

**ICAR
Annual Accounts
and
Audit Report
2017-18**



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Krishi Bhawan, New Delhi

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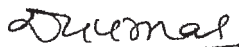
INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2017-18

Balance sheet as on 31st march 2018

(Amount in Rupees)

Corpus/Capital Fund & Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	51756957945	49364422157
Reserves	2	0	0
Earmarked/Endowment Fund	3	114119618	100842607
Current Liabilities & Provisions	4	11431276186	7473801586
Total		63302353749	56939066350
Assets			
Fixed Assets	5	39367419580	39473896084
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	23934934169	17465170266
Total		63302353749	56939066350
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



(Devendra Kumar)
Director (Finance)



(C. Roul)
Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2017-18

Income & Expenditure Account for the year ended 31st March 2018

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	627367596	565624963
Grants in aid/subsidies	9	60053563914	53689130203
Fees/Subscriptions	10	108141487	70182805
Income from Investments	11	0	0
Income from Royalty, Publications	12	14294492	10636118
Interest earned	13	571324733	1069382388
Other Income	14	1492955822	1181083441
Prior Period Income	15	1346733	1393628
Total (A)		62868994776	56587433547
B. Expenditure			
Establishment expenses	16	31344935949	25535168430
Research & Operational Expenses	17	3403016026	3927434477
Administrative expenses	18	5838302412	5691254428
Grants and subsidies	19	17784987448	17869059250
Miscellaneous expenses	20	1811461825	1472898012
Depreciation	5	3637817652	3533348290
Prior period expenditure	21	116430	1795566
Total (B)		63820637742	58030958453
Balance being surplus/(Deficit) carried to corpus/Capital Fund		-951642965	-1443524906

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedules Forming Part of Balance sheet as on 31st March 2018

Schedule 1 : Capital Fund

(Amount in Rupees)

	Current Year	Previous Year
Balance at the beginning of the year	49364422157	47321641625
Add : Grants utilized for capital expenditure**	3370213663	3726557591
Add: Funds of Sponsored Projects/Schemes utilized for capital expenditure	477839539	344244181
Add Net Income/expenditure transferred from the Income & Expenditure account	-951642965	-1443524906
Add/Less: Adjustment to/from Capital Fund *	503874448	584496334
Balance at the year end	51756957945	49364422157

Schedule 2 : Reserves

	Current Year	Previous Year
1. Capital Reserve	0	0
As per last account		
Add value of assets acquired/donated out of sponsored project funds	0	0
Add Free gifts	0	0
Less Deductions during the year	0	0
Balance at the year end	0	0



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Schedule 3 : Earmarked/Endowment Funds

(Amount in Rupees)

	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A. Opening Balance	51667633	49174974	100842607	80221287
B. Additions during the year				0
i) Income from investments made from the funds	506573	857490	1364063	4078280
ii) Other additions	24278477	3582860	27861337	30960247
Total {(a) + (b)}	76452683	53615324	130068007	115259814
C. Utilisation/Expenditure towards objectives of funds				0
i) Revenue Expenditure				0
- Revenue Expenditure	11299198	2165803	13465001	12342881
- Grants to families to deceased employees	0	0	0	0
- Exgratia payments to employees on Compassionate grounds	19593	0	19593	130000
- Scholarship – Hostel subsidy	250000	0	250000	408500
- Subsidy for books	0	0	0	0
ii) Capital Expenditure	115277	246668	361945	626801
Refunds/ Transfer to Current Liabilities - Sponsored Projects	1851850	0	1851850	909025
Total (c)	13535918	2412471	15948389	14417207
Closing balance at the year end (a+b-c)	62916765	51202853	114119618	100842607



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 4 : Current liabilities & Provisions

(Amount in Rupees)

	Current year	Previous year
A. Current liabilities		
1. Sundry Creditors:		
(a) For goods	7293573	13314640
(b) For others	43615381	33756907
2. Advances received	326783	797085
3. Deposits from staff	35889	1220841
4. Public Works Deposits	2950977	0
5. Deposits others (EMD, Security Deposit)	441712573	448954409
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
(a) Overdue	74588505	57406498
(b) Others	29920659	78167644
7. Other current liabilities		
(a) Salary Payable	1422690732	1606050222
(b) Other expenses	75806778	98489207
(c) Receipts against ongoing sponsored/ consultancy/projects (Net)	2846990119	2537943632
(d) Receipts against sponsored conferences/Seminars(Net)	100409705	18418287
(e) Intellectual fee for distribution	37265631	62838242
(f) Loans and Advances	160268067	184377816
8. Unutilized grants from Govt. of India –to be refunded		
Govt. Grant	3992761567	320051548
NAHEP	0	0
A.P.Cess	0	149261829
9. Closing Balance of Internal Resource Generation	2194639247	1862752779
10. Book overdraft in Bank Account	0	0
Total (A)	11431276186	7473801586
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others(specify)	0	0
Total (B)	0	0
Total (A + B)	11431276186	7473801586

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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 end previous year	
	1	2	3	4	5	6	7	8	9	10	
A. Fixed Assets											
1. Land	357443955	11039144	0	368483099	572557	1139804	0	1712361	368483099	537090476	
a. Free hold	1064684030	15206778	0	1079890808	3145310423	401292297	36650	3548566070	1078178447	10586322260	
b. Lease hold	19281832249	754290439	21727193	20014395495	7944802	2470740	0	10415542	16467829425	15962851043	
2. Buildings	88575884	37107896	999950	124683830	60416802	17476514	57086	77836230	16467829425	80167503	
3. Tanks & Ponds	332874255	16662894	0	349537149	7136273	2056703	0	9192976	271700919	272457454	
4. Roads & Bridges	40289760	899676	0	41189436	70956896	25557821	128962	96385755	31996461	33153486	
5. Sewerage & Drainage	130558303	2291849	180500	132669652	347904467	97876822	5832155	439949134	36283887	59601408	
6. Tube Wells	920445678	67066719	8641575	978870822	2922520166	311085960	7840393	3225765733	538921688	572288695	
7. Elect. installations and Equipments	5146837990	69026765	9374494	5206490262	5601856484	1337637171	58409464	6881084192	1980724528	2224096091	
8. Plant & Machinery	13048228712	694680252	103258158	13639650805	737416608	185971092	7950384	915437316	6758566613	7446632588	
9. Laboratory apparatus and Scientific equipments	1802083215	76311411	11677713	1866716913	566250522	66636663	17790346	615096838	951279597	1065551797	
10. Office Equipment	664901655	21980930	10610025	676272560	225936375	49611523	3020257	272527641	61175722	100275665	
11. Vehicle & Vessels	703429351	57927804	5221655	756135500	1123218506	457215146	17480603	1562953049	483607859	478963887	
12. Farm & Field Equipment	2227877753	96251673	18382814	2305746611	1320406906	207268804	5529708	1522146002	742793562	1102839808	
13. Computers/Peripherals/ major software	2034949936	91937607	6601767	2120285776	83921545	23962623	2290969	105593199	598139774	712640877	
14. Furniture & Fixts.	232464173	12144544	3035317	241593400	2401124079	443337479	48109	2844413448	136000201	148641782	
15. Audio visual equipments	190816279	28881393	28088329	191609343	24058314	7220491	5323	31263584	191609343	190806279	
16. Live Stock	4454630640	137993585	41976	4592582249	18646951724	3637817652	126420409	22158348968	1748168800	2053359307	
17. Library Books	72650323	12247840	116815	84773452	18646951724	3637817652	126420409	22158348968	53507868	485920009	
18. Others	52795594140	2203949199	227958281	54771585059	18646951724	3637817652	126420409	22158348968	32613236091	34148642415	
Total of Current Year	5325253669	2055653937	626724117	6754183489	18646951724	3637817652	126420409	22158348968	6754183489	5325253669	
B. Capital work-in-progress											
Total	58120847809	4259603136	854682398	61525768548	18646951724	3637817652	126420409	22158348968	39367419580	39473996084	



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Schedule 5 (A) Govt. Grant

Description	Gross Block				Depreciation			(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)	Net Block 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	356890550	11039144	0	367929694	532557	1139804	0	1672361	367929694
b. Lease hold	1064644030	15206778	0	1079850808	3116855732	394719089	36650	3511538170	1078178447
2. Buildings	18994828134	705175563	2127193	19678276504	6927390	2116200	0	9043590	16166738334
3. Tanks & Ponds	73826577	34121008	999950	106947635	57808854	16700715	57086	74452483	97904045
4. Roads & Bridges	319319303	14701894	0	334021197	6744172	1934194	0	8678366	259568714
5. Sewerage & Drainage	38739244	0	0	38739244					30060879
6. Tube Wells	120547718	2018285	180500	122385503	66261286	23698287	128962	89830611	32554892
7. Elect. installations and Equipments	860405544	58309077	8641575	910073046	326845662	91020277	5832155	412033784	498039262
8. Plant & Machinery	4704404525	27606713	9374494	4722636745	2704106220	282474622	6775219	2979805622	1742831122
9. Laboratory apparatus and Scientific eqp	10957620063	463702306	88629689	11332692680	4765789528	1110799534	54020923	5822568139	5510124541
10. Office Equipment	1690416119	67439744	11637813	1746218050	696772347	174041544	7950384	862863507	883354543
11. Vehicle & Vessels	651128565	20031746	10418400	660741911	554537865	64277446	17611516	601203794	59538117
12. Farm & Field Equipment	600331041	35680251	2691940	633319352	198358850	41864959	2261342	237962467	395356885
13. Computers/ Peripherals/ major software	2053936253	84036167	18329755	2119642665	1028805403	421520706	17427543	1432898566	686744099
14. Furniture & Fixts.	1981764495	85553285	6601767	2060716013	1297317041	201453859	5529708	1493241192	567474821
15. Audio visual equipments	211352008	10076218	2131532	219296694	77360225	21707818	1702486	97365557	121931138

Schedule 5 (A) Govt. Grant (continued)

(Amount in Rupees)

Description	Gross Block				Depreciation			Net Block As at the current year end (4-8)	
	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	9
16. Live Stock	176004160	27704715	28088329	175620546					175620546
17. Library Books	4444088442	137945083	41976	4581991549	2396863555	442289718	48109	2839105163	1742886385
18. Others	52992786	11628271	99441	64513720	16168341	5816080	5323	21971200	42542520
Total of Current Year	49353239557	1811976248	209594354	50955621451	17318055027	3297574850	119387406	20496242471	30459378980
B. Capital work- in-progress	5241575883	2012841680	619715589	6634701974					6634701974
Total	54594815440	3824817928	829309943	57590323425	17318055027	3297574850	119387406	20496242471	37094080954



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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)	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 eq										
10. Office Equipment										
11. Vehicle & Vessels										
12. Farm & Field Equipment										
13. Computers/ Peripherals/ major software										
14. Furniture & Fixts.										
15. Audio visual equipments										

Schedule 5 (B) NAHEP (Continued)

Description	Amount in Rupees									
	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	10	
16. Live Stock										
17. Library Books										
18. Others										
Total of Current Year	0	0	0	0	0	0	0	0	0	0.00
B. Capital work-in-progress										
Total	0	0	0	0	0	0	0	0	0	0



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Schedule 5 (C) AP Cess

Description	Gross Block				Depreciation			Net Block As at the current year end (4-8)	
	1 Cost/Value at the Beginning of year*	2 Addition during the year	3 Deductions during the year	4 Cost/ Value at year end	5 At the beginning of the year	6 For the year	7 Accumulated depreciation		8 Total upto year end (5+6-7)
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	5902375	0	0	5902375	1270553	118048	0	1388601	4513774
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	550371	119438	0	669809	1718942
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	798749	0	0	798749	431722	79875	0	511597	287152
8. Plant & Machinery	115449424	0	0	115449424	81053882	6535559	1065174	86524267	28925157
9. Laboratory apparatus and Scientific eqp	131978062	0	0	131978062	89519416	12917350	0	102436766	29541296
10. Office Equipment	5447632	0	0	5447632	3597187	483602	0	4080789	1366843

Schedule 5 (C) AP Cess (Continued)

(Amount in Rupees)

Description	Gross Block				Depreciation			Net Block As at the current year end (4-8)
	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	
	1	2	3	4	5	6	7	8
11. Vehicle & Vessels	350263	0	0	350263	347074	3188	0	350262
12. Farm & Field Equipment	763399	0	0	763399	413631	42965	0	456596
13. Computers/ Peripherals/ major software	4009436	0	0	4009436	3339490	625277	0	3964767
14. Furniture & Fixts.	1120047	0	0	1120047	935196	93496	0	1028692
15. Audio visual equipments	114000	0	0	114000	68258	11400	0	79658
16. Live Stock	0	0	0	0				0
17. Library Books	205654	0	0	205654	147917	20565	0	168482
18. Others	847516	0	0	847516	451388	50851	0	502239
Total of Current Year	269375308	0	0	269375308	182126085	21101614	1065174	202162525
B. Capital work-in- progress	0	0	0	0				
Total	269375308	0	0	269375308	182126085	21101614	1065174	202162525
								67212783

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Schedule 5-(D) Revolving Fund 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)
	1	2	3	4	5	6	7	8	9
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	24970126	283481	0	25253607	3208669	505072	0	3713741	21539866
3. Tanks & Ponds	2127133	0	0	2127133	340774	42543	0	383317	1743816
4. Roads & Bridges	3726758	0	0	3726758	723445	186338	0	909783	2816975
5. Sewerage & Drainage	35000	0	0	35000	6926	1750	0	8676	26324
6. Tube Wells	1979979	0	0	1979979	1001737	360538	0	1362275	617704
7. Elect. installations and Equipments	9180002	182575	0	9362577	3186439	936258	0	4122697	5239880
8. Plant & Machinery	28017069	786788	0	28803857	13088713	1730584	0	14819297	13984560
9. Laboratory apparatus and Scientific eqp	44556090	1356441	0	45912531	18238746	4588900	0	22827646	23084885
10. Office Equipment	5629344	569442	0	6198786	1967476	619129	0	2586605	3612181

Schedule 5-(D) Revolving Fund Scheme (Continued)

(Amount in Rupees)

Description	Gross Block				Depreciation			Net Block As at the current year end (4-8)
	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)	
	1	2	3	4	5	6	7	8
11. Vehicle & Vessels	5697418	0	0	5697418	4949711	714164	0	5663875
12. Farm & Field Equipment	23451743	2196803	0	25648546	4698471	1546405	0	6244876
13. Computers/ Peripherals/ major software	3238444	177958	0	3416402	2025880	655485	0	2681365
14. Furniture & Fixts.	10929983	754951	0	11684934	4276351	1166580	0	5442930
15. Audio visual equipments	303140	424300	0	727440	172023	81503	0	253526
16. Live Stock	307357	0	0	307357				307357
17. Library Books	2217	0	0	2217	759	222	0	981
18. Others	30233	20000	0	50233	15173	5023	0	20196
Total of Current Year	164182036	6752739	0	170934775	57901292	13140494	0	71041786
B. Capital work-in- progress	4044298	0	0	4044298			0	4044298
Total	168226334	6752739	0	174979073	57901292	13140494	0	71041786
								103937287

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Schedule 5-(E) Deposit Schemes

Description	Gross Block				Depreciation				(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)	Net Block	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	553405	0	0	553405	40000.00	0.00	0.00	40000.00	553405	0
b. Lease hold	40000	0	0	40000	23975469.22	5950088.24	0.00	29925557.46	275037452	14620427
2. Buildings	256131614	48831395	0	304963009	676638.00	311997.00	0.00	988635.00	14620427	7596288
3. Tanks & Ponds	12622174	2986888	0	15609062	1334132.00	470023.00	0.00	1804155.00	7596288	1909258
4. Roads & Bridges	7439443	1961000	0	9400443	385175.00	120759.00	0.00	505934.00	1909258	3111301
5. Sewerage & Drainage	1515516	899676	0	2415192	3693873.00	1498996.00	0.00	5192869.00	35355394	0
6. Tube Wells	8030606	273564	0	8304170	17440644.00	5840411.90	0.00	23281055.90	194983689	1195815891
7. Elect. installations and Equipments	50061383	8575067	0	58636450	124271351.87	20345195.16	0.00	144616547.03	933251640.30	62946030
8. Plant & Machinery	298966972	40633264	0	339600236	728308794.00	209331387.30	4388541.00	933251640.30	1604061	68540502
9. Laboratory apparatus and Scientific eap	1914074497	229621505	14628470	2129067532	35079597.70	10826817.00	0.00	45906414.70	55269757	24331595
10. Office Equipment	100590120	8302225	39900	108852445	6415872.00	1641865.00	178830.00	7878907.00		
11. Vehicle & Vessels	7725409	1949184	191625	9482968	22465423.00	6157193.42	758915.00	27863701.42		
12. Farm & Field Equipment	78883168	20050750	2529715	96404203	89047733.00	34413678.20	53060.00	123408351.20		
13. Computers/ Peripherals/ Major software	166693620	12037548	53060	178678108	17878318.00	4554869.50	0.00	22433187.50		
14. Furniture & Fixts.	41135411	5629371	0	46764782						

Schedule 5-(E) Deposit Schemes (Continued)

(Amount in Rupees)

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	Total upto year end (5+6-7)	As at the current year end (4-8)	
	1	2	3	4	5	6	7	8	
15. Audio visual equipments	20715025	1644026	903785	21455266	6321039.00	2161902.40	588483.00	7894458.40	135660808
16. Live Stock	14504762	1176678	0	15681440					15681440
17. Library Books	10334327	48502	0	10382829	4111848.00	1026974.20	0.00	5138822.20	5244007
18. Others	18779788	599569	17374	19361983	7423412.00	1348537.00	0.00	8771949.00	10590034
Total of Current Year	3008797240	385220212	18363929	3375653523	1088869320	306000694	5967829	1388902185	1986751337
B. Capita work-in-progress	79633488	42812257	7008528	115437217					115437217
Total	3088430728	428032469	25372457	3491090740	1088869320	306000694	5967829	1388902185	2102188554



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Schedule 6 : Investments from Earmarked/Endowment Funds

(Amount in Rupees)

	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)	0	0
Total	0	0



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Schedule 7 : Current Assets, Loans & Advances

(Amount in Rupees)

	Current Year	Previous Year
A. Current Assets		
1. Inventories		
a. Stores & Spares	37910291	41155374
b. Chemicals	92088139	73845232
c. Glassware	12424915	23808054
d. Other Consumables	90546284	87280654
e. Stationery	27772979	20535448
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	10562463	2976989
b. Others	975193	8072265
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	15488414	15587241
b. Bank Balances with scheduled banks		
– in current accounts		
(i) Institute Account	16385140276	11380024817
(ii) NAHEP	0	
– in Deposit account (including margin money for letters of credit)	2339813855	1233278167
– in saving accounts	104141487	155389035
c. Cash in transit	14343500	0
Total (A)	19131207796	13041953276
B. Loans And Advances		
a. Loans:		
- Departmental Canteen	0	444896
- Revolving Fund	200000	200000
b. Advances to employees (Non-Interest Bearing)		
- Salary	6862658	0
- Festival	1311938	11053641
- Flood/Frought/Cyclone	264912	138800
- Calamity	270100	0
- TA	27062307	20858476
- LTC	33812114	28952674
- Food grain advance	0	0

Schedule 7 : Current Assets, Loans & Advances (Continued)**Amount in Rupees**

	Current year	Previous Year
- Winter warm clothing advance	45042	50967
- Others	12758338	12590206
c. Long Term Advances to Employees (Interest Bearing)		
- House Building	92852247	101522445
- Motor Vehicle	26103240	42111886
- Fans	167799	796519
- Computer	39778051	28703556
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received		-
Advances to Supplies & Services	541258679	395900783
- Advances on Capital A/c	1007150460	861260640
- Advances on Work (Capital)	934911483	820344083
- Advances on Work (Revenue)	1462989376	1481926165
- Others	164948780	115393134
e. Prepaid Expenses		
- Insurance	639424	546169
- AMC Expenses	162543	437541
- Other Expenses	2919645	2395329
f. Deposits		
- Telephone	997638	993706
- Lease Rent	120320	0
- Customs Dept.	0	0
- Security	23460301	20951909
- Earnest money	792014	
- Others	6540861	11730465
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	25051197	5074830
- On Investments	16796070	31215663
- On Loans & Advances	264552727	277268709
- Others	25461112	10434770
h. Claims Receivable {(I Govt. Grant, II NAHEP, III AP Cess, IV GPF, V U-Remittance, VI R-Deposit, VII Others(pls Specify)}	83484998	139919029
Total B	4803726373	4423216990
Total (A + B)	23934934169	17465170266



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

Schedule 8 : Income from Sales/Services

(Amount in Rupees)

	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	292819592	257378601
2. Sale of Fish & Poultry	34155533	35171884
3. Sale of Fruits & Vegetables	3335367	5776802
4. Sale of Vaccine	2676378	3095406
5. Sale of Breeder Seeds	8278237	20016471
6. Sale of Dairy Products	75329579	73675572
7. Sale of Cotton and Jute Products	1160885	0
8. Sale of Wool & Woolen Products	1502915	2322244
9. Sale of Meat	15306168	12528130
10. Sale of other products	18921551	15177032
B. Income from Services		
1. Training Programmes	41987442	35925499
2. Consultancy services	8758220	5758496
3. Contract Research	27037099	8719742
4. Contract Services	2678791	2241311
5. Analytical Testing Fees	44668028	44170888
6. Pre-shipment Inspection Fees	0	1368945
7. Quarantine Fee	7133711	5730424
8. Other Internal Resource Generation activities	41618099	36567516
Total	627367596	565624963



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

(Amount in Rupees)

	Current Year	Previous Year
1. Government of India – Govt. Grant		
a) Opening Balance	469313377	2659441882
b) Add Grants received during the year	67408535000	59942711000
c) Less Already refunded grants/ releases to ICAR Units	472348377	4780844881
d) Less Utilized for Capital Expenditure	3359174519	3726557591
e) Less Grants Refundable	3992761567	469313377
f) Net on Revenue a/c (a+b-c-d-e)	60053563914	53625437033
2. Government of India – NAHEP		
a) Opening Balance	0	0
b) Add Grants received during the year	0	0
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utilized for Capital Expenditure	0	0
e) Less Grants Refundable	0	0
f) Net on Revenue a/c (a+b-c-d-e)	0	0
3. ICAR HQ Share of Internal Resource		
a) Opening Balance	3926196	62431533
b) Add Grants received during the year	4050968963	65877018
c) Less Already refunded grants	3851577930	59951622
d) Less Utilized for Capital Expenditure	0	0
e) Less Utilized for Loans and Advances	162646488	27000
f) Less Grants Refundable	40670741	3926197
g) Net on Revenue a/c (a+b-c-d-e)	0	64403732
4. Government of India –AP Cess		
a) Opening Balance	0	-22113660
b) Add Grants received during the year	0	500000
c) Less Already refunded grants	0	0
d) Less Utilized for Capital Expenditure	0	0
e) Less Grants Refundable	0	-20903098
f) Net on Revenue a/c (a+b-c-d-e)	0	-710562
Total Net on Revenue a/c {1(f)+2(f)+3(f)+4(f)}	60053563914	53689130203

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

Schedule 9A : Grants/Subsidies

Amount in Rupees

Particulars	Current Year			Previous Year			Total
	Govt. Grant	NAHEP	A.P. Cess	Non-Plan	A.P. Cess	Total	
1. Opening Balance B/F	469313377			221396371	-22113660	2637328222	
2. Add: Grant received	67408535000			29910400000	500000	59943211000	
3. Less: Already Refunded *	472348377			221396371		4780844881	
4. Total Grants : (1+2-3-4)	67405500000			29910400000	-21613660	57799694341	
5. Less: Grant Utilized for Capital Expenditure	3359174519			148623952		3726557591	
6. Balance : (4-5)	64046325481			29761776048	-21613660	54073136750	
7. Less: Grants utilised under Grants-in-Aid-Salaries	21640159544			16685936156		18013626851	
8. Less: Grants utilised under Pension	11513891882			7797156269		7797156269	
9. Less: Grants utilised under Grants-in-Aid General	26899512488			5129421795	-710562	27813943351	
10. Total : Revenue Expenditure (7+8+9)	60053563914			29612514220	-710562	53624726471	
11. Balance : (6-10)	3992761567			149261829	-20903098	448410279	
12. Total : Capital + Revenue Expenditure (5+10)	63412738433			29761138172	-710562	57351284062	
13. Balance : Refundable to Government (4-12)	3992761567			149261829	-20903098	448410279	

(Amount in Rupees)

Details of Refunds	Govt. Grant
a) Refunds pertaining to previous year(s) as in Opening Balance	469313377
b) Refund pertaining to Current FY 2017-18	3035000
Total Refunds (a+b) as per row 3 above	472348377



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SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT NO. 9B: INTERNAL RESOURCE GENERATION

(Amount in Rupees)

Particulars	Internal Resources Generated during 2017-18	Additional amount provided by ICAR Hqrs. out of Council's share during 2017-18	Total	Previous Year
A B	C	D	E (C+D)	F
1 Opening Balance B/F	1858826582	3926196	1862752778	99569676
2 Resources Generated at units / Received from Hqrs during 2017-18	2313215394	4050968963	6364184357	6590519213
3 Total available Resources : (1+2)	4172041975	4054895159	8226937134	6690088890
4 Less: Grants utilized for Capital Expenditure	11039144	0	11039144	0
5 Balance: (3-4)	4161002831	4054895159	8215897990	6690088890
6 Less: Grants utilised under Grants-in-Aid-Salaries	10718941	0	10718941	64403732
7 Less: Grants utilised under Pension	92992851	0	92992851	0
8 Less: Grants utilised under Grants-in-Aid-General	0	0	0	0
9 Total : Revenue Expenditure (6+7+8)	103711792	0	103711792	64403732
10 Balance: (5-9)	4057291039	4054895159	8112186198	6625685158
11 Less: Expenditure on Loans & Advances	5994900	162646488	168641388	54781488
12 Balance: (10-11)	4051296139	3892248671	7943544810	6570903670
13 Total: Capital + Revenue + Loans & Adv. (4+9+11)	120745836	162646488	283392324	119185220
14 Less: Already refunded to Council	1897327633	3851577930	5748905563	4708150891
15 Balance: Refundable to Council (12-14)	2153968506	40670741	2194639247	1862752778



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Schedule 10 : Fees/Subscriptions

(Amount in Rupees)

	Current Year	Previous Year
1. Entrance Fees	3799728	3293159
2. Annual Fees/Subscriptions	10911897	10427047
3. Seminar/Programme Fees	1358349	165160
4. Consultancy Fees	5279527	2200334
5. Application Fees for Recruitment	70806071	39085295
6. Diploma Charges	9446028	4349940
7. Other (specify)	6539887	10661870
Total	108141487	70182805

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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	0	0	0	0
Total	0	0	0	0
Transferred to Earmarked/ Endowment Funds				

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Schedule 12 : Income from Royalty, Publications etc.

(Amount in rupees)

	Current Year	Previous Year
1. Income from Royalty	7132754	2550176
2. Income from sale of Publications	6838020	7670006
3. Others (Specify)	323718	415936
Total	14294492	10636118



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Schedule 13 : Interest earned

(Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	509738233	1002799576
2. On savings Accounts with scheduled banks	7099614	15587995
3. On Loans		
a. Employees/Staff	54166939	48838673
b. Others	200577	1929231
3. On Debtors and other Receivables	119371	226913
Total	571324733	1069382388



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Schedule 14 : Other Income

(Amount in Rupees)

	Current Year	Previous Year
1. License Fee from quarters	72174947	168190397
2. Income from Guest house charges	59813917	
3. Leave Salary and Pension Contribution	24640305	18185152
4. Revenue Receipts from Schemes	268268905	122032805
5. Charges for use of Transport	4335428	4898373
6. Water and Electricity Charges	17678555	18226168
7. Revolving Fund income	585303474	495097952
8. Surplus on sale/disposal of assets		
a. Owned assets	7031600	24285988
b. Assets acquired out of grants or received free of cost	5453949	88848
9. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)	448254743	330077758
Total	1492955822	1181083441



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Schedule 15 : Prior Period Income

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Income	1346733	1393628
Total	1346733	1393628



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Schedule 16 : Establishment Expenses

(Amount in Rupees)

	Current Year			Previous Year						
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total	Plan	Non Plan (Govt. Grant)	Revenue Generation	A P Cess	Total
(A) Establishment Expenses										
a. Salaries, wages and allowances	19303013312	0	10718941	0	19313732253	586877011	16720449050	61414039	0	17368740100
b. Contribution to Provident Fund	40059893	0	0	0	40059893	2385438	43642807	0	0	46028245
c. Contribution to Other Funds (Specify)	136741391	0	0	0	136741391	4750567	83352421	0	0	88102988
d. Bonus	156533	0	0	0	156533	776582	3200689	0	0	3977271
e. Staff Welfare Expenses	2315115	0	0	0	2315115	0	5007798	0	0	5007798
f. Fees & Honorarium	19695832	0	0	0	19695832	3277129	11003892	0	0	14281021
g. Leave salary and Pension Contribution	6165479	0	0	0	6165479	851763	8864676	3106000	0	12822439
h. Others	217066027	0	665812	0	217731839	846292	204179086	0	0	205025378
Total Establishment Expenses	19725213581	0	11384753	0	19736598334	599764782	17079700419	64520039	0	17743985240
(B) Pension Expenses										
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	11514604808	0	93732807	0	11608337615	219964431	7531345734	39873025	0	7791183190
Total (A+B)	31239818389	0	105117560	0	313449335949	819729213	24611046153	104393064	0	25535168430



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Schedule 17 : Research and Operational Expenses

(Amount in Rupees)

	Current Year				Previous Year					
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total	Plan (Govt. Grant)	Non-Plan (Govt. Grant)	Revenue Generation	A P Cess	Total
1. Chemicals & consumables	552072699	0	0	0	552072699	543961866	148058916	0	0	692020782
2. Glassware	129441512	0	0	0	129441512	107750228	21943352	0	0	129693580
3. Fertilizers	40563932	0	0	0	40563932	25246438	19192613	0	0	44439051
4. Seeds	41298560	0	0	0	41298560	39471781	10593678	0	0	50066459
5. Salts & Minerals	1084274	0	0	0	1084274	343826	372945	0	0	716771
6. Farm manure	840942428	0	0	0	840942428	680580738	354254990	0	0	1034835728
7. Other consumables	219951181	0	0	0	219951181	246540180	51141975	0	0	297682155
8. Photograph/Audiovisual Expenses	2824355	0	0	0	2824355	2511225	234861	0	0	2746086
9. Computer Hire charges	19982067	0	0	0	19982067	19373736	10945094	0	0	30318830
10. Purchase of Animal for Research	15044412	0	0	0	15044412	13155761	3406223	0	0	16561984
11. Feeding and upkeep of Animals	233016250	0	0	0	233016250	100564154	77977359	0	0	178541513
12. Other research expenditure	1306794357	0	0	0	1306794357	1138264454	312253646	5000	-710562	1449812538
Total	3403016026	0	0	0	3403016026	2917764386	1010375652	5000	-710562	3927434477



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Schedule 18 : Administrative Expenses

Amount in rupees

	Current Year				Previous Year					
	Govt. Grant	NAHEP	Revenue Generation	AP Cess	Total	Plan (Govt. Grant)	Non-Plan (Govt. Grant)	Revenue Generation	AP Cess	Total
A. Infrastructure										
a) Rent, Rates & Taxes	100420777				100420777	10692523	402163145	0	0	412855668
b) Electricity Charges	1076332149				1076332149	279645331	707287791	0	0	986933122
c) Water Charges	64939032				64939032	19397806	46305279	0	0	65703085
d) Security Charges	711638799				711638799	174130977	364882021	0	0	539012998
e) Vehicle Running Expenses	146323662				146323662	41795690	83881326	0	0	125677016
f) Insurance	14635380				14635380	2068912	8836303	0	0	10905215
B.Communication										
a) Postage & Telegram	19165646				19165646	5094875	18461644	0	0	23556519
b) Telephones & Fax	51225677				51225677	15553822	34263471	0	0	49817293
C. Repairs & Maintenance										
a) Buildings	1064148902				1064148902	162847012	706986630	1150285	0	870983927
b) Plants & Machinery	82251324				82251324	34780079	44217742	0	0	78997821
c) Furniture & Fixtures	10341765				10341765	4042265	5655394	0	0	9697659
d) Vehicle	46958871				46958871	19790903	40652806	0	0	60443709
e) Office Equipment	127355816				127355816	51418163	82701885	0	0	134120048
f) Computers	49017480				49017480	31733861	23038601	0	0	54772462
g) Roads	21263091				21263091	8467901	11441059	0	0	19908960
D.Others										
a) Printing & Stationery (consumables)	174160569				174160569	83057320	87862608	0	0	170919928
b) Newspapers & Periodicals	8434779				8434779	219840613	6691827	0	0	226532440
c) Travel & Conveyance – Domestic	354884325				354884325	241222406	127551290	0	0	368773696

Schedule 18 : Administrative Expenses (Continued)

Amount in rupees

	Current Year				Previous Year					
	Govt. Grant	NAHEP	Revenue Generation	AP Cess	Total	Plan (Govt. Grant)	Non-Plan (Govt. Grant)	Revenue Generation	AP Cess	Total
d) Travel – Foreign	3337922				3337922	1241029	1342339	0	0	2583368
e) Advertisement & Publicity	42263753				42263753	20093170	35348183	0	0	55441353
f) Legal & Professional charges	19718505				19718505	3831427	11386101	0	0	15217528
g) Auditor's remuneration	2194706				2194706	581597	8858933	0	0	9440530
h) Hospitality expenses	19979579				19979579	6441613	10037493	0	0	16479106
i) Bank charges	2381887				2381887	75176	534772	0	0	609948
j) Meeting expenses	42510412				42510412	60856792	14137094	4000	0	74997886
k) Steering & Monitoring Committee expenses	9237273				9237273	3919925	3758188	0	0	7678113
l) Loss on sale of assets	57859598				57859598	69543347	3319319	0	0	72862666
m) Provision for bad & doubtful debt/advances	0				0	0	0	0	0	0
n) Irrecoverable balances written off	1305665				1305665	0	0	0	0	0
o) Other Miscellaneous expenses	1514015068				1514015068	617264138	608245445	822781	0	1226332364
Total	5838302412	0	0	0	5838302412	2189428673	3499848689	1977066	0	5691254428



Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2017-18

Schedule 19 : Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year				Previous Year			
	Govt. Grant	NAHEP	A P Cess	Total	Plan	Non-Plan	A P Cess	Total
A. Grants given to State Agricultural Universities – Establishment of KVKs	6957122688	0	0	6957122688	7271582168	89913000	0	7361495168
B. Grants given to State Agricultural Universities – All India Coordinated Research Projects	6074872217	0	0	6074872217	3947180761	769055525	0	4716236286
C. Grants given to - Trainers Training Centres	0	0	0	0	2203139	0	0	2203139
D. Financial Assistance to Scientific Societies	23979624	0	0	23979624	32127530	0	0	32127530
E. Others	4729012919	0	0	4729012919	3685985504	2071011623	0	5756997127
Total	17784987448	0	0	17784987448	14939079102	2929980148	0	17869059250



Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2017-18

Schedule 20 : Miscellaneous Expenses

	Current Year					Previous Year					(Amount in Rupees)	
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Others	Total	Plan	Non-Plan (Govt. Grant)	Revenue Generation	A P Cess		Others
1. Publicity and exhibitions	491999542	0	0	0	0	491999542	61906082	13034092	0	0	0	74940174
2. Guest House	40861338	0	0	0	0	40861338	6376622	35384912	196229	0	0	41957763
3. Human Resource Development	363117839	0	0	0	0	363117839	239859696	246045863	0	0	0	485905559
4. Revolving Fund Schemes-Expenditure	314110533	0	0	0	118935483	433046016	256361829	1312836	0	0	119933131	377607796
5. Others	482437089	0	0	0	0	482437089	283180470	207421685	1884566	0	0	492486720
Total	1692526342	0	0	0	118935483	1811461825	847684699	503199388	2080795	0	119933131	1472898012

Schedule 21 : Prior Period Expenditure

	(Amount in Rupees)	
	Current Year	Previous Year
1. Prior Period Expenditure	116430	1795566
Total	116430	1795566



Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2017-18

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018 (NEW FORMAT)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
a) Cash in hand	15587241	16254991	a. Establishment	30618471965	24946165990
b) Bank balances			b. Administrative	6615940415	5936778932
>> in Current Accounts	11380024817	5392279171	c. Research	3651214410	3911427496
>> in Deposit Accounts	1233278167	6138695166			
>> in Savings Accounts	155389035	80752414	II. Payments against funds for various projects	17784987448	17874587077
II. Grants Received from Govt. of India					
Govt. Grant	67408535000	59942711000	III. Investments and Deposits		
NAHEP	0	0	a) Earmarked funds	0	548502
A.P. Cess	0	500000	b) Own funds.	0	0
III. Donations and Contribution	0	0			
IV. Income on Investments from			IV. Expenditure on Fixed Assets and capital work-in-progress		
a) Earmarked Funds	506573	1482468	a) Purchase of Fixed Assets	1439202740	2286275466
b) Own Funds	857490	1444380	b) Expenditure on Work in Progress	1931010923	1440282125
V. Interest Received			V. Repayment of unutilized Grants/Loans/Borrowings		
a) Bank Deposits	484938415	1012064652		472348377	4780844881
b) Loans, Advances	85051417	823338996			

Receipts and Payment Account for the Year Ended 31 March 2018 (New Format) (Continued)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
VI. Deposits and Advances	12986180289	12449703162	VI. Deposits and Advances	12851506454	12046081098
VII. Other Income	3802551504	5548559363	VII. Other payments	3426608995	4790180327
VIII. Loans and Borrowings	0	1771113	VIII. Closing Balances		
			a) Cash in hand	15488414	15587241
IX. Misc. Receipts	97319310	128899378	b) Bank Balances		
			- in current Accounts (Institute)	16385140276	11380024817
			- in current Accounts (NAHEP)	0	0
			- in Deposit Accounts	2339813855	1233278167
			- in Savings Account	104141487	155389035
			c) In transit	14343500	0
Total	97650219259	90797451153	Total	97650219259	90797451153



(Sunita Arya)
Sr.F&AO (Accounts)



(Devendra Kumar)
Director (Finance)

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.
- Interest on Bank Account.

(C) Insurance of vehicles against third party risks is 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 capitalised 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 capitalisation 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 Full depreciation is provided on additions during the year.
- 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 depreciation 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)*

4. Stocks: Stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are valued at cost.
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.

7. Investments (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 sponsored research projects, consultancy projects, and technical services. 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. 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 Grants from AP Cess fund:

The Ministry of Agriculture has authorized to draw from the AP Cess fund, monies required for utilisation against approved schemes, as and when necessary, the limit in the annual budget. The drawals take place against a Letter of Credit established by the Ministry of Agriculture with the State of India in favour of Department of Agricultural Research and Education (DARE).

To the extent utilised for schemes in Headquarters and the Institutes and for financial assistance to scientific societies, the receipts against this grant are treated as income in the Income and Expenditure Account. To the extent it is utilised for capital expenditure as part of the schemes, it is transferred to the Capital Fund. The unutilised grants from AP Cess fund at the end of the year, pertaining to ongoing schemes are carried forward as a Liability as at the end of the year and for utilization in the subsequent years. Unspent balance of terminated AP Cess schemes and Revolving Fund recoveries from ICAR institutes, SAUs, NGOs are remitted to in the same financial year or in the next financial year.

11. Revolving Funds

- 11.1 Revolving fund loans are granted to ICAR institutes, State Agricultural Universities and NGOs from the AP Cess funds, to enable them to undertake schemes for generation of income, and are exhibited under Current Assets Loans & Advances, till their repayment in instalments. The advances given to ICAR institutes which appear under the same head in the ICAR Headquarters account and as a liability under the head 'Current Liabilities and Provisions in the institutes' accounts get set off during consolidation of accounts for ICAR as a whole. The repayment of the advances in instalments by the institutes as well as SAUs & NGOs is watched through the Headquarter's accounts in which the advances appear under the head Current Assets, Loans & Advances -b. Loans & Advances -Revolving Fund advances to Institutes. Recoveries of such advances along with balances in terminated AP Cess schemes are remitted to the Govt. of India.
- 11.2 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 projects1 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.



Sr. Finance & Accounts Officer

Schedule 23 : Contingent Liabilities and notes to Accounts (2017-18)

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 :

(Amount in Lakhs)		
Details of Contingent Liabilities	Current Year	Previous Year
1. Contingent Liabilities (Court Cases, PIL etc.)	78.92	269.61
2. Letters of credit opened by the bank on behalf of the Council	6249.08	6227.97
3. Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	2737.81	4992.64
Total	9065.81	11490.22

3. Break up of Grants utilized for Capital Exp during 2017-18

(Amount in Rupees)					
	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	1859328866	862042481	313292192	335550124	3370213663
NAHEP	0	0	0	0	0
Total	1859328866	862042481	313292192	335550124	3370213663

4. 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	Modified Values in A/cs	Difference
Opening Balance	9A	2116147360	469313377	1646833983
Grants Received	9A	69640628365	67408535000	2232093365
Grants Refunded during the year	9A	5202143026	472348377	4729794649
Capital + Revenue Expenditure	9A	63412738433	63412738433	0
Net effect - Closing balance	9A	3141894266	3992761567	-850867301

*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 2017-18):

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	-850867301
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	653566
3. Opening balance of Capital Fund changed from institutes' data as per 17-18 A/cs of ICAR (Institutes' Data – Rs. 48106713635 – Accounts 16-17 Closing balance – Rs. 49364422157)	-1257708522
4. Closing balance of AP Cess Account not included in Schedule 4 for the reason there is no balance in AP Cess A/cs.	2464910
Total Adjustments carried out in Consolidated Annual Accounts	-2105457347

AP Cess - Rs. 2464910 (CICFRI, Barrackpore - Rs. 1231320; SBI, Coimbatore - Rs. 1233590)

Government Grants : Rs. 653566 (NRC Litchi – Rs. 109259; CRIDA, Hyderabad- Rs. 535379;

CMFRI, Cochin- Rs. 8935)

5. 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.
6. Previous years' figures have been regrouped whenever necessary.
7. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2018 and the Income and Expenditure Account for the year ended on that date.



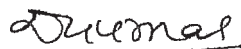
Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Balance Sheet of GPF and CPF as on 31.3.2018

(Amount in Rupees)

	Schedule	Current year	Previous Year
Liabilities			
GPF Subscription & Interest thereupon	1	15,632,015,626.00	14,151,755,503.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,185,526,157.58	2,069,961,503.95
Other Liability	8	10,490,136.00	6,513,460.00
Total		17,828,031,919.58	16,228,230,466.95
Assets			
	Schedule	Current Year	Previous Year
Investments	4	17,148,131,261.00	14,992,276,809.00
Interest Accrued on Securities/ FDs	5	382,336,660.67	973,672,760.04
GPF Recoveries of March 2018	6	287,942,284.00	249,907,334.00
Cash at Bank		9,621,713.91	12,373,563.91
Total		17,828,031,919.58	16,228,230,466.95
Significant Accounting Policies	7		
Notes to Accounts	8		



Director (Finance)



Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Income & Expenditure Account of GPF/CPF for the period ending 31.3.2018

(Amount in Rupees)

Income	Current year	Previous year
Interest Received	916,319,528.44	289,583,085.47
Interest Accrued (2017-18)	269,330,627.19	868,988,889.04
Total	1,185,650,155.63	1,158,571,974.51
Expenditure	Current year	Current year
Interest credited to Members' a/cs -		
a) GPF	1,081,999,773.00	1,022,572,217.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	103,650,382.63	135,999,757.51
Total	1,185,650,155.63	1,158,571,974.51



F.& A.O.

Schedule 1

GPF Liabilities for ICAR as a whole as on 31.3.2018

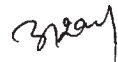
(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening Balance	14,151,755,503.00	13,054,217,988.00
Add		
GPF Subscriptions during the year	3,130,565,285.00	
GPF Refunds during the year	169,546,071.00	
Book Transfers during the year (credit)	332,384,968.00	
Cash Transfers during the year (credit)	1,717,410.00	
	3,634,213,734.00	3,067,922,135.00
Less		
GPF Provision for March 2016-17	249,907,334.00	257,865,741.00
Book Transfer for 2016-2017	3,705,840.00	1,984,340.00
Add		
Interest on GPF	1,081,999,773.00	1,022,572,217.00
Less		
GPF advance during the year	140,396,477.00	
GPF Withdrawal during the year	2,800,992,440.00	
Book Transfers during the year (Debit)	337,992,216.00	
Cash Transfers during the year (Debit)	214,449.00	
	3,279,595,582.00	2,986,719,930.00
Total GPF Balance	15,334,760,254.00	13,898,142,329.00
Add		
GPF Subscription (for March Provision 2018)	237,852,347.00	
GPF Refund (for March Provision 2018)	50,089,937.00	
	287,942,284.00	249,907,334.00
ADD		
Book Transfers in transit (Difference of debits over credits)	9,313,088.00	3,705,840.00
Total GPF Liability	15,632,015,626.00	14,151,755,503.00


F.&A.O.

Schedule 2**CPF Liabilities for ICAR as a whole as on 31.3.2018****(Amount in Rupees)**

Particulars	Current Year	Previous Year
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 2015-16	0.00	0.00
Add		
Interest on CPF	0.00	0.00
Less		
CPF Advance during the year	0.00	0.00
CPF withdrawals 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 2016-17	0.00	0.00
Interest on ICAR/Institutes' Contribution	0.00	0.00
Add		
CPF Subscription(Provision for March 2016-17)	0.00	0.00
CPF Refund (Provision for March 2016-17)	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

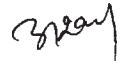


F.&A.O.

Schedule 3**Detail of Reserve as on 31.03.2018**

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening Balance (as on 01.04.2017)	2,069,961,503.95	1,953,211,062.19
Add		
Other Miscellaneous Income	3,36,256.00	217,805.25
Excess of Income over expenditure	103,650,382.63	135,999,757.51
Liability towards institutes as on 31.03.2018	375,24,412.00	20,396,570.00
GPF Receivable 2016-17 from ICAR institutes	787,290.00	1,900,811.00
Less		
GPF Receivable 2017-18 from ICAR institutes	6,337,117.00	787,290.00
Liability towards institutes for 2016-17 discharged during 2017-18	20,396,570.00	40,977,212.00
Closing Balance as on 31.03.2017	2,185,526,157.58	2,069,961,503.95




F.&A.O.

Schedule 4**Investment Statement as on 31.03.2018**

(Amount in Rupees)

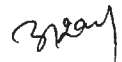
Particulars	Current Year	Previous Year
Opening Balance (as on 01.04.2017)	14,992,276,809.00	14,420,276,809.00
Less Matured Investments		
a) Fixed Deposits / Securities	10,710,000,000.00	6,348,000,000.00
b) Short term investment in FD with SBI	<u>11,500,000,000.00</u>	
	22,210,000,000.00	
Add Investments		
a) Fixed Deposits / Securities	800,000,000.00	6,920,000,000.00
b) Short term investments in FD with SBI	<u>23,565,854,452.00</u>	
	24,365,854,452.00	
Total (As on 31.03.2018)	17,148,131,261.00	14,992,276,809.00



F.&A.O.

Schedule 5**Details of Accrued Interest as on 31.03.2018****(Amount in Rupees)**

Particulars	Current Year	Previous Year
Opening balance	973,672,760.04	321,257,700.53
LESS		
Accrued interest upto 31.03.17 received in cash during financial year 2017-18		
a) Interest on FDs for which interest has been received on maturity	800,326,148.39	152,680,368.12
b) Interest on Bonds/Securities for which interest has been received in cash	60,340,578.17	63,893,461.41
	860,666,726.56	
ADD		
Interest received /accrued for the period 01.04.2017 to 31.03.2018		
a) Interest on Bonds/Securities/ FDs for which interest is to be received on maturity (Sub Schedule 5a)	210,630,084.75	808,648,310.88
b) Accrued interest on Bonds/ Securities for which interest is also received in cash (Sub Schedule 5b)	58,700,542.44	60,340,578.16
	269,330,627.19	
Closing Balance (as on 31.03.2018)	382,336,660.67	973,672,760.04




F.&A.O.

Schedule 6**Outstanding GPF Provision as on 31.03.2018****(Amount in Rupees)**

Particulars	Current Year	Previous Year
Opening balance	249,907,334.00	257,865,741.00
Less		
Amount Recovered for the year 2016-17	249,907,334.00	257,865,741.00
Add		
Outstanding GPF Provision for the year 2017-18	287,942,284.00	249,907,334.00
Closing Balance	287,942,284.00	249,907,334.00

Summary of Book Transfers**(Amount in Rupees)**

Particulars	Current Year	Previous Year
Opening balance	3,705,840.00	1,984,340.00
Less		
Book Transfer (Credit)	332,384,968.00	169,449,658.00
Add		
Book transfer (debits)	337,992,216.00	171,171,158.00
Closing Balance	9,313,088.00	3,705,840.00



F.& A.O.

Schedule 7: 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 2017-18, the payable interest rate was 7.90% up to June, 2017, 7.80% from July 2017 to December 2017 and 7.60% from January 2018 till March 2018
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 8: Notes To Accounts

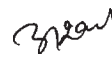
- 1 An amount of Rs. 375.24 lakhs was payable to ICAR institutes as on 31.3.2018 towards GPF account settlement with the Council which is included in the total liability towards subscribers shown in Schedule 1. The details is attached in Annexure-2 in the Annual Accounts 2017-18. GPF receivable of the year 2017-18 from ICAR institutes has also been included in Annexure-1.
- 2 An amount of Rs. 203.96 lakhs payable to ICAR institutes as on 31.3.2017 towards GPF account settlement with the Council is included in the total liability towards subscribers under Schedule 1. The details are attached in Annexure-1 in the Annual Accounts 2016-17. GPF receivable of the year 2016-17 from ICAR institutes has also been included in Annexure-2.
- 3 Since, the Council discharges the above liability to the institutes from the Reserve account, the above adjustments have been incorporated in Schedule-3- Reserve.
- 4 An amount of Rs. 1,04,90,136/- pertaining to Non-Plan unspent Grant wrongly remitted by ICAR institute (Name of the Institute: Sugarcane Breeding Institute, Coimbatore) into the General Provident Funds Account has been shown as "other liability" and will be discharged in the next financial year.

Annexure - 1**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF Liabilities towards ICAR institutes on 01.04.2017**

Sl. No.	Name of ICAR units	Amount
	2015-2016	
1	IIVR, Varanasi	50,000.00
2	NCAP, New Delhi	13,000.00
3	2016-2017	
4	ICAR FOR NEH, Barapani	7,485,573.00
5	NIRJAFT, Kolkata	4,705,502.00
6	NIBSM, Raipur	3,783,358.00
7	IIHR, Bengaluru	2,144,545.00
8	DRMR, Bharatpur	800,000.00
9	CIRB, Hisar	551,721.00
10	NBAIM, Mau	248,000.00
11	IIMR, Ludhiana	160,000.00
12	IIVR, Varanasi	141,396.00
13	CPCRI, Vitthal	112,584.00
14	CIARI, Port Blair	87,890.00
15	NRC, Equines	85,000.00
16	CIAH, Bikaner	28,000.00
17	IASRI, New Delhi	1.00
	Total GPF Liability	20,396,570.00

GPF Receivables from Institute as on 31.03.2018

Sl. No.	Name of ICAR units	Amount
1	IVRI, Izzatnagar	4,046,273.00
2	CICR, Nagpur	1,162,915.00
3	CIRG, Makhdoom	369,567.00
4	CAZRI, Jodhpur	287,000.00
5	IIMR, Ludhiana	162,000.00
6	NRC- Litchi. Muzzaffarpur	77,000.00
7	ATARI, Kolkata	40,677.00
8	CISH, Lucknow	15500.00
9	NRC, Meat, Hyderabad	13,500.00
10	NBAIM, Mau	4,000.00
11	CARI, Izzatnagar	2,910.00
12	IINRG, Ranchi	2,100.00
13	CITH, Srinagar	60.00
14	NIBSM	135,000.00
15	NIRJAFT	14.00
16	NCIPM	15,000.00
	2017-2018	
17	CIRC, Meerut	3,600.00
18	IIMR, Hyderabad	1.00
	Total	6,337,117.00



F.&A.O.

Annexure - 2

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF Liabilities towards ICAR institutes on 31.03.2018**

Sl. No.	Name of ICAR units	Amount
1	CSSRI, Karnal	12,583,203.00
2	IARI, New Delhi	8,257,752.00
3	ICAR NEH Region, Barapani	4,538,308.00
4	IISR, Lucknow	3,570,373.00
5	IIVR, Varanasi	18,52,709.00
6	CARI, Port Blair	1,545,637.00
7	IVRI, Mukteshwar	1,206,826.00
8	IISR, Calicut	977,612.00
9	PDP, Hyderabad	926,714.00
10	CITH, Srinagar	375,888.00
11	NBSS&LUP, Nagpur	354,305.00
12	NIASM, Baramati	246,000.00
13	CCARI, Goa	142,200.00
14	NRRI, Cuttack	100,000.00
15	CCRI, Nagpur	87,280.00
16	ATARI, Barapani	80,625.00
17	NRC Mithun, Jharnapani	60,000.00
18	NRC Pig	4,000.00
	2016-2017	
18	NBAIM, Mau	248,000.00
19	IIVR, Varanasi	141,396.00
20	CPCRI, Vitthal	112,584.00
21	NRC- Equines	85,000.00
22	CIAH, Bikaner	28,000.00
	Total GPF Liability	37,524,412.00

GPF Receivable 2016-17 from ICAR institutes

Sl. No.	Name of ICAR units	Amount
	2015-2016	
1	CIRC Merrut (2015-16)	3,600.00
2	IIMR, Hyderabad (2015-16)	1.00
	2016-2017	
1	NRC Pig, Guwahati	310,511.00
2	CCRI, Nagpur	197,800.00
3	CPCRI, Vittal	183,974.00
4	ICAR ER, Patna	76,304.00
5	NCIPM, New Delhi	15,000.00
6	NBAGR, Karnal	100.00
	Total GPF Liability	787,290.00



F.& A.O.

Annexure 3 - 5A

Details of FDs on which interest is due on maturity (Sub- Schedule 5a)

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest received during 2017-18	Day	Accrued interest 2017-18
1 Corporation Bank @7.05% for 2 Yrs.	7.05%	01.07.2016	01.07.2018	2100000000.00	315,023,920.00	365	160,190,302.19
2 Andhra Bank @5.85% for 1 year	5.85%	14.08.2017	14.08.2018	800000000.00	47,836,722.00	230	29,917,259.00
3 State Bank of India @5.75% for 15 days	5.75%	19.03.2018	04.04.2018	403150685.00	1,016,161.00	13	825,630.81
4 State Bank of India @5.75% for 14 days	5.75%	20.03.2018	04.04.2018	100787671.00	238,163.00	12	190,530.40
5 State Bank of India @5.75% for 14 days	5.75%	20.03.2018	04.04.2018	9841916096.00	23,256,583.00	12	18,605,266.40
6 State Bank of India @5.75% for 15 days	5.75%	23.03.2018	07.04.2018	500000000.00	1,181,507.00	9	708,904.20
7 State Bank of India @5.75% for 15 days	5.75%	31.03.2018	16.04.2018	1220000000.00	3075068.00	1	192,191.75
				14,965,854,452.00	391,628,124.00		210,630,084.75

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F.&A.O.

Annexure 3 - 5B

Details of Securities/ Bonds on which interest is also received in cash (sub-schedule 5b)

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2017-18	Days	Minus Interest for 2016-2017 earned	Income	Plus Interest for 2017-2018 accrued
A CENTRAL GOVT. SECURITIES										
1 Special Deposit Scheme (SBI)	Floating	4.09.1987	To be renew every yr.	1,896,276,809.00	Annually (Jan 1)	149,317,511.00	90	38,458,052,14110,859,458.86	36,818,016.41	
			Total "A"	1,896,276,809.00		149,317,511.00				
B NATIONALISED BANKS AND BONDS										
2 PFC 2020 Bonds	8.70%	29.9.10	14.5.2020	144,000,000.00	Annually (14th May)	12,528,000.00	321	11,017,775.34	1,510,224.66	11,017,775.34
3 PFC 2020 Bonds	8.70%	1.10.10	14.5.2020	142,000,000.00	-	12,354,000.00	321	10,864,750.68	1,489,249.32	10,864,750.68
			Total "B"	286,000,000.00	-	24,882,000.00		21,882,526.03	2,999,473.97	21,882,526.03
			GRAND TOTAL (A+B)	2,182,276,809.00	-	174,199,511.00		60,340,578.17	113,858,932.83	58,700,542.44

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F.&A.O.

Annexure 3-5C

Interest amount received on maturity (Sub Schedule 5c)

	Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2017-18	Days	Upto Interest 2016-17	Interest 2017-18
1	IDBI Bank, New Delhi.	7.60%	02.02.2016	01.02.2018	8400000000.00	1,365,011,478.00	1,365,011,478.00	365	769,561,243.00	595,450,235.00
2	UCO Bank, N. Delhi@ 7.08% for 1 Yr.	7.08%	12.08.2016	12.08.2017	6000000000.00	43,870,901.00	43,870,901.00	233	27,459,835.00	16,411,066.00
3	Indian Overseas Bank, N.Delhi @ 6.25% for 1 Yr.	6.25%	02.03.2017	02.03.2018	5600000000.00	35,828,891.00	35,828,891.00	30	2,728,495.00	33,100,396.00
4	Corporation Bank, N.Delhi @ 6.10% for 1Yr.	6.10%	29.03.2017	29.03.2018	11500000000.00	71,771,058.00	71,771,058.00	3	576,575.39	71,194,482.61
5	State Bank of India @3.75% for 28 days	3.75%	18.07.2017	14.08.2017	1500000000.00	416,096.00	416,096.00	28	-	416,096.00
6	Punjab & Sindh Bank @ 5.51% for 135 days	5.51%	21.09.2017	01.02.2018	1200000000.00	2,424,313.00	2,424,313.00	135	-	2,424,313.00
7	State Bank of India @4.75% for 29 days	4.75%	03.01.2018	01.02.2018	1850000000.00	698,185.00	698,185.00	29	-	698,185.00
8	State Bank of India @4.75% for 13 days	4.75%	19.01.2018	01.02.2018	1800000000.00	304,521.00	304,521.00	13	-	304,521.00
9	State Bank of India @6.25% for 46 days	6.25%	01.02.2018	19.03.2018	4000000000.00	3,150,685.00	3,150,685.00	46	-	3,150,685.00
10	State Bank of India @6.25% for 46 days	6.25%	02.02.2019	20.03.2019	1000000000.00	787,671.00	787,671.00	46	-	787,671.00
11	State Bank of India @6.25% for 46 days	6.25%	02.02.2020	20.03.2020	9765000000.00	76,916,096.00	76,916,096.00	46	-	76,916,096.00
12	State Bank of India @5.75% for 17 days	5.75%	06.03.2018	23.03.2018	6000000000.00	1,605,849.00	1,606,849.00	17	-	1,606,849.00
					22,210,000,000.00	1,602,785,744.00	1,602,786,744.00		800,326,148.39	802,460,595.61

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F.&A.O.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Receipts and Payments Account of the
ICAR General Provident Fund for the Year 2017-18

(Amount in Rupees)

RECEIPTS		PAYMENTS			Amount		
S.No.	Head of Account	Current Year	Previous Yr	S.No.	Head of Account	Current Year	Previous Year
1.*	Opening Balance			1	GPF Payments		
a)	Cash at Bank	12373563.91	8372961.66		(Withdrawal/ Final withdrawal		
b)	FDRs & Securities	14992276809.00	14420276809.00		and advance at ICAR Headquarters	174319362.00	125747309.00
	(Annexure 1)				(Annexure 8)		
2.	Hqrs. Subs./Recoveries/Refund	179313337.00	149065566.00	2	GPF Payments to Other Departments	0.00	0.00
	(Annexure 2)				(Annexure 9)		
3.	Subs./Ref. from Deputationists	2330390.00	2542360.00	3	GPF Net deficit Payment to Institute	674231752.00	780020918.00
	(Annexure 3)				(Annexure 5)		
4.	GPF Receipts from other departments (Annexure 4)	0.00	0.00	4	Bank Charges	0.00	0.00
5.	Net surplus Receipts from Instts. (Annexure 5)	1038710802.00	817737459.00	5	Miscellaneous payments to other Department (GPF/GSLIS/LF)	7645078.00	13024507.75
6.	Misc. Receipts from other Department (GPF/GSLIS/LF)	11958010.00	19291037.00	6	Excess of CPF Payments over Receipts	0.00	0.00
	(Annexure 6)				(Annexure 6)		
7.**	Interest on Investments (Annexure 7 & 12b)	1776986255.00	506156915.00	7	Other Payments	0.00	0.00
8.	Other Receipts	0.00	0.00	8*	Closing Balance		
9.	Excess of CPF Receipts over Payments	0.00	0.00	a)	Cash at Bank	9621713.91	12373563.91
				b)	FDRs & Securities	17148131261.00	14992276809.00
					(Annexure 12)		
Total		18013949166.91	15923443107.66	Total		18013949166.91	15923443107.66

* 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.



F. & A.O.

Annexure GPF 1

Details of Securities and Bonds in hand on 01.04.2017

S.No.	Particulars of Investment	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount
A. Govt. Securities					
1.	Special Deposit Scheme (SBI)	8.00%	4.09.1987	To be renew every year	1896276809.00
Total "A"					1896276809.00
B. Bonds					
1.	PFC 2020 Bonds	8.70%	29.09.2010	14.05.2020	144000000.00
2.	PFC 2020 Bonds	8.70%	01.10.2010	14.05.2020	142000000.00
Total "B"					286000000.00
C. Nationalised Banks Term Deposit					
1.	IDBI Bank, New Delhi.	7.60%	02.02.2016	01.02.2018	8400000000.00
2.	Corporation Bank @7.05% for 2 Years	7.05%	01.07.2016	01.07.2018	2100000000.00
3.	UCO Bank, N. Delhi@7.08% . for 1 Year	7.08%	12.08.2016	12.08.2017	600000000.00
4.	Indian Overseas Bank, New Delhi @ 6.25% for 1 Year	6.25%	02.03.2017	02.03.2018	560000000.00
5.	Corporation Bank,N.Delhi @ 6.10% for 1 Year	6.10%	29.03.2017	29.03.2018	1150000000.00
Total "C"					12810000000.00
Grand Total (A+B+C)					14992276809.00

Note: Instruments at (B) Sl. No. 1 & 2 reflect the balances after redemption of 60% of Principal Amount.


F.& A.O.

Annexure GPF 2

Details of Receipts of Headqtrs Subscription (for the year 2017–18)

Months	Amount
April, 17	132,14,788.00
May, 17	13,968,618.00
June, 17	14,074,244.00
July, 17	14,302,874.00
August, 17	14,788,934.00
September, 17	15,248,072.00
October, 17	15,377,182.00
November, 17	15,441,368.00
December, 17	15,943,237.00
January, 18	15,719,603.00
February, 18	15,635,897.00
March, 18	15,598,520.00
TOTAL	179,313,337.00

Annexure GPF 3

Details of Receipts with Respect to Deputationists (for the year 2017–18)

Months	Amount
April, 17	155000
May, 17	197016
June, 17	165000
July, 17	205972
August, 17	198486
September, 17	208486
October, 17	208486
November, 17	208486
December, 17	209486
January, 18	199486
February, 18	198000
March, 18	176486
Total	2330390.00

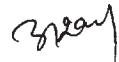


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Annexure GPF 4

**Details of GPF receipts from other departments
(for the year 2016–17)**

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00



F.&A.O.

**Details of GPF Receipt and Payments from the Institutes
during the year 2017–18**

(Amount in Rupees)

S. No.	Name of the Institute	Receipts	Payments
1.	CICR, NAGPUR (COTTON)	11662223	15164831
2.	CRIJ&AF, BARRACKPORE	14982586	7678751
3.	NRRI, CUTTACK	15813099	6025531
4.	CTRI, RAJAHMUNDRY	16725440	3146434
5.	IARI, NEW DELHI	66176899	16402909
6.	IGFRI, JHANSI	25302192	6308031
7.	IIPR, KANPUR	9740476	868504
8.	IISR, LUCKNOW	23696178	11490385
9.	NBAIM, MAU	3493000	2465900
10.	NBPGR, NEW DELHI	22539307	4967739
11.	SBI, COIMBATORE	9141976	5124448
12.	VPKAS, ALMORA	8906897	3500920
13.	DGR, JUNAGARH(GROUNDNUT)	4101963	5433306
14.	DRMR, BHARATPUR	3756511	3552283
15.	IIMR(Millets) (DSR), HYDERABAD (SORGHUM)	9618370	734358
16.	DSR, INDORE(SOYABEAN)	7397031	7321710
17.	NCIPM, NEW DELHI	6741954	4087130
18.	NRCPB, NEW DELHI	4602157	541306
19.	NBAII, BANGALORE	5758623	11567451
20.	IIMR(DMR) NEW DELHI(MAIZE)	2470600	254800
21.	IIR(DOR) HYDERABAD(OILSEEDS)	8967764	2172575
22.	IIRR (DRR),HYDERABAD(RICE)	3988976	16302763
23.	IIW&BR(DWR), KARNAL(WHEAT)	12243194	12919440
24.	IISS (DSR),MAU(SEEDS)	1103247	2976404
25.	IIAB, RANCHI	499900	431050
26.	NIBSM, RAIPUR	2705000	3783358
27.	CIARI, PORT BLAIR	5243588	3343377
28.	CIAH, BIKANER	7731995	4084290
29.	CISH, LUCKNOW	10891302	16303932
30.	CITH, SRINAGAR	1557215	2071275
31.	CPCRI, KASARAGOD	9409481	894962
32.	CPCRI, VITTAL	2750229	1915867

(Amount in Rupees)

S. No.	Name of the Institute	Receipts	Payments
33.	CPCRI, KAYANGULAM, KRISHNAPURAM	3991295	8836171
34.	CPRI, SIMLA	25481097	27189882
35.	CTCRI, THIRUVANTHAPURAM	6619262	3783849
36.	IIHR, BENGALURU	14002356	19005927
37.	IISR, KOZHIKODE	8564097	1156595
38.	IIVR, VARANASI	8366292	6103769
39.	NRC BANANA, TIRUCHIRAPALLI	4347131	2644839
40.	Dte. OF CASHEW RESEARCH, PUTTUR	3259710	3026391
41.	CCRI, (NRC Citrus) NAGPUR	5399900	2680300
42.	NRC GRAPES, PUNE	3857520	2788780
43.	DMAPR, ANAND	1878592	1156300
44.	DMR, SOLAN (MUSHROOM)	3943903	634099
45.	IIOPR (Dte. Of Oilpalm) PEDAVEGI	3828047	1770760
46.	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	2401917	168125
47.	NRC ORCHIDS, SIKKIM	2940380	119500
48.	NRC SEED SPICES, AJMER	2912020	833596
49.	NRC LITCHI, MUZAFFARPUR	1769000	1881500
50.	NRC POMEGRANATE, SOLAPUR	987000	3324863
51.	DIRECTORATE OF FLORICULTURE, PUNE	715000	215000
52.	CAZRI, JODHPUR	29139780	15342337
53.	CRIDA, HYDERABAD	15544354	2888580
54.	IIS&WC, (CSWCR&TI) DEHRADUN	25798346	9602049
55.	CSSRI, KARNAL	11040899	7657046
56.	ICAR RES. COM. NEH REGION, BARAPANI	16058067	24222191
57.	ICAR RES. COM. EASTERN REG., PATNA	15157171	784969
58.	CCARI, GOA	5598400	2080700
59.	IISS, BHOPAL	12803935	3420448
60.	NBSS & LUP, NAGPUR	10029333	15931770
61.	NIASM, BARAMATI	2281000	1189695
62.	IIWM, (DtWM) BHUBANESWAR	12915994	0
63.	CAFRI, (NRC AGROFORESTRY), JHANSI	8199707	5539076
64.	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	7326019	340554
65.	IIFSR (PDFSR) MODIPURAM	6421773	10865145
66.	CIAE, BHOPAL	17141254	15610199
67.	CIPHET, LUDHIANA	3429391	6146875

(Amount in Rupees)

S. No.	Name of the Institute	Receipts	Payments
68.	CIRCOT, MUMBAI	8009495	12504179
69.	IINR&G, (ILRI), RANCHI	8986339	0
70.	NIRJ&AFT (JTRL), KOLKATA	8962504	19511167
71.	CARI, IZATNAGAR	11949362	20652566
72.	CIRB, HISSAR	17827005	2101186
73.	CIRG, MAKHDOOM	7138407	369567
74.	CSWRI, AVIKANAGAR	12168664	13320593
75.	IVRI, BENGALURU	7991734	7043112
76.	NIHSAD (HSADL),BHOPAL	5656100	1978200
77.	IVRI, IZATNAGAR	53351806	30838153
78.	IVRI, MUKTESWAR	5524620	2617024
79.	NBAGR, KARNAL	10669106	1813500
80.	NDRI, BANGALORE	8204669	5712370
81.	NDRI, KARNAL	26442507	23572471
82.	NIANP, BENGALURU	6001574	3557158
83.	NRC CAMEL, BIKANER	5985717	579548
84.	NRC EQUINES, HISSAR	10630198	8962278
85.	NRC MEAT, HYDERABAD	1391800	2933774
86.	NRC MITHUN, JHARNAPANI	1959367	2090592
87.	NRC PIG, GUWAHATI	2637533	7209377
88.	NRC YAK, DIRANG	2043620	204875
89.	NIVEDI (PDADMAS), BENGALURU	5105400	0
90.	PD FOOT & MOUTH DISEASE(PDFMD), MUKTESHWAR	564000	152308
91.	CIRC, (PD Cattle) MEERUT	6120030	994570
92.	DPR (PDP) HYDERABAD (POULTRY)	3739362	1053030
93.	CIBA, CHENNAI	7008547	7497800
94.	CIFRI, BARRACKPORE	14270707	9396158
95.	CIFA, BHUBANESHWAR	13993090	4873252
96.	CIFE, MUMBAI	12881305	11149081
97.	CIFT, KOCHI	14090080	9155950
98.	CMFRI, KOCHI	24166944	10672582
99.	NBFGR, LUCKNOW	6297271	9142290
100.	DCWFR, BHIMTAL(COLD WATER)	5341000	1962880
101.	IASRI, NEW DELHI	22484829	22044807
102.	NCAP(NIAP)(NAPR), NEW DELHI	4060020	1853853
103.	NAARM, HYDERABAD	11346234	6984928

(Amount in Rupees)

S. No.	Name of the Institute	Receipts	Payments
104.	CIWA, (DRWA) BHUBANESWAR (WOMEN)	3251100	2154200
105.	ATARI-I, LUDHIANA	1885100	0
106.	ATARI-II, JODHPUR	1997400	790000
107.	ATARI-III, KANPUR	1481000	2440000
108.	ATARI-IV Patna	270000	970000
109.	ATARI-V, KOLKATA	3622891	5407074
110.	ATARI-VI Guwahati	480000	0
111.	ATARI-VII, BARAPANI	520832	719692
112.	ATARI-VIII Pune	550000	0
113.	ATARI-IX, JABALPUR	773968	528794
114.	ATARI-X HYDERABAD	2289000	2979163
115.	ATARI-XI, BENGALURU	2129250	439750
116.	NRC-IF, Motihari	590000	520000
117.	ICAR HEADQUARTERS	0	0
Grand Total		1038710802.00	674231752.00



F.&A.O.

Annexure GPF 6

**Details of Miscellaneous receipts from other departments along
with subscription of GPF for the year 2017-18**

Head/ Month	Apr, 17	May, 17	Jun, 17	Jul, 17	Aug, 17	Sep, 17	Oct, 17	Nov, 17	Dec, 17	Jan, 18	Feb, 18	Mar, 18	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.	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
ADVANCE													
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	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
ADVANCE													
MISC.	70000.00	0.00	4670.00	2770.00	650.00	650.00	0.00	50000.00	0.00	0.00	0.00	11829270.00	11958010.00
RECEIPTS (BC)									0.00			0.00	0.00
Total	70000.00	0.00	4670.00	2770.00	650.00	650.00	0.00	50000.00	0.00	0.00	0.00	11829270.00	11958010.00

(Signature)

F.&A.O.

Annexure GPF 7

Details of Receipt of Interest on Investments made out of G.P.F. Account (For the Year 2017-18)

Month	Amount	Monthly total	Details
April, 17	0.00	0.00	
May, 17	24882000.00	24882000.00	PFC Bond 2020 Annual interest
June, 17	0.00		
July, 17	0.00		
August, 17	43870901.00		UCO Bank, N.Delhi @7.08% for 1 Yr.
	416096.00		SBI, N.Delhi@3.75% for 28days (18.07.17 to 14.08.17)
		44286997.00	
September, 17	0.00	0.00	
October, 17	0.00	0.00	
November, 17	0.00	0.00	
December, 17	0.00	0.00	
January, 18	149317511.00	149317511.00	Special Deposit Scheme(SDS) interest (01.01.2017 to 31.12.2017)
February, 18	698185.00		SBI, N.Delhi@4.75% for 29days (03.01.2018 to 01.02.2018)
	2424313.00		Punjab&Sind bank, N.Delhi@5.51% for 133days (21.09.17 to 01.02.2018)
	304521.00		SBI, N.Delhi@4.75% for 13days (19.01.2018 to 01.02.2018)
	1365011478.00		IDBI Bank, N. Delhi@7.60% for 2 Yrs.
		1368438497.00	
March, 18	35828891.00		Indian Overseas Bank,@6.25% for 1Yr.
	1606849.00		SBI, N.Delhi@5.75% for 15days (06.03.2018 to 23.03.2018)
	71771058.00		Corporation Bank, N. Delhi@6.10 for 1Yr.
	3150685.00		SBI, N.Delhi@6.25% for 46 days(01.02.2018 to 19.03.2018)
	787671.00		SBI, N.Delhi@6.25% for 46 days(02.02.2018 to 20.03.2018)
	76916096.00		SBI, N.Delhi@6.25% for 46 days(02.02.2018 to 20.03.2018)
		190061250.00	
TOTAL		1776986255.00	


F.&A.O.

Annexure GPF 8

Details of GPF Payments (Advance/ withdrawal) to Subscribers at Headquarters for the year 2017-18

Month	Amount
April, 17	18367109.00
May, 17	20363576.00
June, 17	15919149.00
July, 17	11225107.00
August, 17	8453500.00
September, 17	19570627.00
October, 17	9208058.00
November, 17	29645651.00
December, 17	8088178.00
January, 18	11104000.00
February, 18	10972779.00
March, 18	11401628.00
Total	174319362.00

Annexure GPF 9

Details of Payments Made to other Departments (During the year 2017-18)

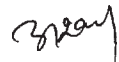
Month	Amount
April, 16	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00



F.&A.O.

**Details of Bank Charges Payments
(For the year 2017-18)**

Month	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00



F.&A.O.

Annexure GPF 11

Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2017-18

Head/ Month	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	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	70000.00	6513460.00	0.00	0.00	6090.00	2000.00	0.00	413.00	142200.00	0.00	807319.00	103596.00	7645078.00
TOTAL	70000.00	6513460	0.00	0.00	6090.00	2000.00	0.00	413.00	142200.00	0.00	807319.00	103596.00	7645078.00

F. & A. O.

Annexure GPF 12

Details of Securities and Bonds in Hand on 31.03.2018

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)	8.00%	4.09.1987	To be renew every yr.	1896276809.00
Total "A"				1896276809.00
B. Bonds				
1. PFC 2020 Bonds	8.70%	29.09.2010	14.05.2020	144000000.00
2. PFC 2020 Bonds	8.70%	01.10.2010	14.05.2020	142000000.00
Total "B"				286000000.00
C.Nationalised Banks Term Deposit				
1. Corporation Bank @7.05% for 2 Yrs.	7.05%	01.07.2016	01.07.2018	2100000000.00
2. Andhra Bank @5.85% for 1 year	5.85%	14.08.2017	14.08.2018	800000000.00
3. State Bank of India @5.75% for 15 days (up to 04.04.2018)	5.75%	19.03.2018	04.04.2018	403150685.00
4. State Bank of India @5.75% for 15 days (up to 04.04.2018)	5.75%	20.03.2018	04.04.2018	100787671.00
5. State Bank of India @5.75% for 15 days (up to 04.04.2018)	5.75%	20.03.2018	04.04.2018	9841916096.00
6. State Bank of India @5.75% for 15 days (up to 07.04.2018)	5.75%	23.03.2018	07.04.2018	500000000.00
7. State Bank of India @5.75% for 15 days (up to 16.04.2018)	5.75%	31.03.2018	16.04.2018	1220000000.00
Total "C"				14965854452.00
Grand Total (A+B+C)				17148131261.00

Investment Statement (Summary) for the year 2017-18

Particulars	Amount in Rupees
Opening Balance	14992276809.00
Less: Maturity	
a) Bonds/Securities (Annexure GPF 12 (a &b))	22210000000.00 22210000000.00
Add: Investment during the year	
a) Bonds/Securities (Annexure GPF 12 (c&d))	24365854452.00 24365854452.00
Closing Balance	17148131261.00


F.&A.O.

Annexure GPF 12 (a)

**Details of Maturities of Securities/ Bonds/
Bank Fixed Deposits, etc. for the year 2017-18**

Month	Principal	Month Total Details
April, 17	0.00	
May, 17	0.00	
June, 17	0.00	
July, 17	0.00	
August, 17	600000000.00	UCO Bank, N.Delhi@7.08% for 1 Yr. 600000000.00
September, 17	0.00	
October, 17	0.00	
November, 17	0.00	
December, 17	0.00	
January, 18	0.00	
February, 18	840000000	IDBI Bank, N. Delhi@7.60% for 2 Yrs. 840000000.00
March, 18	560000000 1150000000	Indian Overseas Bank,@6.25% for 1Yr. Corporation Bank, N. Delhi@6.10 for 1Yr. 1710000000.00
TOTAL		1071000000.00

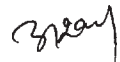


F.&A.O

Annexure GPF 12 (b)

Details of Maturities of Short Term Deposits (STDs) with State Bank of India (For the year 2017-18)

Month	Principal	Details
April, 16	0.00	
May, 17	0.00	
June, 17	0.00	
July, 17	0.00	
August, 17	150000000.00	150000000.00 SBI, N.Delhi @3.75% for 28 days (18.07.17 to 14.08.17)
September, 17	0.00	
October, 17	0.00	
November, 17	0.00	
December, 17	0.00	
January, 18	0.00	
February, 18	185000000	SBI, N.Delhi @4.75% for 29 days (03.01.2018 to 01.02.2018)
	120000000	Punjab & Sind bank, N.Delhi @5.51% for 133 days (21.09.17 to 01.02.2018)
	180000000	SBI, N.Delhi @4.75% for 13 days (19.01.2018 to 01.02.2018)
		485000000.00
March, 18	600000000	SBI, N.Delhi @5.75% for 15 days (06.03.2018 to 23.03.2018)
	400000000.00	SBI, N.Delhi @6.25% for 46 days (01.02.2018 to 19.03.2018)
	100000000.00	SBI, N.Delhi @6.25% for 46 days (02.02.2018 to 20.03.2018)
	976500000.00	SBI, N.Delhi @6.25% for 46 days (02.02.2018 to 20.03.2018)
		1086500000.00
TOTAL	1150000000.00	

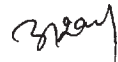


F. & A.O.

Annexure GFP 12 (B)

**Details of Investment made in Bonds / Securities / Fixed Deposits
during the year 2017-18**

Month	Amount	Month Total Details
April, 17	0.00	0.00
May, 17	0.00	0.00
June, 17	0.00	0.00
July, 17	0.00	0.00
August, 17	800000000.00	800000000.00 Andhra Bank, N.Delhi@5.85% for 1
September, 17	0.00	0.00
October, 17	0.00	0.00
November, 17	0.00	0.00
December, 17	0.00	0.00
January, 18	0.00	0.00
February, 18	0.00	0.00
March, 18	0.00	0.00
TOTAL	800000000.00	



F.&A.O.

Annexure GPF 12 (D)

Details of Short Term Investment made with State Bank of India during the year 2017-18

Month	Amount	Monthly Total	Details
April, 17		0.00	
May, 17		0.00	
May, 17		0.00	
June, 17		0.00	
July, 17	150000000.00	150000000.00	SBI, N.Delhi@3.75% for 27days (18.07.2017 to 14.08.2017)
August, 17		0.00	
September, 17	120000000.00	120000000.00	Punjab & Sind Bank, N.Delhi@5.51% for 133 days (21.09.2017 to 01.02.2018)
October, 17		0.00	
November, 17		0.00	
December, 17		0.00	
January, 18	185000000.00		SBI, N.Delhi@4.75% for 29days (03.01.2018 to 01.02.2018)
	180000000.00		SBI, N.Delhi@4.75% for 13 days (19.01.2018 to 01.02.2018)
		365000000.00	
February, 18	400000000.00		SBI, N.Delhi@6.25% for 46 days (01.02.2018 to 19.03.2018)
	100000000.00		SBI, N.Delhi@6.25% for 46 days (02.02.2018 to 20.03.2018)
	9765000000.00		SBI, N.Delhi@6.25% for 46 days (02.02.2018 to 20.03.2018)
		10265000000.00	
March, 18	600000000.00		SBI, N.Delhi@ 5.75% for 17 days (06.03.2018 to 23.03.2018)
	500000000.00		SBI, N.Delhi@ 5.75% for 15 days (23.03.2018 to 07.04.2018)
	1220000000.00		SBI, N.Delhi@ 5.75% for 15 days (23.03.2018 to 07.04.2018)
	403150685.00		State Bank of India @5.75% for 15 days (19.03.2018 to 04.04.2018)
	100787671.00		State Bank of India @5.75% for 15 days (20.03.2018 to 04.04.2018)
	9841916096.00		State Bank of India @5.75% for 15 days(20.03.2018 to 04.04.2018)
		12665854452.00	
Total		23565854452.00	



F.& A.O.

**Receipts and Payments Account of the ICAR Contributory Provident Fund
for the year 2017-2018**

(Amount in Rupees)

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

(Signature)

F.&A.O

Annexure CPF 1

**Details of Receipts from Headqtrs CPF employees
during the year 2017–18**

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00

Annexure CPF 2

**Details of receipts from Institute CPF employees
during the year 2017-18**

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
TOTAL	0.00



F.&A.O.

Annexure CPF 3

Details of receipts from ICAR Contribution to CPF during the year 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00

Annexure CPF 4

Details of receipts from Institute's Contribution to CPF subscribers during the year 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00



F.&A.O.

Annexure CPF 5

Details of Payment as Advance/Withdrawal to CPF Subscribers at Headquarters during 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
TOTAL	0.00

Annexure CPF 6

Details of Payment as Advance / Withdrawal to CPF Subscribers at Institutes during 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
TOTAL	0.00



F.&A.O.

Annexure CPF 7

Details of Payments as Final Withdrawal of ICAR's Contribution to CPF Subscribers at Headquarters during 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00

Annexure CPF 8

Details of Payments as Final Withdrawal of Institutes' Contribution to CPF Subscribers at Institutes during 2017-18

Months	Amount
April, 17	0.00
May, 17	0.00
June, 17	0.00
July, 17	0.00
August, 17	0.00
September, 17	0.00
October, 17	0.00
November, 17	0.00
December, 17	0.00
January, 18	0.00
February, 18	0.00
March, 18	0.00
Total	0.00



F.&A.O.

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 2018

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31 March 2018, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2017–18. The financial statements include the accounts of 124 units of ICAR. Out of these accounts of 26 units were audited and comments included in the audit report. These financial statements are the responsibility of the 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 observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports 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, evidences supporting the amounts and disclosure 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 explanations, except as stated in the report, 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 the format 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. Significant Accounting policies (Schedule 22)

A.1 As per significant accounting policy no.6, Gratuity, Pension & Leave Encashment are provided in the books of accounts on cash basis. This accounting policy is in contravention of Uniform format of account prescribed by the Ministry of Finance for Autonomous Bodies and AS-15.

A.2 No disclosure has been made in accounting policy pertaining to taxation. ICAR has neither been filing income tax returns nor the exemption certificate from appropriate authorities been issued to ICAR.

A.3 Institute in its Schedule of accounting policy stated that they are following depreciation as prescribed in the Companies Act. This accounting policy is in contravention of Uniform format of account which prescribed depreciation rates prescribed in Income tax Act is to be followed.

B. General

Unit wise detail of remittances of grant-in-aid to ICAR Units by ICAR Hqrs. has not been provided to audit due to which audit could not verify remittances of grant-in-aid from ICAR Hqrs. to its units..

C. Grants in Aid

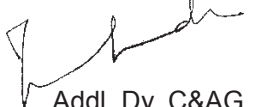
ICAR received grant in aid of ₹ 6740.55 crore during the year 2017-18. It utilized amount of ₹ 6341.27 crore leaving an unspent balance of ₹ 399.28 crore.

D. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director General, Indian Council of Agricultural Research 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 and Expenditure Account and Receipt & 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 the Accounting Policies and Notes on Accounts, and subject to the matters stated above and other matter mentioned in Annexure to this Audit Report give a true and fair view in conformity with the accounting principles generally accepted in India.
- (a) in so far as it relates to the Balance Sheet, of the state of affairs of the Indian Council of Agricultural Research as at 31 March 2018; and
- (b) in so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India


Addl. Dy. C&AG
Central Expenditure

Place : New Delhi
Date : 22.01.2019

Annexure-I to Audit Report

1. Adequacy of Internal Audit system

Internal Audit of 52 Units has been conducted by CA firm during the year 2017–18 whereas no audit was conducted by Institute of Public Auditor of India and ICAR audit teams during 2017–18.

2. Adequacy of Internal Control System

The control needs to be strengthened in following areas:-

- (i) Fixed Assets Register has been updated for the year 2017–18 by 81 units only of ICAR.
- (ii) Non adjustment of advances by ICAR Hqrs. and some of its test checked units.

3. Physical verification of fixed assets

Physical verification of fixed assets for the year 2017–18 was conducted by 79 units and under progress by 7 units.

4. Physical verification of Inventory

The physical verification of stationery and consumable for the year 2017–18 was conducted by 79 units and under progress by 7 units.

5. Regularity in payment of statutory dues

As per accounts no statutory dues of more than six months were outstanding as on 31.03.2018.

