

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

BALANCE SHEET AS ON 31ST MARCH 2016

(Amount in Rupees)

Corpus/Capital Fund & Liabilities			
	Schedule	Current Year	Previous Year
Capital Fund	1		
Reserves	2		
Earmarked/Endowment Fund	3		
Current Liabilities & Provisions	4		
Total			
Assets			
Fixed Assets	5		
Investments – Earmarked/Endowment Funds	6		
Current Assets, Loans & Advances	7		
Total			
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		

Director

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

(Amount in Rupees)

A. Income	Schedule	Current Year	Previous Year
Income from Sales/Service	8		
Grants in aid/subsidies	9		
Fees/Subscriptions	10		
Income from Investments	11		
Income from Royalty, Publications	12		
Interest earned	13		
Other Income	14		
Prior Period Income	15		
Total (A)			
B. Expenditure			
Establishment expenses	16		
Research & Operational Expenses	17		
Administrative expenses	18		
Grants and subsidies	19		
Miscellaneous expenses	20		
Depreciation	5		
Prior period expenditure	21		
Total (B)			
Balance being surplus/(Deficit) carried to corpus/Capital Fund			

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH 2016		
	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year		
Add : Grants utilized for capital expenditure**		
Add: Funds of Sponsored Projects/Schemes utilized for capital expenditure		
Add Net Income/expenditure transferred from the Income & Expenditure account		
Add/Less: Adjustment to/from Capital Fund *		
Balance at the year end		
Schedule 2 – Reserves		
1. Capital Reserve		
As per last account		
Add value of assets acquired/donated out of sponsored project funds		
Add Free gifts		
Less Deductions during the year		
Balance at the year end		

Revenue Resource
Generated at Unit (-)
Revenue utilized
towards Revenue
Expenditure (-) Recovery
of Loans & Advances

** Detailed break-up of the 'Adjustment from Capital Fund' may be furnished*

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Break up of Grants utilised for Capital Exp during 2015-16

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
PLAN					
NON PLAN					
TOTAL					**

**** Total should match with figure shown under 'Grants Utilized for Capital expenditure'.**

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 3 : Earmarked/ Endowment Funds	Fund-wise Break up		Total	
	Earmarked Fund	Endowment Fund	Current Year	Previous Year
1	2	3	4 (2+3)	
A) Opening Balance				
B) Additions during the year				
i) Income from investments made of the funds				
ii) Other additions				
Total {(a) + (b)}				
c) Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
Revenue Expenditure				
- Grants to families to deceased employees				
- Exgratia payments to employees on Compassionate grounds				
- Scholarship – Hostel subsidy				
- Subsidy for books				
ii) Capital Expenditure				
Refunds				
Total (c)				
Closing balance at the year end (a+b-c)				

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

Sub-schedule to Schedule 3 giving details of Earmarked / Endowment Funds

(Amount in Rupees)

Sr. No.	Name of Earmarked/ Endowment Funds	Opening Balance	Receipts during the year	Total funds	Expenditure during the year		Total Expenditure	Refunds during the year	Closing Balance
					Capital Expenditure	Revenue Expenditure			
A) Earmarked Funds									
Total Earmarked Funds (B)									
B) Endowment Funds									
Total Endowment Funds (C)									
Grand Total (A+B)									

Note: The Grand Total of this schedule should match with the Grand Total of Schedule 3.

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 4 – Current liabilities & Provisions	Current year	Previous year
A. CURRENT LIABILITIES		
1. Sundry Creditors:		
(a) For goods		
(b) For others		
2. Advances received		
3. Deposits from staff		
4. Public Works Deposits		
5. Deposits others (EMD, Security Deposit)		
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, Sales Tax, Service Tax)		
a. Overdue		
b. Others		
7. Other current liabilities		
a) Salary Payable		
b) Other expenses		
c) Receipts against ongoing sponsored/consultancy/projects(Net)		
d) Receipts against sponsored conferences/Seminars(Net)		
e) Intellectual fee for distribution		
f) Loans and Advances		
8. Unutilized grants from Govt. of India – to be refunded		
- Plan		
- AP Cess		
- Non-Plan		
9. Closing Balance of Internal Resource Generation		
10. Book overdraft in Bank Account		
Total (A)		
B. Provisions		
1. Gratuity		
2. Superannuation/Pension		
3. Leave Encashment		
4. Claims		
5. Others(specify)		
Total(B)		
Total (A + B)		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 –Fixed Assets(A+B+C+D+E+F)	Gross Block				Depreciation				Net Block	
Description	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5(A) Plan	Gross Block				Depreciation				Net Block	
Description	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5(B) Non-Plan	Gross Block				Depreciation				Net Block	
Description	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 (C) AP Cess	Gross Block				Depreciation				Net Block	
Description	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 –(D) Revolving Fund Scheme	Gross Block				Depreciation				Net Block	
Description	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 –(E) Deposit Scheme Description	Gross Block				Depreciation				Net Block	
	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 –(F) NAIP	Gross Block				Depreciation				Net Block	
	Description	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	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13.Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 5 –Fixed Assets(X)	Gross Block				Depreciation				Net Block	
Description of Small Value Assets	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
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold										
b. Lease hold										
2. Buildings										
3. Tanks & Ponds										
4. Roads & Bridges										
5. Sewerage & Drainage										
6. Tube Wells										
7. Elect. installations and Equipments										
8. Plant & Machinery										
9. Laboratory apparatus and Scientific eqp										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13.Computers/Peri-pherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year										
B. Capital work-in-progress										
Total										

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 6 : Investments from Earmarked/Endowment Funds		
	Current Year	Previous Year
1. In Government Securities		
2. Other approved Securities		
3. Debentures and Bonds		
4. Others(to be specified)		
Total		

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16

Amount in Rupees

Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares		
b. Chemicals		
c. Glassware		
d. Other Consumables		
e. Stationery		
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months		
b. Others		
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)		
b. Bank Balances with scheduled banks		
- in current accounts		
- in Deposit account (including margin money for letters of credit		
- in saving accounts		
c. Cash in transit		
Total (A)		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year
B. Loans And Advances		
a. Loans:		
- Departmental Canteen		
- Revolving Fund		
b. Advances to employees (Non-Interest Bearing)		
- Salary		
- Festival		
- Flood/Frought/Cyclone		
- Calamity		
- TA		
- LTC		
- Food grain advance		
- Winter warm clothing advance		
- Others		
c. Long Term Advances to Employees (Interest Bearing)		
- House Building		
- Motor Vehicle		
- Fans		
- Computer		
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Supplies & Services		
- Advances on Capital A/c		
- Advances on Works (Capital)		
- Advances on Works (Revenue)		
- Others		
e. Prepaid Expenses		
- Insurance		
- AMC Expenses		
- Other Expenses		
f. Deposits		
- Telephone		
- Lease Rent		
- Customs Dept.		
- Security		
- Others		
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds		
- On Investments		
- On Loans & Advances		
- Others		
h. Claims Receivable (I)Non Plan (II)Plan (III)A.P. CESS (IV)G.P.F. (V)Remittance (VI)Sponsored projects (VII)others(pls specify)		
Total B		
Total (A + B)		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2015-16**

Name of the Institute/Centre/Directorate _____

Status of Advances given out of Government Grant as on 31-3-2016

(Amount in Rupees)

Sl.No.	Head of Accounts	Advances given during 2015-16 out of Govt. Grant		Advances settled out of column 3 & 4 during 2015-16		Unsettled Advances as on 31-3-2016	
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
1	2	3	4	5	6	7 (3-5)	8 (4-6)
A	Advances to Employees						
1	Salary						
2	Travel						
3	LTC						
4	Medical						
5	Others (Contingencies)						
	Total (A)						
B	Advances/Other amounts recoverable n cash or in kind/value						
1	Advances to Supplies & Services						
2	Advances on Capital A/c						
3	Advances on Work in Progress						
	Total (B)						
	GRAND TOTAL (A+B)						

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2016**

(Amount in Rupees)

Schedule 8 : Income from Sales/Services	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce		
2. Sale of Fish & Poultry		
3. Sale of Fruits & Vegetables		
4. Sale of Vaccine		
5. Sale of Breeder Seeds		
6. Sale of Dairy Products		
7. Sale of Woolen & Jute Products		
8. Sale of Wool		
9. Sale of Meat		
10. Sale of other products		
B. Income from Services		
1. Training Programmes		
2. Consultancy services		
3. Contract Research		
4. Contract Services		
5. Analytical Testing Fees		
6. Pre-shipment Inspection Fees		
7. Quarantine Fee		
8. Other Internal Resource Generation activities		
Total		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 9 : Grants/Subsidies: (irrevocable grants & subsidies received)	Current Year	Previous Year
1) Government of India – Plan		
a) Opening Balance		
b) Add Grants received during the year		
c) Less Already refunded grants + Release to ICAR Units		
d) Less utilized for Capital expenditure		
e) Less Grants Refundable		
f) Net on Revenue a/c (a+b-c-d-e)		
2) Government of India – Non-Plan		
a) Opening Balance		
b) Add Grants received during the year		
c) Less Already refunded grants + Release to ICAR Units		
d) Less utilized for Capital expenditure		
e) Less Grants Refundable		
f) Net on Revenue a/c (a+b-c-d-e)		
3) ICAR HQ Share of Internal Resource		
a) Opening Balance		
b) Add Grants received during the year		
c) Less Already refunded grants + Release to ICAR Units		
d) Less utilized for Capital expenditure		
e) Less Grants Refundable		
f) Net on Revenue a/c (a+b-c-d-e)		
4) Government of India –AP Cess		
a) Opening Balance		
b) Add Grants received during the year		
c) Less Already refunded grants + Release to ICAR Units		
d) Less utilized for Capital expenditure		
e) Less Grants Refundable		
f) Net on Revenue a/c (a+b-c-d-e)		
Total Net on Revenue a/c [1(f) + 2(f) + 3(f) + 4(f)]		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT
NO. 9A: GRANTS / SUBSIDIES**

(Amount in Rupees)

Sl.No.	Particulars	Current Year				Previous Year			
		Plan	Non-Plan	A.P. Cess	Total	Plan	Non-Plan	A.P. Cess	Total
1	Opening Balance B/F								
2	Add: Grants received								
3	Less: Already Refunded (Details given below)*								
4	Less: Releases to ICAR Units								
5	Total Grants: (1+2-3-4)								
6	Less: Grants utilized for Capital Expenditure								
7	Balance : (5 - 6)								
8	Less: Grants utilised under Grants-in-Aid-Salaries								
9	Less: Grants utilised under Pension								
10	Less: Grants utilised under Grants-in-Aid-General								
11	Total : Revenue Expenditure (8+9+10)								
12	Balance : (7 - 11)								
13	Total : Capital + Revenue Expenditure (6 + 11)								
14	Balance : Refundable to Council (5-13)								

* a) Refunds pertaining to previous year(s) as in Opening Balance

Rs.

b) Refunds pertaining to current financial year 2015-16

Rs.

Total (a+b) as in Row No. 3 above

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2015-16**

Detailed break-up of Institute Plan and Plan Scheme Expenditure for the year 2015-16

INSTITUTE PLAN

(Amount in Rupees)

Sl. No.	Head	Institute Plan (Other than NEH & TSP)	NEH	TSP	Total Plan
1	2	3	4	5	6 (3+4+5)
1	Grants utilised for Capital Expenditure				
2	Grants utilised for Grant in Aid - Salaries				
3	Grants utilised for Grant in Aid -General				
	Total				X

PLAN SCHEMES

Break-up of expenditure related to Plan Schemes/Project(AICRPs,Network Project, NAIP, NICRA, IP&TM, NFBSRA,Education Division, KVKs etc.)

(Amount in Rupees)

Sl.No.	Name of the Plan Scheme/project (Please indicate Sl.No.of Plan Scheme as per prescribed format)	Source of Fund i.e.ICAR HQ/ICAR Institutes/Education Division/NAIP/NFBSRA	Sl.No.of Plan Scheme as per prescribed format	Other than NEH	NEH	TSP	Total Plan Scheme
1	2	3	4	5	6	7	8 (5+6+7)
	TOTAL						Y

Note: The sum of X+Y should match with the total Capital +Revenue Expenditure shown in Schedule 9A-Plan.

PLAN SCHEMES RELEASES

Details of releases made out of Plan Schemes to ICAR Units/SAUs during 2015-16

(Amount in Rupees)

Sl.No.	Name of the Plan Scheme/Project(AICRPs,Network Project, NAIP, NICRA, IP&TM, NFBSRA,Education Division,KVKs etc.	Releases to ICAR Units(List of ICAR Institutes should be attached)	Releases to other than ICAR Units(SAUs/NGOs etc.)	Actual Expenditure incurred by the Institute(PIU Unit) (if any)	TOTAL
1	2	3	4	5	6 (3+4+5)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

Detailed break-up of Institute Non- Plan and Non-Plan Scheme Expenditure for the year 2015-16

INSTITUTE NON-PLAN

Sl.No.	Heads	RE 2015-16		Total RE 2014-15 (Govt.Grant + Revenue)	Expenditure 2015-16		Total Expenditure 2015-16 (Govt.Grant + Revenue Resources)
		Govt. Grant	Revenue Generation		Govt. Grant	Revenue Generation	
	1	2	3	4(2+3)	5	6	7(5+6)
1	Grants utilised for Capital Expenditure						
2	Grants utilised for Grant in Aid - Salaries						
3	Grants utilised for Grant in Aid -General						
4	Expenditure on Loans & Advances				00		
	Total				X	Y	

Note: The figure of X and Y must match with the figures shown in Schedule-9A-Non-Plan and Schedule 9B, respectively.

INSTITUTE NON-PLAN SCHEME

Sl.No.	Name of the Non-Plan Scheme	Source of Fund i.e.ICAR HQ/ICAR Institutes/Education Division etc	RE 2015-16	Expenditure 2015-16
1				
2				
3				
4				
	Total			

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT

NO. 9B: INTERNAL RESOURCE GENERATION

(Amount in Rupees)

Sl.No.	Particulars	Internal Resources Generated during 2014-15	Additional amount provided by ICAR Hqrs. out of Council's share during 2014-15	Total
A	B	C	D	E (C+D)
1	Opening Balance B/F			
2	Resources Generated at units / Received from Hqrs during 2014-15	R		
3	Total available Resources : (1+2)			
4	Less: Grants utilized for Capital Expenditure			
5	Balance: (3-4)			
6	Less: Grants utilised under Grants-in-Aid-Salaries			
7	Less: Grants utilised under Pension			
8	Less: Grants utilised under Grants-in-Aid-General			
9	Total : Revenue Expenditure (6+7+8)	X	Y	Z (X+Y)
10	Balance : (5 - 9)			
11	Less: Expenditure on Loans & Advances			
12	Balance: (10-11)			
13	Total: Capital + Revenue + Loans & Adv. (4+9+11)			
14	Less: Already refunded to Council			
15	Balance: Refundable to Council (12-14)	XX	YY	ZZ (XX+YY)

The difference of amount shown in 'R' and the amount shown in 'X' is to be adjusted from Capital Fund

The Amount shown in 'Y' alone goes to Schedule 9 as 'Net on Revenue' A/c and not the amount shown in 'Z'

The total refundable out of the revenue resources are shown as Current liability in Schedule 4

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 10 : Fees/Subscriptions	Current Year	Previous Year
1. Entrance Fees		
2. Annual Fees/Subscriptions		
3. Seminar/Programme Fees		
4. Consultancy Fees		
5. Application Fees for Recruitment		
6. Diploma Charges		
7. Other (specify)		
Total		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

Schedule 11 : INCOME FROM INVESEMENTS

(Amount in Rupees)

	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On government Securities				
b) On Debentures/Bonds				
2) Dividends on Mutual Fund Securities				
3) Others				
Total				
Transferred to Earmarked/Endowment Funds				

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 12 : Income from Royalty, Publications etc.	Current Year	Previous Year
1. Income from Royalty		
2. Income from sale of Publications		
3. Others (Specify)		
TOTAL		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 13 : Interest earned	Current Year	Previous Year
1. On Term Deposits with scheduled Banks		
2. On savings Accounts with scheduled banks		
3. On Loans		
a. Employees/Staff		
b. Others		
4. On Debtors and other Receivables		
Total		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 14 : Other Income	Current Year	Previous Year
1. License Fee from quarters/guest house		
2. Leave Salary and Pension Contribution		
3. Revenue Receipts from Schemes		
4. Charges for use of Transport		
5. Water and Electricity Charges		
6. Revolving Fund income		
7. Surplus on sale/disposal of assets		
a. Owned assets		
b. Assets acquired out of grants or received free of cost		
8. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)		
TOTAL		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 15 : Prior Period Income	Current Year	Previous Year
1. Prior Period Income		
TOTAL		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 16	Current Year					Previous Year				
	Plan	Non Plan (Govt. Grant)	Non Plan (Revenue Generation)	A P Cess	Total	Plan	Non Plan (Govt. Grant)	Non Plan (Revenue Generation)	A P Cess	Total
(A) Establishment Expenses										
a. Salaries, wages and allowances										
b. Contribution to Provident Fund										
c. Contribution to Other Funds (Specify)										
d. Bonus										
e. Staff Welfare Expenses										
f. Fees & Honorarium										
g. Leave salary and Pension Contribution										
h. Others										
Total : Establishment Expenses										
(B) Pension Expenses										
Expenses on Employees' Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)										
TOTAL (A) + (B)										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 17 – Research and Operational Expenses	Current Year					Previous Year				
	Plan	Non-Plan (Govt.Grant)	Non-Plan (Revenue Generation)	A P Cess	Total	Plan	Non-Plan (Govt.Grant)	Non-Plan (Revenue Generation)	A P Cess	Total
1. Chemicals & consumables										
2. Glassware										
3. Fertilizers										
4. Seeds										
5. Salts & Minerals										
6. Farm manure										
7. Other consumables										
8. Photograph/Audiovisual Expenses										
9. Computer Hire charges										
10. Purchase of Animal for Research										
11. Feeding and upkeep of Animals										
12. Other research expenditure										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 18 – Administrative Expenses	Current Year					Previous Year				
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	AP Cess	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	AP Cess	Total
A. Infrastructure										
a) Rent, Rates & Taxes										
b) Electricity Charges										
c) Water Charges										
d) Security Charges										
e) Vehicle Running Expenses										
f) Insurance										
B. Communication										
a) Postage & Telegram										
b) Telephones & Fax										
C. Repairs & Maintenance										
a) Buildings										
b) Plants & Machinery										
c) Furniture & Fixtures										
d) Vehicle										
e) Office Equipment										
f) Computers										
g) Roads										
D. Others										
a) Printing & Stationery (consumables)										
b) Newspapers & Periodicals										
c) Travel & Conveyance – Domestic										
d) Travel – Foreign										
e) Advertisement & Publicity										
f) Legal & Professional charges										
g) Auditor's remuneration										
h) Hospitality expenses										
i) Bank charges										
j) Meeting expenses										
k) Steering & Monitoring Committee expenses										
l) Loss on sale of assets										
m) Provision for bad & doubtful debt/advances										
n) Irrecoverable balances written off										
o) Other Miscellaneous expenses										
Total										

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 19 – Grants, Subsidies, etc.	Current Year				Previous Year			
	Plan	Non-Plan	AP Cess	Total	Plan	Non-Plan	AP Cess	Total
a) Grants given to State Agricultural Universities – Establishment of KVKs								
b) Grants given to State Agricultural Universities – All India coordinated Research Projects								
c) Grants given to – Trainers Training Centres								
d) Financial Assistance to Scientific Societies								
e) Others								
Total	X	Y						

Summary of detailed Expenditure (Annexure-19)	Plan			Non-Plan		
	BE/RE	Release	Utilization	BE/RE	Release	Utilization
1) Grants-in-aid-Capital						
2) Grants-in-aid-Salaries						
3) Grants-in-aid-Revenue						
Total		X			Y	

Note: X and Y are the amount released as Grants/Subsidies taken as expenditure in this schedule. The Headwise break-up should be supported with the documentary evidence, i.e. the institute's covering letter to the grantee bodies conveying the break-ups. The actual utilization may be collected from the grantee institutions and depicted in detail in Annexure-19.

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2015-16**

List of funds released to State Agricultural Universities and other agencies outside ICAR

(Please furnish project/scheme wise list)

1. Name of the ICAR Plan Project/Scheme _____

(Separate depiction required for each scheme)

(Amount in Rupees)

Sl.No.	Name of the SAUs/Agency outside ICAR	Funds Released during 2015-16	Utilization under Grants-in-aid-Capital (A)	Utilization under Grants-in-aid-Salaries (B)	Utilization under Grants-in-aid-Revenue (C)	Total Utilization (A+B+C)	Whether provisional UCs of 2015-16 received ? Yes/No *
Scheme 1.....							
1							
2							
3							
4							
5							
6							
Scheme 2.....							
7							
8							
9							
10							
Scheme 3.....							
11							
12							
13							
14							
15							
TOTAL							

* Fund releasing units may ensure that Provisional Utilisation Certificates have been received by the Grantee Institutions before funds for year 2015-16 are released(Refer Rule 212(1) of GFR

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 20 – Miscellaneous Expenses	Current Year						Previous Year					
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Others	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Others	Total
1. Publicity and exhibitions												
2. Guest House												
3. Human Resource Development												
4. Revolving Fund Schemes – Expenditure												
5. Others												
Total												

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Amount in Rupees)

Schedule 21 : Prior Period Expenditure	Current Year	Previous Year
1. Prior Period Expenditure		
TOTAL		

Finance & Accounts Officer

Annexure to Sch. 23

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2015-16**

(Rupees in Lakhs)

Schedule 23 : Contigent Liabilities & Notes to Accounts		Current Year	Previous Year
1	Contingent Liabilities(Court Cases, PIL etc,)		
2	Letters of credit opened by the bank on behalf of the Council		
3	Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances)		
	TOTAL		

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2015-16**

Worksheet - Statement showing Adjustment on Income indicated in Income & Expenditure Account

Sl. No.	Schedule	Payments as per Receipt & Payment A/c	Additions to Income	Reductions to Income	Net to Income & Expenditure Account
A	Schedule No.8 - Income from Sales & Service				
1					
2					
3					
4					
B	Schedule No.13 - Interest Earned				
1					
2					
3					
4					
5					
6					
7					
C	Schedule No.14 - Other Income				
1					
2					
3					
4					
5					

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2015-16**

Worksheet - Statement showing Adjustment on Expenses indicated in Income & Expenditure Account

Sl. No.	Schedule	Payments as per Receipt & Payment A/c***	Additions to Expenses	Reductions to Expenditure	Net to Income & Expenditure Account
A	Schedule No.16 - Establishment Expenses				
1					
2					
3					
4					
B	Schedule No.17 Research and Operational Expenses				
1					
2					
3					
4					
C	Schedule No.18 Administrative Expenses				
1					
2					
3					
4					
D	Schedule No.20 Miscellaneous Expenses				
1					
2					
3					
4					
E	Schedule No.19 Grants released to SAUs etc.				
1					
GRAND TOTAL (A+B+C+D+E)					

*** The Grand Total here matches with the figure shown in Schedule 9A+9B (Total Revenue Expenditure)

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