.40% Jharkhand-SDL-5.12.2028	2,00,00,00,000.00	22.12.2023	2085977333

4. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure.

ANNEXURE: 1**GPF LIABILITY TOWARDS ICAR INSTITUTE AS ON 31.03.2024**

S. No.	Institute	Amount (Rupees)
1	CRIJAF, BARRACKPORE	1313541.00
2	DSR (IISR), INDORE (SOYABEAN)	304605.00
3	CPCRI, VITTAL*	69292.00
4	CAZRI, JODHPUR	250000.00
5	CSSRI, KARNAL	276279.00
6	ICAR RES. COM. NEH REGION, BARAPANI	3454410.00
7	NIASM, BARAMATI	210000.00
8	Dte. OF WEED SCIENCE RESEARCH, JABALPUR	209295.00
9	CIRG, MAKHDOOM	16887239.00
10	NRC PIG, GUWAHATI	1100000.00
11	NIVEDI (PDADMAS), BANGALORE	397600.00
12	CIFE, MUMBAI	4337001.00
13	CIFT, COCHIN	5382762.00
14	CMFRI, COCHIN	6922626.00
15	ATARI, GUWAHATI	650000.00
Total		41764650.00

GPF RECEIVABLES FROM INSTITUTE AS ON 31.03.2023

Sl. No.	Name of ICAR units	Amount
1	IARI, JHARKHAND	1276000.00
2	VPKAS, ALMORA	591910.00
3	IIHR, BENGALURU	85050.00
4	ICAR RESEARCH ER, PATNA	5070.00
5	NISA, RANCHI	20000.00
Total		1978030.00


Dy Director (F)

ANNEXURE - 2**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF LIABILITIES TOWARDS ICAR INSTITUTES ON 31.03.2024**

S.No.	Institute	Amount (Rupees)
1	NBAIM, MAU	430090.00
2	CIARI, PORT BLAIR	826379.00
3	CPCRI, VITTAL	69292.00
4	NRCO, SIKKIM	100000.00
5	LRC LITCHI, MUZAFFARPUR	75000.00
6	CIAE, BHOPAL	4926055.00
7	CIRG, MAKHDOOM	9066057.00
8	IVRI, BENGALURU	184729.00
9	IVRI, MUKTESHWAR	1549000.00
10	NDRI, BENGALURE	4600315.00
11	CIFA, BHUBANESWAR	294936.00
12	CIFT, COCHIN	5361730.00
13	CMFRI, KOCHI	4153050.00
Total		31636633.00

GPF RECEIVABLES FROM INSTITUTE AS ON 31.03.2024

Sl. No.	Name of ICAR Units	Amount
1	CTRI, RAJAHMUNDRY	1346861.00
2	IARI, JHARKHAND	1454000.00
3	CIARI, PORT BLAIR	222892.00
5	NRC BANANA, TIRUCHIRAPALLI	90.00
6	NRC LITCHI, MUZAFFARPUR	75000.00
7	ICAR RES. COM. EASTERN REG., PATNA	60000.00
8	CIAE, BHOPAL	2635714.00
Grand Total		5794557.00


Dy Director (F)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

DETAILS OF FDS ON WHICH INTEREST IS DUE ON MATURITY (SUB- SCHEDULE 5A)

ANNEXURE 3-5A

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2023-24	Days	Accrued Interest upto 31.03.2023	Interest for 2023-2024 earned	Interest for 2023-2024 accrued
A CENTRAL GOVT. SECURITIES										
1. Special Deposit Scheme (SBI)	Floating	4.09.1987	To be renew every yr.	1,89,62,76,809.00	Annually (Jan, 1)	13,46,35,652.00	90	3,41,32,983.00	10,05,02,669.00	3,31,97,832.00
2 G Sec	7.68%	21.12.2018	21.12.2023			69,12,00,000.00	101			
								20,26,25,753.42	48,85,74,246.58	
3 8.32% Andhra Pradesh SDLL	8.32%	22.12.2023	6.2.2028	2,12,50,88,222.22	6th Feb & 6th August	8,32,00,000.00	53	-	8,32,00,000.00	2,41,62,191.78
4 8.29% Utrakhand SDL	8.29%	22.12.2023	30.5.2028	1,03,71,56,111.11	30th May & 30 November	0.00	100	-	-	2,27,12,328.77
5 7.54% Assam SDL	7.54%	22.12.2023	20.12.2028	4,01,77,51,555.56	20th December & 20 June	0.00	100	-	-	8,26,30,136.99
6 8.40% Jharkhand SDL	8.40%	22.12.2023	5.12.2028	2,08,59,77,333.33	5th December & 5th June	0.00	100	-	-	4,60,27,397.26
Total "A"						90,90,35,652.00		23,67,58,736.42	67,22,76,915.58	20,87,29,886.79

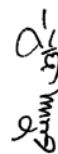

 Dy Director (F)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

DETAILS OF FDS ON WHICH INTEREST IS DUE ON MATURITY (SUB- SCHEDULE 5A)

ANNEXURE 3-5B

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Accrued Interest upto 31.03.2023	Days (during the year)	Accrued Interest upto 31.03.2024	Accrued Interest for the FY 2023-24
1 Indusind Bank, New Delhi	6.50%	22.03.2021	22.04.2024	496000000.00	1,09,27,869.56	68,37,830.96	365	1,06,28,433.46	37,90,602.50
2 Indusind Bank, New Delhi	6.50%	22.03.2021	22.05.2024	497000000.00	1,12,72,142.63	68,51,616.91	365	1,06,49,155.87	37,97,538.96
3 Indusind Bank, New Delhi	6.50%	22.03.2021	22.06.2024	498000000.00	1,16,28,475.43	68,65,402.86	365	1,06,40,782.06	37,75,379.20
4 Indusind Bank, New Delhi	6.50%	22.03.2021	22.07.2024	499000000.00	1,19,80,664.30	68,79,188.81	365	1,06,62,179.65	37,82,990.84
5 Indusind Bank, New Delhi	6.50%	23.03.2021	23.04.2024	496000000.00	1,09,27,869.56	68,39,046.70	365	1,06,13,754.76	37,74,708.06
6 Indusind Bank, New Delhi	6.50%	23.03.2021	23.05.2024	497000000.00	1,12,72,142.63	68,52,835.11	365	1,06,35,153.47	37,82,318.36
7 Indusind Bank, New Delhi	6.50%	23.03.2021	23.06.2024	498000000.00	1,16,28,475.43	68,66,623.51	365	1,06,64,837.66	37,98,214.15
8 Indusind Bank, New Delhi	6.50%	23.03.2021	23.07.2024	499000000.00	1,19,80,664.30	68,80,411.91	365	1,06,70,340.57	37,89,928.66
9 AU Small Finance Bank, New Delhi	8.32%	22.12.2023	22.12.2024	217017508.00	1,86,28,484.00	-	101	5,03,538.00	5,03,538.00
10 Bank of Baroda	7.90%	03.02.2023	03.02.2024	25000000000.00	20,34,28,355.00	-	56	3,29,16,667.00	3,29,16,667.00
11 Axis Bank	7.87%	03.02.2023	03.02.2024	25000000000.00	20,26,33,122.00	-	56	3,22,62,769.00	3,22,62,769.00
12 SBI	5.00%	26.03.2024	23.04.2024	1500000000.00	5,17,807.00	-	29	1,10,950.00	1,10,950.00
				5765017508.00	516826071.84	5,48,72,956.77		15,09,58,561.50	9,60,85,604.73



Dy Director (F)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

INTEREST AMOUNT RECEIVED ON MATURITY (SUB SCHEDULE 5C)

ANNEXURE 3-5C

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2023-24	Accrued Interest Upto 31.03.2023	Interest Earned During 2023 - 2024
1 Bank of Baroda	6.45%	19.11.2022	20.1.2024	4615406277.00	35,88,35,223.00	35,88,35,223.00	11,02,02,288.00	24,86,32,935.00
2 IndusInd Bank	6.50%	22.3.2021	22.3.2024	495000000.00	1,05,74,195.09	1,05,74,195.09	68,24,045.01	37,50,150.08
3 IndusInd Bank	6.50%	23.3.2021	23.3.2024	495000000.00	1,05,74,195.09	1,05,74,195.09	68,25,258.31	37,48,936.78
4 AU Small Finance	8.26%	23.2.2023	23.2.2024	3500000000.00	2,98,05,622.00	2,98,05,622.00	29,30,603.00	2,68,75,019.00
5 SBI	5.00%	23.02.2024	15.03.2024	3800000000.00	9,83,835.00	9,83,835.00	-	9,83,835.00
				5444406277.00	41,07,73,070.18	41,07,73,070.18	12,67,82,194.32	28,39,90,875.86

INTEREST AMOUNT RECEIVED ON MATURITY (SUB SCHEDULE 5D) - AU SMALL FINANCE BANK - PROCEEDS REINVESTED.

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2023-24	Days	Accrued Interest Upto 31.03.2023	Interest 2023 - 24
1 AU Small Finance Bank	8.32%	22.12.2022	24.12.2023	200000000.00	1,70,17,508.00	1,70,17,508.00		45,29,744.00	1,24,87,764.00
				200000000.00	17017508.00	17017508.00	0.00	45,29,744.00	12487764.00


Dy Director (F)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
DETAILS OF FDS ON WHICH INTEREST IS DUE ON MATURITY (SUB- SCHEDULE 5A)

ANNEXURE 3 - 5D

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Days	Interest for the FY 2022-23	Balance as on 31.03.2023
1 Special saving account with Indusind Bank	7.85%	07.06.2021	07.6.2022	10500000000.00		298		
	7.85%	17.06.2021		4500000000.00		288		
	7.85%	09.07.2021		20000000000.00		267	48,88,14,439.00	
	7.85%	12.07.2021		8912000000.00		264		
Interest for the FY 2022-23				326827371.00	48,88,14,439.00			
				463777337.00				
				5181804708.00			48,88,14,439.00	5,67,06,19,147.00


Dy Director (F)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
RECEIPTS AND PAYMENTS ACCOUNT OF THE ICAR GENERAL
PROVIDENT FUND FOR THE YEAR 2023-24

		Amount in Rupees	
RECEIPTS		Amount	
S.No.	Head of Account	Current Year	Previous Year
1*	Opening Balance		
a)	Cash at Bank	2828833.01	10597120.57
b)	FDRs & Securities (Annexure 1)	22748287794.00	22909104180.00
2	Hqrs. Subs. / Recoveries / Refund (Annexure 2)	176340297.00	179928624.00
3	Subs. / Ref. from Deputations (Annexure 3)	4093159.00	2121500.00
4	GPF Receipts from other departments (Annexure 4)	0.00	7521820.00
5	Net surplus Receipts from Instts. (Annexure 5)	637331092.00	768396653.23
6	Misc. Receipts from other Department (GPF / GSLIS / LF) (Annexure 6)	7257539.00	996506.00
7**	Interest on Investments (Annexure 7 & 7A)	1825640669.18	1578329829.00
8	Other Receipts	0.00	0.00
9	Excess of CPF Receipts over Payments	0.00	0.00
	TOTAL	25401779383.19	25456996232.80


Dy Director (F)

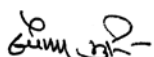
Amount in Rupees

PAYMENTS		Amount	
S.No.	Head of Account	Current Year	Previous Year
1	GPF Payments (Withdrawal/ Final withdrawal and advance at ICAR Headquarters (Annexure 8)	324054407.00	336769983.00
2	GPF Payments to Other Departments (Annexure 9)	0.00	0.00
3	GPF Net deficit Payment to Institute (Annexure 5)	2267757884.00	2368345842.79
4	Bank Charges (Annexure 10)	0.00	0.00
5	Miscellaneous payments to other Department (GPF / GSLIS / LF) (Annexure 11)	195885064.20	763780.00
6	Excess of CPF Payments over Receipts (Annexure 6)	0.00	0.00
7	Other Payments	0.00	0.00
8*	Closing Balance		
	a) Cash at Bank	16195341.77	2828833.01
	b) FDRs & Securities (Annexure 12)	22597886686.22	22748287794.00
TOTAL		25401779383.19	25456996232.80

Section Officer

*This opening balance/closing balance includes the amount of GPF & CPF as there is single bank account for both.

**Interest on investment includes the amount for GPF and CPF because the investment is made in a consolidated manner.



Dy Director (F)

ANNEXURE GPF 1

DETAILS OF SECURITIES AND BONDS IN HAND ON 01.04.2023

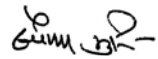
Amount (Rupees)

S. NO.	PARTICULARS OF INVESTMENT	ANNUAL RATE OF INTEREST	DATE OF PURCHASE	DATE OF MATURITY	PRINCIPAL AMOUNT
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme (SBI)	7.10%	04.09.1987	to be renew every yr.	1896276809.00
2	Govt. Stock 7.68% 2023	7.17%	21.12.2018	21.12.2023	9189000000.00
SUB- TOTAL				Total "A"	11085276809.00
B. NATIONALISED BANKS TERM DEPOSIT					
1	Bank of Baroda, Connaught Place, New Delhi	6.45%	19.11.2022	20.01.2024	4615406277.00
2	Indusind Bank, New Delhi	6.50%	22.03.2021	22.03.2024	49500000.00
3	Indusind Bank, New Delhi	6.50%	22.03.2021	22.04.2024	49600000.00
4	Indusind Bank, New Delhi	6.50%	22.03.2021	22.05.2024	49700000.00
5	Indusind Bank, New Delhi	6.50%	22.03.2021	22.06.2024	49800000.00
6	Indusind Bank, New Delhi	6.50%	22.03.2021	22.07.2024	49900000.00
7	Indusind Bank, New Delhi	6.50%	22.03.2021	23.03.2024	49500000.00
8	Indusind Bank, New Delhi	6.50%	22.03.2021	23.04.2024	49600000.00
9	Indusind Bank, New Delhi	6.50%	22.03.2021	23.05.2024	49700000.00
10	Indusind Bank, New Delhi	6.50%	22.03.2021	23.06.2024	49800000.00
11	Indusind Bank, New Delhi	6.50%	22.03.2021	23.07.2024	49900000.00
12	AU Small Finance Bank	8.26%	22.12.2022	22.12.2023	200000000.00
13	AU Small Finance Bank	8.25%	23.02.2023	23.02.2024	350000000.00
				Total "B"	5662406277.00
C. SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)					
1	Indusind Bank, New Delhi (Special Deposit)	7.85%	02.06.2021		1050000000.00
2	Indusind Bank, New Delhi (Special Deposit)	7.85%	17.06.2021		450000000.00
3	Indusind Bank, New Delhi (Special Deposit)	7.85%	09.07.2021		2000000000.00
4	Indusind Bank, New Delhi (Special Deposit)	7.85%	12.07.2021		1000000000.00
5	Indusind Bank, New Delhi (Special Deposit)	7.85%	20.07.2021		710000000.00
6	Interest credited till 31.3.2022				326827371.00
7	Interest credited till 31.3.2023				463777337.00
				Total "C"	6000604708.00
				GRAND TOTAL (A+B+C)	22748287794.00


 Dy Director (F)

ANNEXURE GPF 2**DETAILS OF RECEIPTS OF GPF SUBSCRIPTION OF HEADQUARTER
FOR THE YEAR 2023-2024**

MONTH	AMOUNT
April, 23	1,31,59,400.00
May, 23	1,32,83,753.00
June, 23	1,33,70,489.00
July, 23	1,32,60,068.00
August, 23	1,30,34,227.00
September, 23	1,30,33,950.00
October, 23	1,54,26,958.00
November, 23	1,34,26,945.00
December, 23	1,32,31,879.00
January, 24	1,33,09,599.00
February, 24	1,59,77,599.00
March, 24	2,58,25,430.00
TOTAL	17,63,40,297.00



Dy Director (F)

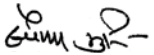
ANNEXURE GPF 3**DETAILS OF RECEIPTS WITH RESPECT TO DEPUTATIONISTS FOR
THE YEAR 2023-2024**

MONTH	AMOUNT
April, 23	140000
May, 23	614559
June, 23	363332
July, 23	130000
August, 23	261666
September, 23	286666
October, 23	376666
November, 23	541666
December, 23	351666
January, 24	226666
February, 24	511940
March, 24	288332
TOTAL	4093159.00


Dy Director (F)

ANNEXURE GPF 4**DETAILS OF GPF RECEIPTS FROM OTHER DEPARTMENTS
FOR THE YEAR 2023-24**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00


Dy Director (F)

ANNEXURE GPF 5

DETAILS OF GPF RECEIPTS AND PAYMENTS FROM ICAR INSTITUTES DURING THE YEAR 2023-24

Sl. No.	Name of the Institute	Amount in Rupees	
		Receipts	Payments
1	CICR, NAGPUR (COTTON)	9331716	43598248
2	CRIJAF, BARRACKPORE	6770057	13418023
3	CRRRI (NRRI), CUTTACK	6748401	33514314
4	CTRI, RAJAHMUNDRI	6856981	19352660
5	IARI, NEW DELHI	18409539	208406246
5(a)	IARI, JHARKHAND	0	0
6	IGFRI, JHANSI	7649024	26910471
7	IIPR, KANPUR	10507480	9343014
8	IISR, LUCKNOW	10055999	101064882
9	NBAIM, MAU	3670500	3865579
10	NBPGR, NEW DELHI	5997169	50588795
11	SBI, COIMBATORE	9558675	20635291
12	VPKAS, ALMORA	7330215	23391447
13	DGR, JUNAGADH (GROUNDNUT)	5520284	2588048
14	DRMR, BHARATPUR	3804200	1800800
15	IIMR (Millets) (DSR), HYDERABAD (SORGHUM)	6152985	10839236
16	DSR (IISR), INDORE (SOYABEAN)	5986078	3384112
17	NCIPM, NEW DELHI	5909200	10062600
18	NRCPB, NEW DELHI (NIPB)	5787314	17570658
19	NBAII (NBAIR), BANGALORE	5146200	8908710
20	IIMR (DMR) LUDHIANA (MAIZE)	2783000	1170826
21	IIOR(DOR) HYDERABAD (OILSEEDS)	1348099	42048838
22	DRR, HYDERABAD (RICE) (IIRR)	5261247	31115108
23	IIW&BR (DWR), KARNAL (WHEAT)	12108272	19033576
24	DSR, (IISS), MAU (SEEDS)	1424508	70648
25	IIAB, RANCHI	2820400	3713800
26	NIBSM, RAIPUR	4499840	5560000
	HORTICULTURAL SCIENCE DIVISION	0	0
27	CIARI, PORT BLAIR	5405704	7644613
28	CIAH, BIKANER	5313080	8215515
29	CISH, LUCKNOW	6356138	27268140
30	CITH, SRINAGAR	5344824	3348002
31	CPCRI, KASARAGOD	6405802	15320248
32	CPCRI, VITTAL	824372	1433296

ANNEXURE GPF 5

		Amount in Rupees	
Sl. No.	Name of the Institute	Receipts	Payments
33	CPCRI, KAYANGULAM, KRISHNAPURAM	2230683	5441237
34	CPRI, SIMLA	7743798	66504709
35	CTCRI, THIRUVANTHAPURAM	5954311	19270186
36	IIHR, BANGALORE	9956182	85217896
37	IISR (Indian Instt, of Spices), CALICUT	5013016	23578407
38	IIVR, VARANASI	9686453	13466427
39	NRC BANANA, TIRUCHIRAPALLI	4839704	3480138
40	Dte. OF CASHEW RESEARCH, PUTTUR	3684452	10952677
41	CCRI, (NRC Citrus), NAGPUR	2867541	10969896
42	NRC GRAPES, PUNE	3459800	2960250
43	DMAPR, ANAND	2286500	1185179
44	DMR, SOLAN (MUSHROOM)	10894744	14253031
45	IIOPR (Dte. of Oilpalm) PEDAVEGI	3230751	4205626
46	Dte. OF ONION & GARLIC RESEARCH, PUNE	1649736	5313471
47	NRC ORCHIDS, SIKKIM	2290102	3952458
48	NRC SEED SPICES, AJMER	4480742	1849000
49	NRC LITCHI, MUZAFFARPUR	1561000	429000
50	NRC POMEGRANATE, SOLAPUR	2160000	15297736
51	Dte. OF FLORICULTURE, PUNE	1902000	4230000
	NATURAL RESOURCE MANAGEMENT DIVISION (NRM)	0	0
52	CAZRI, JODHPUR	865264	76498283
53	CRIDA, HYDERABAD	7411100	15994409
54	IIS&WC, (CSWCR & TI) DEHRADUN	4149641	46099769
55	CSSRI, KARNAL	8229034	31967777
56	ICAR RES. COM. NEH REGION, BARAPANI	7018343	27114828
57	ICAR RES. COM. EASTERN REG., PATNA	10302103	9850817
58	ICAR RES. COMPLEX (CCARI), GOA	3420683	18819647
59	IISS, BHOPAL	4047016	15170484
60	NBSS & LUP, NAGPUR	6611772	56150442
61	NIASM, BARAMATI	3215276	1000000
62	IIWM, (Dte. Water Manag.) BHUBANESWAR	8682387	2153395
63	NRC AGROFORESTRY (CAFRI), JHANSI	2983970	3881798
64	Dte. OF WEED SCIENCE RESEARCH, JABALPUR	8089500	4201006
65	IIFSR (PDFSR) MODIPURAM	5699200	13120135

ANNEXURE GPF 5

		Amount in Rupees	
Sl. No.	Name of the Institute	Receipts	Payments
	(D) AGRICULTURAL ENGINEERING DIVISON	0	0
66	CIAE, BHOPAL	5921438	61681531
67	CIPHET, LUDHIANA	6046800	9305305
68	CIRCOT, MUMBAI	3263906	19345733
69	IINRG, RANCHI	2844793	23351889
70	NIRJAFT KOLKATA	4163820	12849859
	ANIMAL SCIENCE DIVISION	0	0
71	CARI, IZATNAGAR	4385333	22706040
72	CIRB, HISSAR	7436229	50181262
73	CIRG, MAKHDOOM	9782195	39871718
74	CSWRI, AVIKANAGAR	7841814	12870477
75	IVRI, BANGALORE	4403976	3275498
76	IVRI, IZATNAGAR	5029424	124719404
77	IVRI, MUKTESWAR	6343964	23215609
78	NIHSAD (HSADL), BHOPAL	5735213	3787922
79	NBAGR, KARNAL	4224360	10818815
80	NDRI, KARNAL	12081958	161260739
81	NDRI, BANGALORE	0	0
82	NIANP, BANGALORE	8118470	264730
83	NRC CAMEL, BIKANER	4971940	1099915
84	NRC EQUINES, HISSAR	5727172	5442282
85	NRC MEAT, HYDERABAD	2549402	19667498
86	NRC MITHUN, JHARNAPANI	1994333	62547
87	NRC PIG, GHUHATI	2633800	0
88	NRC YAK, DIRANG	3083187	1707069
89	NIVEDI (PDADMAS), BANGALORE	4324538	694538
90	DIR FOOT & MOUTH DISEASE (DFMD), MUKTESWAR	1290000	822000
91	CIRC, (PD Cattle) MEERUT	7950813	2404091
92	DPR (PDP) HYDERABAD (POULTRY)	11879077	19018564
	FISHERIES DIVISION	0	0
93	CIBA, CHENNAI	10863573	4843587
94	CIFRI, BARRACKPORE	10942846	18422316
95	CIFA, BHUBANESHWAR	7294366	14667939
96	CIFE, MUMBAI	7174486	21474542
97	CIFT, COCHIN	14782476	12917470

ANNEXURE GPF 5

Amount in Rupees

Sl. No.	Name of the Institute	Receipts	Payments
98	CMFRI, COCHIN	14100396	47544362
99	NBFGR, LUCKNOW	8180845	7743300
100	DCWFR, BHIMTAL (COLD WATER)	4443800	5543501
	AGRICULTURAL ECONOMICS & STATISTICS	0	0
101	IASRI, NEW DELHI	6488499	29618963
102	NCAP (NIAP) (NAPR), NEW DELHI	4745760	4211120
	AGRICULTURAL EDUCATION	0	0
103	NAARM, HYDERABAD	8892216	59800743
104	CIWA, (DRWA) BHUBANESWAR (WOMEN)	4920947	478611
	AGRICULTURAL EXTENSION	0	0
105	ATARI - I, LUDHIANA	4470205	4464668
106	ATARI - II, KOLKATA	3044820	77300
107	ATARI- III (ATARI), BARAPANI	1288000	3846176
108	ATARI- IV, KANPUR	2896000	53000
109	ATARI - V (ATARI), HYDERABAD	1485000	5738000
110	ATARI - VI, JODHPUR	2678000	337200
111	ATARI - VII, JABALPUR	854000	216000
112	ATARI - VIII, BANGALORE	1848800	3568193
113	ATARI, PUNE	500000	0
114	ATARI, PATNA	1260000	2000000
115	ATARI, GUWAHATI	744000	0
116	NRC IF, MOTIHARI	1699995	0
GRAND TOTAL		637331092	2267757884


 Dy Director (F)

ANNEXURE GPF 6

DETAILS OF MISCELLANEOUS RECEIPTS FROM OTHER DEPARTMENTS ALONG WITH SUBSCRIPTION OF GPF FOR THE YEAR 2023-24

Head/ Month	Apr, 23	May, 23	Jun, 23	Jul, 23	Aug, 23	Sep, 23	Oct, 23	Nov, 23	Dec, 23	Jan, 24	Feb, 24	Mar, 24	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT/ SCOOT. ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC.	41620.00	67860.00	655384.00	41620.00	553240.00	120.00	480.00	65220.00	1447275.00	19628.00	3932770.00	432322.00	7257539.00
RECEIPTS (BC)													
TOTAL	41620.00	67860.00	655384.00	41620.00	553240.00	120.00	480.00	65220.00	1447275.00	19628.00	3932770.00	432322.00	7257539.00


Dy Director (F)

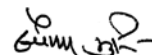
ANNEXURE GPF 7

DETAILS OF RECEIPT OF INTEREST ON INVESTMENTS MADE OUT OF GPF ACCOUNT FOR THE YEAR 2023-2024

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 23	0.00	0.00	
May, 23	0.00	0.00	
June, 23	345600000.00	345600000.00	Half yearly Interest on Govt. Stock 7.68% 2023
July, 23	0.00	0.00	
August, 23	0.00	0.00	
September, 23	0.00	0.00	
October, 23	0.00	0.00	
November, 23		0.00	
December, 23	345600000.00		Interest on govt. Stock 7.68% 2023
	17017508.00	362617508.00	
January, 24	134635652.00	0	Special Deposit Scheme (SDS) interest (01.01.2023 to 31.12.2023)
	358835223.00		Interest received on maturity of FDR for Rs. 4615406277 with BOB w.e.f. 19.11.2022 to 20.01.2024
		493470875.00	
February, 24	83200000.00	0	Half yearly Interest received on Andhra Pradesh SDL 8.32%
	29805622.00		Interest received on maturity of FDR for Rs.35 Crore with AU Small Finance Bank w.e.f. 23.02.2023 to 23.02.2024
		113005622.00	
March, 24	10574195.09	0	Interest received on maturity of FDR for Rs.38 crores with SBI w.e.f. 23.02.2024 to 14.03.2024 (21 days)
	10574195.09		Interest received on maturity of FDR for Rs.4.95 crores with IndusInd w.e.f. 23.03.2021 to 23.03.2024
	983835.00		Interest received on maturity of FDR for Rs.38 crores with SBI w.e.f. 23.02.2024 to 14.03.2024 (21 days)
		22132225.18	
TOTAL	1336826230.18	1336826230.18	

ANNEXURE GPF 7A**DETAILS OF INTEREST CREDITED AND RE-INVESTED IN SPECIAL
DEPOSIT A/C WITH INDUSIND BANK FOR THE YEAR 2023-2024**

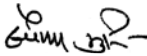
MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 2023	39209431.00		
May, 2023	40454444.00		
June, 2023	39878955.00		
July, 2023	41489890.00		
August, 2023	40025143.00		
Sept, 2023	38564422.00		
Oct, 2023	38648029.00		
Nov, 2023	36740816.00		
Dec., 2023	49978904.00		
Jan., 2024	49698127.00		
Feb., 2024	35857160.00		
March, 2024	38269118.00		
TOTAL	488814439.00	488814439.00	
GRAND TOTAL	1825640669.18	1825640669.18	



Dy Director (F)

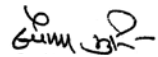
ANNEXURE GPF 8**DETAILS OF GPF PAYMENTS (ADVANCE / WITHDRAWAL)
TO SUBSCRIBERS AT HEADQUARTERS FOR THE YEAR 2023-2024**

MONTH	AMOUNT
April, 23	26838080.00
May, 23	60973869.00
June, 23	12921875.00
July, 23	14597864.00
September, 23	30731594.00
October, 23	23768210.00
November, 23	19989205.00
December, 23	34363252.00
January, 24	25907563.00
February, 24	30261338.00
March, 24	8692057.00
TOTAL	324054407.00


Dy Director (F)

ANNEXURE GPF 9**DETAILS OF PAYMENTS MADE TO OTHER DEPARTMENTS
DURING THE YEAR 2023-2024**

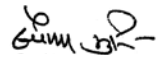
MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

ANNEXURE GPF 10**DETAILS OF BANK CHARGES PAYMENTS FOR THE YEAR 2023-2024**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

ANNEXURE GPF 11

DETAILS OF MISCELLANEOUS PAYMENTS MADE TO OTHER DEPARTMENTS ALONG WITH SUBSCRIPTION OF GPF FOR THE YEAR 2023-2024

Head/ Month	Apr, 23	May, 23	Jun, 23	Jul, 23	Aug, 23	Sep, 23	Oct, 23	Nov, 23	Dec, 23	Jan, 24	Feb, 24	Mar, 24	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./ SCOOT. ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHERS	0.00	177.00	259500.00	41500.00	1033827.00	25600.00	1600.00	0.00	190559382.20	19388.00	3688495.00	255595.00	195885064.20
TOTAL	0.00	177.00	259500.00	41500.00	1033827.00	25600.00	1600.00	0.00	190559382.20	19388.00	3688495.00	255595.00	195885064.20


Dy Director (F)

ANNEXURE GPF 12

DETAILS OF SECURITIES AND BONDS & OTHER INVESTMENTS IN HAND ON 31.03.2024

S. NO.	PARTICULARS OF INVESTMENT	ANNUAL RATE OF INTEREST	DATE OF PURCHASE	DATE OF MATURITY	PRINCIPAL AMOUNT
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme (SBI)	7.10%	04.09.1987	To be renew every yr.	1896276809.00
2	8.29% Uttarakhand SDL 2028	7.59%	22.12.2023	30.05.2028	1037156111.11
3	8.40% Jharkhand SDL 2028	7.59%	22.12.2023	05.12.2028	2085977333.33
4	8.32% Andhra Pradesh SDL 2028	7.59%	22.12.2023	06.02.2028	2125088222.22
5	7.54% Assam SDL 2028	7.59%	22.12.2023	20.12.2028	4017751555.56
SUB- TOTAL				Total "A"	11162250031.22
B. NATIONALISED BANKS TERM DEPOSIT					
1	Indusind Bank, New Delhi	6.50%	22.03.2021	22.04.2024	49600000.00
2	Indusind Bank, New Delhi	6.50%	22.03.2021	22.05.2024	49700000.00
3	Indusind Bank, New Delhi	6.50%	22.03.2021	22.06.2024	49800000.00
4	Indusind Bank, New Delhi	6.50%	22.03.2021	22.07.2024	49900000.00
5	Indusind Bank, New Delhi	6.50%	22.03.2021	23.04.2024	49600000.00
6	Indusind Bank, New Delhi	6.50%	22.03.2021	23.05.2024	49700000.00
7	Indusind Bank, New Delhi	6.50%	22.03.2021	23.06.2024	49800000.00
8	Indusind Bank, New Delhi	6.50%	22.03.2021	23.07.2024	49900000.00
9	AU Small Finance Bank	8.32%	22.12.2023	22.12.2024	217017508.00
10	Bank of Baroda	7.90%	01.02.2024	01.02.2025	2500000000.00
11	Axis Bank	7.87%	02.02.2024	02.02.2025	2500000000.00
12	SBI, New Delhi	5.00%	26.03.2028	23.04.2028	150000000.00
Total					5765017508.00
C. SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No. 100136855335)					
1	Indusind Bank, New Delhi (Special Deposit)	7.85%	02.06.2021		1050000000.00
2	Indusind Bank, New Delhi (Special Deposit)	7.85%	17.06.2021		450000000.00
3	Indusind Bank, New Delhi (Special Deposit)	7.85%	09.07.2021		2000000000.00
4	Indusind Bank, New Delhi (Special Deposit)	7.85%	12.07.2021		891200000.00
5	Interest credited till 31.3.2022				326827371.00
6	Interest credited till 31.3.2023				463777337.00
7	Interest credited till 31.03.2024				488814439.00
Total					5670619147.00
GRAND TOTAL (A+B+C)					22597886686.22


 Dy Director (F)

ANNEXURE GPF 12 DETAILS

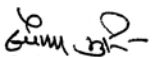
INVESTMENT STATEMENT (SUMMARY) FOR THE YEAR 2023-24

Particulars	Amount in Rupees
Opening Balance	22748287794.00
Less: Maturity	
a) BONDS/SECURITIES (Annexure GPF 12 (a & b) 30183406277.00	30183406277.00
Add: Investment during the year	
a) BONDS/SECURITIES (Annexure GPF 12 (c & d) 30033005169.22	30033005169.22
Closing Balance	22597886686.22


 Dy Director (F)

ANNEXURE GPF 12 (A)**DETAILS OF MATURITIES OF SECURITIES / BONDS / BANK FIXED DEPOSITS, ETC. FOR THE YEAR 2023-2024**

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
April, 23	0.00	0.00	
May, 23	0.00		
	0.00	0.00	
June, 23	0.00		
		0.00	
July, 23	0.00		
		0.00	
August, 23	0.00	0.00	
September, 23	0.00	0.00	
October, 23	0.00	0.00	
November, 23	0.00	0.00	
December, 23	9189000000.00	9189000000.00	Govt. Securities with face value of 900 Crores matured on 15.12.2023
January, 24	4615406277.00	4615406277.00	Bank of Baroda @ 6.45% w.e.f. 19.11.2022 to 20.1.2024
February, 24	350000000.00	350000000.00	AU Small Finance Bank @8.25% w.e.f. 23.2.2023 to 23.2.2024
March, 23	0.00		
		0.00	
TOTAL		14154406277.00	


Dy Director (F)

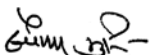
ANNEXURE GPF 12 (B)**DETAILS OF MATURITIES OF SHORT TERM DEPOSITS (STDS) WITH
STATE BANK OF INDIA DURING 2023-2024**

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
April, 23	0.00	0.00	
May, 23	0.00	0.00	
June, 23		0.00	
July, 23		0.00	
August, 23	0.00	0.00	
September, 23	0.00	0.00	
October, 23	0.00	0.00	
November, 23	0.00	0.00	
December, 23	0.00	0.00	
January, 24	0.00	0.00	
February, 24	0.00	0.00	
March, 24	380000000	0.00	SBI @ 5% w.e.f. 23.2.2024 to 15.3.2024
	49500000	0.00	IndusInd Bank @6.5% w.e.f. 22.3.2021 to 22.3.2024
	49500000		IndusInd Bank @6.5% w.e.f. 23.3.2021 to 23.3.2024
		479000000.00	
TOTAL	479000000.00	479000000.00	


Dy Director (F)

ANNEXURE GFP 12 (C)**DETAILS OF INVESTMENT MADE IN BONDS / SECURITIES / FIXED
DEPOSITS DURING THE YEAR 2023-24**

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
April, 23	0.00	0.00	
May, 23	0.00	0.00	
June, 23	0.00		
	0.00		
		0.00	
July, 23			
		0.00	
August, 23		0.00	
September, 23	0.00	0.00	
October, 23	0.00	0.00	
November, 23	0.00	0.00	
December, 23			
January, 24		0.00	
February, 24	380000000.00	380000000.00	SBI @ 5% w.e.f. 23.2.2024 to 15.3.2024
March, 24	150000000.00		SBI @ 5% w.e.f. 26.3.2024 to 23.4.2024
		150000000.00	
TOTAL		530000000.00	


Dy Director (F)

ANNEXURE GPF 12 (D)**DETAILS OF SHORT TERM INVESTMENT MADE WITH STATE BANK
OF INDIA DURING THE YEAR 2023-2024**

MONTH	AMOUNT	MONTH TOTAL	DETAILS
April, 23	0	0.00	
May, 23		0.00	
June, 23		0.00	
July, 23		0.00	
August, 23		0.00	
September, 23		0.00	
October, 23		0.00	
November, 23	0.00	0.00	
December, 23	9265973222	0.00	Govt. Stock viz.8.29% Uttarakhand, 7.54% Assam SDL, 8.40% Jharkhand, 8.32% Andhra Pradesh purchased on 22.12.2023
		9265973222.22	
January, 2024		0.00	
		0.00	
February, 24	2500000000.00		Bank of Baroda @7.90% 1.2.2024 to 1.2.2025
	2500000000.00		Axis Bank @7.87% w.e.f. 2.2.2024 to 2.2.2025
		5000000000.00	
March, 2024	0.00		
	0.00		
		0.00	
Total		14265973222.22	


Dy Director (F)

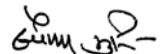
ANNEXURE GPF 12 E**DETAILS OF INVESTMENT MADE IN BONDS / SECURITIES / FIXED DEPOSITS****SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)**

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
June, 21	1050000000.00		Indus Ind, N.Delhi@6.50% w.e.f 07.06.2021 in Special Deposit
	4500000000.00		Indus Ind, N.Delhi@6.50% w.e.f 17.06.2021 in Special Deposit
		1500000000.00	
July, 21	2000000000.00		Indus Ind, N.Delhi@6.50% w.e.f 09.07.2021 in Special Deposit
	891200000.00		Indus Ind, N.Delhi@6.50% w.e.f 12.07.2021 in Special Deposit
			Indus Ind, N.Delhi@6.50% w.e.f 20.07.2021 in Special Deposit
		2891200000.00	
March, 22	326827371.00	326827371.00	Interest credited till 3/2022
March, 23	463777337.00	463777337.00	Interest credited till 3/2023
June,23	245600000.00	245600000.00	Fund transfer in IndusInd
Dec.,23	9345600000.00	9345600000.00	Fund transfer in IndusInd
Jan,24	140000000.00		Fund transfer in IndusInd
	5000000000.00	5140000000.00	Fund transfer in IndusInd
March,24	488814439.00	488814439.00	Interest credited till 3/2024
Total		20401819147.00	


Dy Director (F)

ANNEXURE 12 E**DETAILS OF WITHDRAWAL FROM SPECIAL DEPOSIT SCHEME
MADE WITH INDUSIND BANK DURING THE YEAR 2023-2024****SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)**

MONTH	AMOUNT	MONTH TOTAL	DETAILS
May,2023		100000000.00	Amount withdrwan on 17.5.2023 to discharge liabilites of Units
July, 2023		100000000.00	Amount withdrwan on 11.07.2023 to discharge the liabilities of Units
		100000000.00	Amount withdrawn on 18.07.2023 to discharge the liabilities of Units
		50000000.00	Amount withdrawn on 27.07.2023 to discharge the liabilities of Units
August,2023		100000000.00	Amount withdrawn on 07.08.2023 to discharge the liabilities of Units
		70000000.00	Amount withdrawn on 28.08.2023 to discharge the liabilities of Units
Sept,2023		100000000.00	Amount withdrawn on 11.09.2023 to discharge the liabilities of Units
Oct.,2023		100000000.00	Amount withdrawn on 03.10.2023 to discharge 3he liabilities of Units
		100000000.00	Amount withdrawn on 17.10.2023 to discharge the liabilities of Units
Nov, 2023		100000000.00	Amount withdrawn on 03.11.2023 to discharge the liabilities of Units
		50000000.00	Amount withdrawn on 28.11.2023 to discharge the liabilities of Units
Dec,2023		9340000000.00	Amount withdrawn on 21.12.2023 to investment in Govt. Securities
January,2024		100000000.00	Amount withdrawn on 16.01.2024 to discharge the liabilities of Units
January,2024		5040000000.00	Amount withdrawn on 21.01.2024 to discharge the liabilities of Units
February,2024		100000000.00	Amount withdrawn on 14.02.2024 to discharge the liabilities of Units
Total		15550000000.00	


Dy Director (F)

RECEIPTS AND PAYMENTS ACCOUNT OF THE ICAR CONTRIBUTORY PROVIDENT FUND FOR THE YEAR 2023-2024

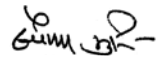
(Amount in Rupees)

RECEIPTS		Amount		PAYMENTS		Amount	
S. No.	Head of Account	Current Yr	Previous Yr	S. No.	Head of Account	Current Yr	Previous Yr
1	Employee's Subs./Refund For Hq	0.00	0.00	1	Adv. & Part-final/Final Withdl For Hq	0.00	0.00
2	Employee's Subs./Refund For Instt	0.00	0.00	2	Adv. & Part-final/Final Withdl For Instt	0.00	0.00
3	ICAR's Contribution	0.00	0.00	3	Final Paymt. of ICAR's Cont.	0.00	0.00
4	Institute's Contribution	0.00	0.00	4	Final Paymt. of Instt's Cont.	0.00	0.00
5	Excess of Payments over Receipts	0.00	0.00	5	Excess of Receipts over Payments	0.00	0.00
TOTAL		0.00	0.00	TOTAL		0.00	0.00


Dy Director (F)

ANNEXURE CPF 1**DETAILS OF RECEIPTS FROM HEADQUARTERS CPF EMPLOYEES
DURING THE YEAR 2023-2024**

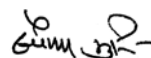
MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

ANNEXURE CPF 2**DETAILS OF RECEIPTS FROM INSTITUTE CPF EMPLOYEES
DURING THE YEAR 2023-2024**

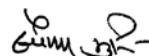
MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

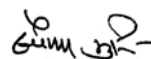
ANNEXURE CPF 3**DETAILS OF RECEIPTS FROM ICAR CONTRIBUTION TO CPF
DURING THE YEAR 2023-2024**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00

**Dy Director (F)**

ANNEXURE CPF 4**DETAILS OF RECEIPTS FROM INSTITUTE'S CONTRIBUTION TO CPF
SUBSCRIBERS DURING THE YEAR 2023-2024**

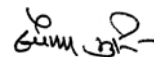
MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

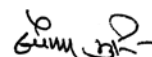
ANNEXURE CPF 5**DETAILS OF PAYMENT AS ADVANCE / WITHDRAWAL TO CPF
SUBSCRIBERS AT HEADQUARTERS DURING 2023-2024**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00

**Dy Director (F)**

ANNEXURE CPF 6**DETAILS OF PAYMENT AS ADVANCE / WITHDRAWAL TO CPF
SUBSCRIBERS AT INSTITUTES DURING 2023-2024**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00

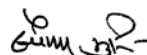


Dy Director (F)

ANNEXURE CPF 7

DETAILS OF PAYMENTS AS FINAL WITHDRAWAL OF ICAR'S CONTRIBUTION TO CPF SUBSCRIBERS AT HEADQUARTERS DURING 2023-2024

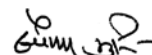
MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

ANNEXURE CPF 8**DETAILS OF PAYMENTS AS FINAL WITHDRAWAL OF INSTITUTES'
CONTRIBUTION TO CPF SUBSCRIBERS AT INSTITUTES DURING
2023-2024**

MONTH	AMOUNT
April, 23	0.00
May, 23	0.00
June, 23	0.00
July, 23	0.00
August, 23	0.00
September, 23	0.00
October, 23	0.00
November, 23	0.00
December, 23	0.00
January, 24	0.00
February, 24	0.00
March, 24	0.00
TOTAL	0.00



Dy Director (F)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Council of Agricultural Research, New Delhi for the year ended 31 March 2024

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR), as at 31 March 2024, Income & Expenditure Account, and Receipts & Payments Accounts for the year ended on that date under Section 20 (I) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2026-27. The financial statements include the accounts of 123 units of ICAR. Out of these accounts, comments of 15 units and Headquarters office are included in the audit report. These financial statements are the responsibility of ICAR's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, Accounting Standards and disclosure norms, etc. Audit observation on financial transactions with regards to compliance with the Laws, Rules & Regulation (Propriety and Regularity) and Efficiency-cum-Performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - (i) We have obtained all the information and explanation **except correspondence side of the grant file (NAHEP), details relating to other miscellaneous income and purchase file of fixed assets**, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in Uniform Format of Accounts as prescribed by the Government of India, Ministry of Finance.
 - (iii) In our opinion, proper Books of Accounts and other relevant records, except as stated in the report, have been maintained by the Indian Council of Agricultural Research in so far as it appears from our examination of such books.
 - (iv) We further report that:

A. Balance Sheet

A.1 Corpus / Capital Fund & Liabilities – ₹ 8281.16 crore

A.1.1 Current Liabilities & Provisions (Schedule-4) – ₹ 1158.29 crore

- 1) Indian Agricultural Statistics Research Institute (IASRI), New Delhi has not created liability provision for "Operation & Maintenance of IT, Non-IT infrastructure and Renewal

of Software Component of ICAR DATA Centre" payable to M/s Wipro Limited for the month of March 2024, amounting to ₹ 34.71 lakh, which was paid in June 2024. This resulted in understatement of the expense head and Provisions under Current Liabilities & Provisions by ₹ 34.71 lakh each leading to overstatement of the Capital Fund by the same amount.

- 2) National Institute of Agricultural Economics and Policy Research (NIAP), New Delhi has not created liability provision of ₹ 12.85 lakh for unpaid bills relating to Administrative Expenses and Research & Operational Expenses pertaining to financial year 2023-24. This resulted in understatement of the expense head and Provisions under Current Liabilities & Provisions by ₹ 12.85 lakh each leading to overstatement of the Capital Fund by the same extent.
- 3) National Research Centre on Pomegranate (NRCP), Solapur has not made provision for outstanding manpower and security wages for February and March of 2024, leading to an understatement of the expense head and Current Liabilities (Schedule 4) by ₹ 16.57 lakh each and consequent overstatement of Capital Fund (Schedule 1) by same amount.
- 4) Indian Institute of Vegetable Research (IIVR), Varanasi has not accounted for a security deposit of ₹ 40 lakh received (as FDR) from manpower agency, leading to an understatement of Current liabilities & Provisions (Schedule-4) as well as Current Assets, Loans and Advances (Schedule-7) by ₹ 40 lakh each.
- 5) National Bureau of Fish Genetic Resources (NBFGR), Lucknow has not provided provision for liability towards DA arrears of ₹ 10.20 lakh for the last Quarter (Quarter 4) of the FY 2023-24. This has resulted in an understatement of the expense head and Current liabilities and Provisions (Schedule-4) by ₹ 10.20 lakh each and consequent overstatement of Capital Fund to the same extent.
- 6) National Bureau of Plant Genetics Resources (NBPGR), New Delhi has incorrectly carry forwarded the closing balance of previous year (2022-23) to the opening of the current year (2023-24) relating to 24 Sponsored projects/EAP projects in sub-Schedule: "Details of Sponsored projects/ Schemes:-Other externally funded projects" to Schedule-4 (Current Liabilities and Provisions). The differences in the balances have been set off with the balance shown under the newly created described project "OTHERS" with a balance of ₹ (-) 2.05 crore. Credit balance under the sub-schedule reflects amount recoverable from externally aided project-funding agencies. This resulted in understatement of Current Liabilities as well as Current Assets, Loans and Advances by ₹ 2.05 crore each.

A.2 Assets – ₹ 8281.16 crore

A.2.1 Fixed Assets (Schedule-5)- ₹ 4361.49 crore

- (1) Central Institute of Freshwater Aquaculture (CIFA), Bhubaneswar incorrectly capitalized ₹ 2.46 crore for incomplete work during the previous financial year i.e. 2022-23. The works had not started till date. It led to an overstatement of Fixed Assets-Building (Schedule-5) and understatement of Capital Work-in-Progress by ₹ 2.46 crore each. On the other hand, charging depreciation on incomplete works in the current year to a tune of ₹ 2.46 lakh led to an understatement of Fixed Assets (Schedule 5) and overstatement of Depreciation (Schedule-5) by ₹ 2.46 lakh each resulting in understatement of Capital Fund (Schedule-1) by the same amount.

- 2) Building & Road works (Asset) to the tune of ₹ 4.46 crore was completed and put to use at Central Institute of Freshwater Aquaculture (CIFA), Bhubaneswar, during the year 2023-24 but the Institute had capitalized Assets worth ₹ 0.84 crore only under 'Building Road & Bridges' - Fixed Assets (Schedule 5), leaving a balance of ₹ 3.62 crore. It led to an understatement of Fixed Assets (Schedule-5) and overstatement of Advances- Capital Assets, Loans & Advances (Schedule-7) by ₹ 3.62 crore.
- 3) Indian Institute of Soil Sciences (IISS), Bhopal has charged depreciation amounting to ₹ 0.48 crore for the year 2023-24 in respect of three Tangible Assets head instead of ₹ 1.83 crore. This led to an overstatement of Fixed Assets (Schedule 5) and understatement of Expenditure (Depreciation) by ₹ 1.35 crore each resulting in overstatement of Capital Fund (Schedule 1) by the same amount.

A.2.2 Current Assets, Loans & Advances (Schedule-7)- ₹ 3919.97crore

1. Indian Agricultural Statistics Research Institute (IASRI), New Delhi has not depicted prepaid expenses paid by IASRI to TPDDL amounting to ₹ 48.06 lakh for electricity bills of the IASRI office and residential building for the financial year 2024-25. This resulted in an understatement of prepaid expenses in Current Assets, Loans and Advances (Schedule-7) and overstatement of the expense by ₹ 48.06 lakh each leading to an understatement of the Capital Fund (Schedule 1) by like amount.
- 2) Indian Institute of Sugarcane Research (IISR), Lucknow has paid security deposits amounting to ₹ 32.94 lakh for obtaining electricity connections. However, the same amount has not been depicted under the head 'Deposits' in Current Assets, Loans & Advances (Schedule-7). This resulted in understatement of Current Assets, Loans & Advances (Schedule-7) as well Capital Fund (Schedule-1) to that extent.

B. Significant Accounting Policy (Schedule 22)

As per Significant Accounting Policy No 6, Gratuity, Pension and Leave Encashment are provided in the Books of Accounts on cash basis. This accounting policy is in contravention to the Uniform Format of Accounts prescribed by the Ministry of Finance for Autonomous Bodies. It was also noticed that Provision for retirement benefits (Pension, gratuity and leave encashment etc.) was not created on actuarial valuation basis as stipulated in Accounting Standard 15 by ICAR Headquarter and its units. The ICAR has paid ₹ 1545.72 crore and ₹ 1667.63 crore during the years 2022-23 and 2023-24 respectively on account of pension expenses to its employees. This would have a huge impact on the surplus for the year and also impacting the Corpus Fund as well as Current Liabilities.

The comment was issued in the Separate Audit Report from 2020-21. Though no corrective action has been taken by the Management, the concerned Ministry has assured Audit that necessary amendments will be made from FY 2024-25.

C. General

- 1) Advances totaling ₹ 52.42 crore made by ICAR Headquarters to various agencies i.e. CPWD, DAVP and other government departments are lying pending from 1995-96 to 2022-23 for want of adjustment bills. This needs expeditious settlement/reconciliation and accounted for in the relevant heads of account to draw the true and fair picture.

The comment was issued in the Separate Audit Report for 2022-23. However, no corrective action has been taken by the Management.

- 2) **Despite being pointed out during previous year** i.e. 2022-23 vide comment no. D.2, difference of ₹15.18 crore between actual capital advances to various agencies towards execution of works by National Bureau of Plant Genetics Resources (NBPGR), New Delhi and amount accounted for under head 'Current Assets, Loans and Advances -Advances on Capital account' (Schedule 7) still remained un-reconciled.
- 3) Source of funds relating to an item of ₹ 13.65 lakh booked under other miscellaneous income (Schedule-14) could not be traced by Indian Agricultural Statistics Research Institute (IASRI), New Delhi.
- 4) The National Bureau of Fish Genetic Resources (NBFGR), Lucknow has depicted the amount of ₹ 5.40 crore as Capital work in progress (CWIP) instead of Building (Additions during the year) in Fixed Assets (Schedule-5). This needs to be rectified.
- 5) The head Current Liabilities & Provisions (Schedule-4) includes closing balance of internal resource generation amounting to ₹ 255.41 crore. This item includes unspent government grant of previous years and internal resource generated by ICAR. While unspent government grant should be reflected under Schedule 4 as a separate line item, internal resource generation should have been shown under Capital Fund (Schedule 1). **Despite being regularly pointed out by Audit since 2019-20, compliance of the same has not been ensured.**
- 6) The line items 'Statutory Liabilities – Others' and 'Closing Balance of Internal Resource Generation' under the head Current Liabilities & Provisions (Schedule 4) include unspent grants of previous years. The same should be reflected under Schedule 4 as a separate line item for a true and fair view of Financial Statements of ICAR.

D. Grant-in-Aid

- 1) During 2023-24, ICAR received Grants-in-aid of ₹ 9150.85 crore. It had an opening balance of ₹ 98.87 crore. Out of total Grant of ₹ 9249.72 crore, ₹ 38.91 crore was already refunded grants/released to ICAR units and ₹ 569.43 crore was utilized for capital expenditure. The amount of ₹ 22.75 crore lapsed in Treasury Single Account (TSA) and revenue expenditure of ₹ 8588.82 crore was incurred leaving closing balance of ₹ 29.81 crore. Further, ICAR has adopted the practice of not refunding the unspent grant immediately after completion of financial year even after implementation of TSA. Interest earned, if any, on unspent grant is also not remitted to Government. The amount of unspent grant requires to be remitted immediately at the end of the financial year.

E. Management Letter

Deficiencies which have not been included in the audit report will be/have been brought to the notice of the Director General, Indian Council of Agricultural Research, New Delhi through a Management Letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Accounts.

- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with Accounting Principles generally accepted in India;
- a. *In so far as it relates to the Balance Sheet, of the state of affairs of the ICAR as at 31 March 2024; and*
- b. *In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.*

For and on behalf of C&AG of India



**(Praveer Kumar)
Director General of Audit,
Central Expenditure (Agriculture Food & Water Resources)**

Place: New Delhi

Date: 30.01.2025

Annexure

1. Adequacy of Internal audit system

The Internal audit system of ICAR needs to be strengthened as:

- a) ICAR has not conducted nor planned internal audit of its 119 units for the 2023-24 except 5 units which were planned to be audited in (July-August) 2023-24. Audit noted that internal audit of 9 units is still pending even after a lapse of 5 to 8 years and 70 units is pending for the previous 3 years.
- b) 30 Internal Audit paras were outstanding in respect of ICAR Headquarter.

2. Adequacy of Internal Control System

The internal control system of ICAR needs to be strengthened as there are:

- a) Inadequate personnel who have been deputed in Inspection Unit Section.
- b) 09 External Audit paras of ICAR Headquarters were outstanding as on 31.03.2024.
- c) 21 Disciplinary/ vigilances cases were pending as on 31.03.2024.
- d) Outstanding advances amounting to ₹ 499.26 lakh lying unadjusted since long period at Indian Institute of Sugarcane Research (IISR), Lucknow.
- e) ICAR obtains grants from government and other funding agencies which is then distributed among its units additionally ICAR units also transfer funds among themselves as a part of various programs. Audit noted that ICAR has to make adjustments and modifications in the figures of Government grant to arrive the figures of refundable and carry forward grant in its consolidated Annual Accounts every year due to differences in the data of grants of its various units. Subsequently, ICAR makes Adjustments in the Capital Fund under head 'Adjustment to/from Capital Fund. Audit observed that the grant balances at inter units' level promptly requires reconciliation.
- f) Various credit balances related to unutilized grant received from different sponsoring agencies for research projects, are shown in Schedule 4 and are lying pending for a long time and are subject to confirmation. It demands prompt attention of ICAR management for its expeditious settlement. **Despite being pointed out by Audit in 2019-20, 2020-21, 2021-22 and 2022-23, compliance of the same has not been ensured.**
- g) ICAR doesn't maintain Trial Balance, Ledgers accounts and Journal Register.
- h) The accounting of the Revenue expenditure incurred out of Revolving Fund Schemes as well as the income derived from such schemes has been accounted for under the respective financial heads in the annual accounts of ICAR. Since, revolving fund is meant for specific purposes, the accounting entries needs to be exhibited separately in the annual accounts to disclose scheme-based accounting. ICAR does not prepare separate Accounts of Revolving fund. **The comment was issued in the Separate**

Audit Report for 2022-23. However no corrective action has been taken by the Management.

3. System of Physical Verification of Fixed Asset

ICAR HQrs has conducted Physical Verification of Fixed Assets (Land, Building, Furniture & fixture, vehicles, Plant & Machinery and Computer and accessories) for the year 2023-24.

4. System of Physical Verification of Inventory

ICAR HQrs has conducted Physical Verification of Inventory, consumables and stores for the year 2023-24.

5. Regularity in payment of Statutory Dues

As per the Annual Accounts of IASRI, statutory dues towards GST of ₹ 0.95 lakh were outstanding for more than six months as on 31.03.2024.



भारत
ICAR