

**ICAR
Annual Accounts
and
Audit Report
2018-19**



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Krishi Bhawan, New Delhi

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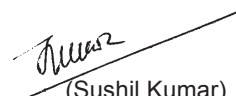
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2018-19
Balance sheet as on 31st March 2019

(Amount in Rupees)

Corpus/Capital Fund & Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	55085243064	51756957945
Reserves	2	0	0
Earmarked/Endowment Fund	3	130919198	114119618
Current Liabilities & Provisions	4	12864153362	11431276186
Total		68080315624	63302353749
Assets			
Fixed Assets	5	40651610813	39367419580
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	27428704811	23934934169
Total		68080315624	63302353749
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



(G.P. Sharma)
 Director (Finance)



(Sushil Kumar)
 Secretary, ICAR

CONSOLIDATED ANNUAL ACCOUNTS 2018-19

Income & Expenditure Account for the Year ended 31st March 2019

(Amount in rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	643591217	627367596
Grants in aid/subsidies	9	69074098283	60053563914
Fees/Subscriptions	10	63042832	108141487
Income from Investments	11	0	0
Income from Royalty, Publications	12	24845906	14294492
Interest earned	13	1190558859	571324733
Other Income	14	1774374674	1492955822
Prior Period Income	15	53431584	1346733
Total (A)		72823943355	62868994776
B. Expenditure			
Establishment expenses	16	37396457931	31344935949
Research & Operational Expenses	17	4111666998	3403016026
Administrative expenses	18	5656747851	5838302412
Grants and subsidies	19	20617695266	17784987448
Miscellaneous expenses	20	1943623766	1811461825
Depreciation	5	3800832118	3637817652
Prior period expenditure	21	4913759	116430
Total (B)		73531937689	63820637742
Balance being surplus/(Deficit) carried to corpus/Capital Fund		-707994334	-951642965


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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2018-19

Schedules forming part of Balance Sheet as on 31st March 2019

(Amount in Rupees)

	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year	51756957945	49364422157
Add : Grants utilized for capital expenditure**	4706859053	3370213663
Add: Funds of Sponsored Projects/Schemes utilized for capital expenditure	798900647	477839539
Add Net Income/expenditure transferred from the Income & Expenditure account	-707994334	-951642965
Add/Less: Adjustment to/from Capital Fund *	1469480247	503874448
Balance at the year end	55085243064	51756957945

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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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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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	62916765	51202852	114119617	100842607
B) Additions during the year				
i) Income from investments made from the funds	549091	1581662	2130753	1364063
ii) Other additions	26449494	6442473	32891967	27861337
Total {(a) + (b)}	89915350	59226987	149142337	130068007
C) Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
- Revenue Expenditure	10051850	1667434	11719284	13465001
- Grants to families to deceased employees	0	0	0	0
- Exgratia payments to employees on Compassionate grounds	58500	0	58500	19593
- Scholarship – Hostel subsidy	555000	0	555000	250000
- Subsidy for books	0	13000	13000	0
(ii) Capital Expenditure	2514280	0	2514280	361945
Refunds/ Transfer to Current Liabilities - Sponsored Projects	2922214	440861	3363075	1851850
Total (c)	16101844	2121295	18223139	15948389
Closing balance at the year end (a+b-c)	73813506	57105692	130919198	114119618



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 4 – Current liabilities & Provisions

	Amount in Rupees	
	Current year	Previous year
a. Current liabilities		
1. Sundry Creditors:		
(a) For goods	6046698	7293573
(b) For others	42505057	43615381
2. Advances received	20000	326783
3. Deposits from staff	35889	35889
4. Public Works Deposits	3533000	2950977
5. Deposits others (EMD, Security Deposit)	458674714	441712573
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
a. Overdue	116890818	74588505
b. Others	144113946	29920659
7. Other current liabilities		
a) Salary Payable	2043745528	1422690732
b) Other expenses	179075098	75806778
c) Receipts against ongoing sponsored/ consultancy/projects(Net)	3721232443	2846990119
d) Receipts against sponsored conferences/Seminars(Net)	52452980	100409705
e) Intellectual fee for distribution	32545630	37265631
f) Loans and Advances	215427302	160268067
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	2863181350	3992761567
NAHEP	350115282	0
A.P.Cess	0	0
9. Closing Balance of Internal Resource Generation	2634557628	2194639247
10. Book overdraft in Bank Account	0	0
Total (A)	12864153362	11431276186
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)	12864153362	11431276186

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 5 – Fixed Assets (a+b+c+d+e)

Description	Gross Block				Depreciation			Net Block		
	Cost/Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	368483098	10630268	0	379113366					379113366	368483099
b. Lease hold	1079890809	2156121	6999999	1075046931	1712361	403356	0	2115717	1072931214	10781178447
2. Buildings	20014595240	1004572970	360415286	20658752924	3546967086	411942742	47518886	3911390942	16747361982	16467829425
3. Tanks & Ponds	124683830	16269466	0	140953296	10415542	2816365	0	13231907	127721389	114268288
4. Roads & Bridges	349537149	6684428	0	356221577	77836229	17627960	0	95464189	260757388	271700919
5. Sewerage & Drainage	41189436	683624	0	41873060	9192976	2090884	0	11283860	30589201	31996461
6. Tube Wells	132669652	12487753	73000	145084405	96385755	24226803	73000	120539558	24544847	36283897
7. Elect. installations and Equipments	978870823	76156611	14039187	1040988247	439949136	103129445	8208026	534870555	506117692	538921688
8. Plant & Machinery	5206490262	59075716	6321279	5259244699	3225748393	311300859	5506059	3531542293	1727707106	1980724528
9. Laboratory apparatus and Scientific eqp	13639658697	956951156	75235420	14521374433	6881109427	1423830733	63434968	8241505192	6279869241	6758566613
10. Office Equipment	1867638078	208619490	8997158	2067260410	915935339	204041443	7242173	1112734608	954525802	951279597
11. Vehicle & Vessels	676272559	39043162	15020652	700295069	613380320	46059171	16170710	643288781	57026288	61175722
12. Farm & Field Equipment	757135503	159389808	2833580	913671731	272460130	57754420	2717979	327496571	586175160	483607859
13. Computers/Peri-pherals/major software	2305746613	177891405	23854028	2459783990	1564434937	468899238	24204123	2009130053	450653937	742793562
14. Furniture & Fixts.	2120784317	146025758	2757975	2264052100	1522755736	216723124	3647327	1736831533	528220567	598139774
15. Audio visual equipments	241593400	30832662	3379647	269046415	105593199	26659364	3348976	128902587	140143828	136000201
16. Live Stock	191593343	25241767	23985852	192855258	2844142822	474527501	927871	3317742451	192855258	191609343
17. Library Books	4592104708	222340803	640818	4813804693	30329582	8798910	326381	38802111	1496062242	1748168800
18. Others	82641542	10225457	352134	92514865	2215834898	3800832118	183327479	25775653606	53712754	53507868
Total of Current Year	54771585059	3165258425	544906015	57391957469	2215834898	3800832118	183327479	25775653606	31616083863	32613236091
B. Capital work-in-progress	6754183489	2912591431	631247970	9035526950					9035526950	6754183489
Total	61525768548	6077849856	1176153985	66427464419	2215834898	3800832118	183327479	25775653606	40651610813	39367419580



Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 5(a) Govt. Grant

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	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	367929693	10630268	0	378559961	1672361	403356	0	2075717	378559961
b. Lease hold	1079850809	2156121	6999999	1075006931	3511939188	403357866	47518886	3867778168	1072931214
2. Buildings	19678476249	908878318	360231286	20227123281	9043590	2362790	0	11406380	16359345113
3. Tanks & Ponds	106947635	11317730	0	118265365	74452482	16858176	0	91310658	106858985
4. Roads & Bridges	334021197	6684428	0	340705625	8678366	1968375	0	10646741	249394967
5. Sewerage & Drainage	38739244	683624	0	39422868	89830611	22353737	73000	112111348	28776128
6. Tube Wells	122385503	12296913	73000	134609416	412033786	94736508	8099112	22498068	22498068
7. Elect. installations and Equipments	910073047	58899734	13930273	955042508	2979805622	281071133	5506059	498671182	456371326
8. Plant & Machinery	4722636745	34653414	6321279	4750968880	5822576035	1170041956	55885779	3255370696	1495598184
9. Laboratory apparatus and Scientific eqp	11332700571	679740685	67686230	11944755026	863512260	188373466	7231454	6936732212	5008022814
10. Office Equipment	1747961394	169766912	8984149	1908744157	601203793	43875242	15672359	1044654271	864089886
11. Vehicle & Vessels	660741910	35065619	14522302	681285227	237972713	45461509	2629653	629406676	51878551
12. Farm & Field Equipment	634319355	81995984	2832535	713482804	1432888610	428989609	23770510	280804569	432678235
13. Computers/Peripherals/major software	2119642667	140976115	23430678	2237188104	1493240528	209423074	3647326	1838107709	399080395
14. Furniture & Fixts.	2060716013	131064739	2757975	2189022777	973665557	23424406	3346085	1699016277	490006600
15. Audio visual equipments	2192966994	20503982	3375755	236424921	23965852	176112678		117443878	118981043
16. Live Stock	175610546	24487984	23965852	176112678	2839107257	473357896	927871	176112678	176112678
17. Library Books	4582012549	220135098	640818	4801506829	21055858	6097529	343755	3311537281	148969848
18. Others	62416627	2985803	352134	65050296	20496378616	3412156628	174651849	26809632	38240664
Total of Current Year	50956478448	2552923471	536124265	52973277654	20496378616	3412156628	174651849	23733883395	29239394259
B. Capital work-in-progress	6634701974	2859824710	616636463	8877890221	20496378616	3412156628	174651849	23733883395	8877890221
Total	57591180422	5412748181	1152760728	61851167875					38117284480



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 5 (B) NAHEP

Amount in Rupees

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	0	0	0	0	0	0	0	0	0
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	0	3480467	0	3480467	0	69609	0	69609	3410858
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	0	2705998	0	2705998	0	270600	0	270600	2435398
8. Plant & Machinery	0	0	0	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	16073693	0	16073693	0	1607369	0	1607369	14466324
10. Office Equipment	0	6158512	0	6158512	0	624355	0	624355	5534157
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	0	2251662	0	2251662	24623	159723	0	184346	2067316
13. Computers/Peri-pherals/ major software	0	6516831	0	6516831	9958	1313324	0	1323282	5193549
14. Furniture & Fixts.	0	467188	0	467188	666	47385	0	48051	419137
15. Audio visual equipments	0	0	0	0	0	0	0	0	0
16. Live Stock	0	0	0	0	0	0	0	0	0
17. Library Books	0	635956	0	635956	0	63595	0	63595	572361
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	0	38290307	0	38290307	35247	4155960	0	4191207	34099100
0.00									
B. Capital work-in-progress	0	0	0	0	0	0	0	0	0
Total	0	38290307	0	38290307	35247	4155960	0	4191207	34099100

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2018-19

Schedule 5 – (C) Ap Cess

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	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	1388601	118048	0	1506649	4395726
2. Buildings	5902375	0	0	5902375	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	669809	119438	0	789247	1599504
4. Roads & Bridges	2388751	0	0	2388751	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	511597	79875	0	591472	207277
7. Elect. installations and Equipments	798749	0	0	798749	86524267	6846416	0	93370683	22078741
8. Plant & Machinery	115449424	0	0	115449424	102436766	12903171	0	115339937	16638125
9. Laboratory apparatus and Scientific eqp	131978062	0	0	131978062	4080789	515287	0	4596076	851556
10. Office Equipment	5447632	0	0	5447632	350262	0	0	350262	1
11. Vehicle & Vessels	350263	0	0	350263	456596	42965	0	499561	263838
12. Farm & Field Equipment	763399	0	0	763399	3964767	117438	1	4082204	-72768
13. Computers/Peri-pherals/major software	4009436	0	0	4009436	1028692	50147	0	1078839	41208
14. Furniture & Fixts.	1120047	0	0	1120047	79658	11400	0	91058	22942
15. Audio visual equipments	114000	0	0	114000	0	0	0	0	0
16. Live Stock	0	0	0	0	168482	20565	0	189047	16607
17. Library Books	205654	0	0	205654	502239	84752	0	586991	260525
18. Others	847516	0	0	847516	202162525	20909502	1	223072026	46303282
Total of Current Year	269375308	0	0	269375308	202162525	20909502	1	223072026	46303282
B. Capital work-in-progress	0	0	0	0	202162525	20909502	1	223072026	46303282
Total	269375308	0	0	269375308	202162525	20909502	1	223072026	46303282



Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 5 –(D) Revolving Fund Scheme

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	Accumulated depreciation	As at the current year end (4-8)
	1	2	3	4	5	6	7	8
A. Fixed Assets								
1. Land	0	0	0	0	0	0	0	0
a. Free hold	0	0	0	0	0	0	0	0
b. Lease hold	0	0	0	0	4512726	700177	0	29795959
2. Buildings	33978205	1030657	0	35008862	0	42543	0	1701273
3. Tanks & Ponds	2127133	0	0	2127133	383317	42543	0	425860
4. Roads & Bridges	7432690	0	0	7432690	1543127	371635	0	5517928
5. Sewerage & Drainage	66923	0	0	66923	14402	3346	0	49175
6. Tube Wells	2529280	190840	0	2720120	1819932	517898	0	382290
7. Elect. Installations and Equipments	7066324	1616433	0	8682757	2472510	857408	0	5352839
8. Plant & Machinery	28755622	289160	0	29044782	14773356	1742687	0	12528739
9. Laboratory apparatus and Scientific eqp	37661510	2654964	189490	40126984	17247124	4005557	189489	19063792
10. Office Equipment	5688121	498476	13009	6173588	2269288	614886	9330	3298744
11. Vehicle & Vessels	2223754	0	0	2223754	2190211	13191	1	20353
12. Farm & Field Equipment	31100129	2818401	0	33918530	7964471	2063674	0	23890385
13. Computers/Peri-pherals/major software	2627553	493050	0	3120603	1864506	569058	0	687039
14. Furniture & Fixts.	10009232	1156646	0	11165878	4296601	1114676	1	5754602
15. Audio visual equipments	727461	323160	0	1050621	134636	103967	0	812018
16. Live Stock	347407	0	0	347407	0	0	0	347407
17. Library Books	15818	0	0	15818	3701	1582	0	10535
18. Others	826828	0	0	826828	276498	82683	0	467647
Total of Current Year	173183990	11071787	202499	184053278	61766406	12804968	198821	109680725
B. Capital work-in-progress	4044298	7080218	11991	11112525	0	0	0	11112525
Total	177228288	18152005	214490	195165803	61766406	12804968	198821	120793250



Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 5 – (E) Deposit Schemes

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	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	9
A. Fixed Assets										
1. Land	553405	0	0	553405					553405	0
a. Free hold	40000	0	0	40000						
b. Lease hold	2962384.11	91183528	184000	387237939	29126571.00	7697042.00	0.00	40000.00	36823613.00	350414326
2. Buildings	15609062	4951736	0	20560798	988635.00	411032.00	0.00	1399667.00	19161131	
3. Tanks & Ponds	5694511	0	0	5694511	1170811.00	278711.00	0.00	1449522.00	4244989	
4. Roads & Bridges	2383269	0	0	2383269	500208.00	119163.00	0.00	619371.00	1763898	
5. Sewerage & Drainage	7754869	0	0	7754869	4735212.00	1355168.00	0.00	6090380.00	1664489	
6. Tube Wells	60832703	12934446	108914	73758235	24931242.90	7185054.00	108914.00	32007382.90	41750852	
7. Elect. installations and Equipments	339648471	24133142	0	363781613	144645147.72	21640423.00	0.00	166285570.72	197496042	
8. Plant & Machinery	2137318554	258481814	7359700	2388440668	938849502.30	235272880.00	7359700.00	1166762482.30	1221678186	
9. Laboratory apparatus and Scientific eqp	108540931	32195590	0	140736521	46073002.10	13913449.00	1389.00	59885062.10	80751459	
10. Office Equipment	12956632	3977543	498350	16435825	9636054.00	2170738.00	498350.00	11308442.00	5127383	
11. Vehicle & Vessels	90952620	72303761	1045	163255336	26041726.42	10026549.00	88326.00	35979949.42	127275387	
12. Farm & Field Equipment	179466957	29905409	423350	208949016	125707096.20	37909809.00	433612.00	163183293.20	45765723	
13. Computers/Peri-pherals/ major software	48939025	13337185	0	62276210	24189248.50	6087842.00	0.00	30277090.50	31999120	
14. Furniture & Fixts.	21455245	10005520	3892	31456873	8013347.40	3119591.00	3891.00	11129047.40	20327826	
15. Audio visual equipments	15641390	753783	0	16395173	4863382.20	1083863.00	0.00	5947245.20	16395173	
16. Live Stock	9870687	1569749	0	11440436	8494987.00	2533946.00	-17374.00	11046307.00	5493191	
17. Library Books	18550571	7239654	0	25790225	1398006174	350805060	8476808	1740334426	14743918	
18. Others	3372547313	562972860	8579251	3926940922					21886606496	
Total of Current Year	115437217	45686503	14599516	146524204					146524204	
B. Capital work-in-progress										
Total	3487984530	608659363	23178767	4073465126	1398006174	350805060	8476808	1740334426	2333130700	

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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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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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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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	32417124	37910291
b. Chemicals	105629696	92088139
c. Glassware	11458784	12424915
d. Other Consumables	93949459	90546284
e. Stationery	30644802	27772979
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	10562463	10562463
b. Others	121837	975193
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	16916457	15488414
b. Bank Balances with scheduled banks		
– in current accounts		
(i) Institute Account	18585331513	16385140276
(ii) NAHEP	262049671	0
– in Deposit account (including margin money for letters of credit)	1973968211	2339813855
– in saving accounts	93946664	104141487
c. Cash in transit	1111250	14343500
Total (A)	21218107930	19131207796


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Schedule 7 : Current Assets, Loans & Advances

	Amount in Rupees	
	Current Year	Previous Year
B. Loans And Advances		
a. Loans:		
- Departmental Canteen	0	0
- Revolving Fund	200000	200000
b. Advances to employees (Non-Interest Bearing)		
- Salary	3798296	6862658
- Festival	791911	1311938
- Flood/Frought/Cyclone	315000	264912
- Calamity	657000	270100
- TA	31999662	27062307
- LTC	28614487	33812114
- Food grain advance	252000	0
- Winter warm clothing advance	0	45042
- Others	25188586	12758338
c. Long Term Advances to Employees (Interest Bearing)		
- House Building	163540871	92852247
- Motor Vehicle	15862197	26103240
- Fans	170696	167799
- Computer	35061627	39778051
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Supplies & Services	577734810	541258679
- Advances on Capital A/c	1153434843	1007150460
- Advances on Work (Capital)	1308484095	934911483
- Advances on Work (Revenue)	1911704381	1462989376
- Others	315596832	164948780
e. Prepaid Expenses		
- Insurance	881047	639424
- AMC Expenses	1148589	162543
- Other Expenses	643514	2919645

Schedule 7 : (contd...)**Amount in Rupees**

	Current Year	Previous Year
f. Deposits		
- Telephone	1014635	997638
- Lease Rent	120320	120320
- Customs Dept.	0	0
- Security	24366001	23460301
- Earnest money	710734	792014
- Others	8036567	6540861
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	974989	25051197
- On Investments	39594073	16796070
- On Loans & Advances	299565293	264552727
- Others	8047710	25461112
h. Claims Receivable {(I Govt. Grant, II NAHEP, III AP Cess, IV GPF, V U-Remittance, VI R-Deposit, VII Others(pls Specify)}	252086114	83484998
Total B	6210596880	4803726373
Total (A + B)	27428704811	23934934169

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

Schedule 8 : Income From Sales/Services

	Amount In Rupees	
	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	275052931	292819592
2. Sale of Fish & Poultry	43219491	34155533
3. Sale of Fruits & Vegetables	1651213	3335367
4. Sale of Vaccine	4110103	2676378
5. Sale of Breeder Seeds	14596598	8278237
6. Sale of Dairy Products	57547707	75329579
7. Sale of Cotton and Jute Products	2657414	1160885
8. Sale of Wool & Woolen Products	9145467	1502915
9. Sale of Meat	9613694	15306168
10. Sale of other products	18681767	18921551
B. Income from Services		
1. Training Programmes	43833266	41987442
2. Consultancy services	10722786	8758220
3. Contract Research	17286084	27037099
4. Contract Services	3931331	2678791
5. Analytical Testing Fees	65524634	44668028
6. Pre-shipment Inspection Fees	4544330	0
7. Quarantine Fee	10434657	7133711
8. Other Internal Resource Generation activities	51037744	41618099
Total	643591217	627367596



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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	3992761567	469313377
b) Add Grants received during the year	73569255000	67408535000
c) Less Already refunded grants	3995528567	472348377
d) Less Utilized for Capital Expenditure	4620245075	3359174519
e) Less Grants Refundable	2863181350	3992761567
f) Net on Revenue a/c (a+b-c-d-e)	66083061576	60053563914
2) Government of India – NAHEP		
a) Opening Balance	0	0
b) Add Grants received during the year	2078900000	0
c) Less Already refunded grants	0	0
d) Less Utilized for Capital Expenditure	48055873	0
e) Less Grants Refundable	350115282	0
f) Net on Revenue a/c (a+b-c-d-e)	1680728845	0
3) ICAR HQ Share of Internal Resource		
a) Opening Balance	40670741	3926196
b) Add Grants received during the year	1800130000	4050968963
c) Less Already refunded grants	195686167	3851577930
d) Less Utilized for Capital Expenditure	38558105	0
e) Less Utilized for Loans and Advances	119664842	162646488
f) Less Grants Refundable	176583765	40670741
g) Net on Revenue a/c (a+b-c-d-e)	1310307862	0
4) Government of India –AP Cess		
a) Opening Balance	0	0
b) Add Grants received during the year	0	0
c) Less Already refunded grants	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
Total Net on Revenue a/c {1(f)+2(f)+3(f)+4(f)}	69074098283	60053563914



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT NO. 9A: GRANTS/SUBSIDIES

Amount in Rupees

Particulars	Current Year			Previous Year			Total
	Govt. Grant	NAHEP	A.P. Cess	NAHEP	Govt. Grant	A.P. Cess	
1 Opening Balance B/F	3992761567			3992761567	469313377		469313377
2 Add: Grant received	73569255000	2078900000		75648155000	67408535000		67408535000
3 Less: Already Refunded *	3995528567			3995528567	472348377		472348377
4 Total Grants : (1+2-3-4)	73566488000	2078900000		75645388000	67405500000		67405500000
5 Less: Grant Utilized for Capital Expenditure	4620245075	48055873		4668300948	3359174519		3359174519
6 Balance : (4-5)	68946242925	2030844127		70977087052	64046325481		64046325481
7 Less: Grants utilised under Grants-in-Aid-Salaries	23620107347			23620107347	21640159544		21640159544
8 Less: Grants utilised under Pension	12757687272			12757687272	11513891882		11513891882
9 Less: Grants utilised under Grants-in-Aid-General	29705266957	1680728845		31385995802	26899512488		26899512488
10 Total : Revenue Expenditure (7+8+9)	66083061576	1680728845		67763790421	60053563914		60053563914
11 Balance : (6-10)	2863181350	350115282		3213296632	3992761567		3992761567
12 Total : Capital + Revenue Expenditure (5+10)	70703306650	1728784718		72432091368	63412738433		63412738433
13 Balance : Refundable to Government (4-12) / carried forward in respect of NAHEP	2863181350	350115282		3213296632	3992761567		3992761567

*₹ 350115282 has been allowed to be utilized during the 2019-20 as exceptional case due to late implementation of the project. Necessary approvals of revalidation are placed in PIU Accounts.

Details of Refunds	(Amount in Rupees)	
	Govt. Grant	NAHEP
a) Refunds pertaining to previous year(s)	3992761567	b)
Refund pertaining to Current FY 2018-19	2767000	
Total Refunds (a+b) as per row 3 above	399528567	

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT
NO. 9B: INTERNAL RESOURCE GENERATION

(Amount In Rupees)

Particulars	Internal Resources Generated during 2018-19	Additional amount provided by ICAR Hqrs. out of Council's share during 2018-19	Total	Previous Year
A B	C	D	E (C+D)	F
1 Opening Balance B/F	2153968506	40670741	2194639247	1862752778
2 Resources Generated at units / Received from Hqrs during 2018-19	3347992026	1800130000	5148122026	6364184357
3 Total available Resources : (1+2)	5501960532	1840800741	7342761273	8226937134
4 Less: Grants utilized for Capital Expenditure	0	38558105	38558105	11039144
5 Balance: (3-4)	5501960532	1802242636	7304203168	8215897990
6 Less: Grants utilised under Grants-in-Aid-Salaries	0	945423291	945423291	10718941
7 Less: Grants utilised under Pension	0	0	0	92992851
8 Less: Grants utilised under Grants-in-Aid-General	1249620	364884571	366134191	0
9 Total : Revenue Expenditure (6+7+8)	1249620	1310307862	1311557482	103711792
10 Balance : (5 - 9)	5500710912	491934774	5992645686	8112186198
11 Less: Expenditure on Loans & Advances	4300226	119664842	123965068	168641388
12 Balance: (10-11)	5496410686	372269932	5868680618	7943544810
13 Total: Capital + Revenue + Loans & Adv. (4+9+11)	5549846	1468530809	1474080655	283392324
14 Less: Already refunded to Council	3038436823	195686167	3234122990	5748905563
15 Balance: Refundable to Council (12-14)	2457973863	176583765	2634557628	2194639247



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 10 : Fees/Subscriptions

Amount in Rupees

	Current Year	Previous Year
1. Entrance Fees	2784040	3799728
2. Annual Fees/Subscriptions	13526265	10911897
3. Seminar/Programme Fees	2727510	1358349
4. Consultancy Fees	1980310	5279527
5. Application Fees for Recruitment	20317399	70806071
6. Diploma Charges	13119498	9446028
7. Other (specify)	8587810	6539887
Total	63042832	108141487



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Schedule 11 : Income From Invesements (Earmarked & Endowment)

Amount In Rupees

	Investment from Earmarked funds		Investment - others		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1. Interest						
a) On government Securities	0	0	0	0	0	0
b) On Debentures/Bonds	0	0	0	0	0	0
2. Dividends on Mutual Fund Securities	0	0	0	0	0	0
3. Others	0	0	0	0	0	0
Total	0	0	0	0	0	0
Transferred to Earmarked/ Endowment Funds						



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 12 : Income From Royalty, Publications etc.

Amount in Rupees

	Current Year	Previous Year
1. Income from Royalty	18807442	7132754
2. Income from sale of Publications	5853341	6838020
3. Others (Specify)	185123	323718
TOTAL	24845906	14294492



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Schedule 13 : Interest earned

Amount in Rupees

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	1055305448	509738233
2. On savings Accounts with scheduled banks	39236047	7099614
3. On Loans		
a. Employees/Staff	94755267	54166939
b. Others	1247126	200577
4. On Debtors and other Receivables	14971	119371
Total	1190558859	571324733



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 14 : Other Income

	Amount in Rupees	
	Current Year	Previous Year
1. License Fee from quarters	76876360	72174947
2. Income from Guest house charges	60775794	59813917
3. Leave Salary and Pension Contribution	25976681	24640305
4. Revenue Receipts from Schemes	183131506	268268905
5. Charges for use of Transport	3094392	4335428
6. Water and Electricity Charges	17820666	17678555
7. Revolving Fund income	821741404	585303474
8. Surplus on sale/disposal of assets		
a. Owned assets	6872586	7031600
b. Assets acquired out of grants or received free of cost	50600	5453949
9. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)	578034686	448254743
TOTAL	1774374674	1492955822



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Schedule 15 : Prior Period Income

	Amount in Rupees	
	Current Year	Previous Year
1. Prior Period Income	53431584	1346733
TOTAL	53431584	1346733



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 16 – Establishment Expenses

Amount in Rupees

	Current Year			Previous Year						
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total
(A) Establishment Expenses										
a. Salaries, wages and allowances	23142300275	0	831338861	0	23973639136	19303013312	0	10718941	0	19313732253
b. Contribution to Provident Fund	57371523	0	0	0	57371523	40059893	0	0	0	40059893
c. Contribution to Other Funds (Specify)	221005581	0	331387	0	221336968	136741391	0	0	0	136741391
d. Bonus	1000	0	0	0	1000	156533	0	0	0	156533
e. Staff Welfare Expenses	6669522	0	0	0	6669522	2315115	0	0	0	2315115
f. Fees & Honorarium	19152853	0	0	0	19152853	19695832	0	0	0	19695832
g. Leave salary and Pension Contribution	13153617	0	0	0	13153617	6165479	0	0	0	6165479
h. Others	328673239	0	10396000	0	339069239	217066027	0	665812	0	217731839
Total Establishment Expenses	23788327610	0	842066248	0	24630393858	19725213581	0	11384753	0	19736598334
(B) Pension Expenses										
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	12766064073	0	0	0	12766064073	11514604808	0	93732807	0	11608337615
Total (A+B)	36554391683	0	842066248	0	37396457931	31239818389	0	105117560	0	31344935949

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total
1. Chemicals & consumables	613221885	27360338	37593889	0	678176112	552072699	0	0	0	552072699
2. Glassware	94083015	3737679	1026800	0	98847494	129441512	0	0	0	129441512
3. Fertilizers	50601179	0	242038	0	50843217	405663932	0	0	0	405663932
4. Seeds	140033158	0	6026000	0	146059158	41298560	0	0	0	41298560
5. Salts & Minerals	18258475	0	0	0	18258475	1084274	0	0	0	1084274
6. Farm manure	1082781325	1637959	28531000	0	1112950284	840942428	0	0	0	840942428
7. Other consumables	245430661	185906	1500000	0	247116567	219951181	0	0	0	219951181
8. Photograph/Audiovisual Expenses	2067860	0	0	0	2067860	2824355	0	0	0	2824355
9. Computer Hire charges	46957646	0	0	0	46957646	19982067	0	0	0	19982067
10. Purchase of Animal for Research	14842122	0	2890000	0	17732122	15044412	0	0	0	15044412
11. Feeding and upkeep of Animals	207155496	0	13500000	0	220655496	233016250	0	0	0	233016250
12. Other research expenditure	1378635789	4545551	88821226	0	1472002566	1306794357	0	0	0	1306794357
Total	3894068612	37467433	180130953	0	4111666998	3403016026	0	0	0	3403016026

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Schedule 18 – Administrative Expenses

Amount in Rupees

	Current Year			Previous Year		
	Govt. grant	NAHEP	Revenue Generation	Govt. grant	NAHEP	Revenue Generation
A. Infrastructure						
a) Rent, Rates & Taxes	89141032	357058	0	100420777		100420777
b) Electricity Charges	1047140750	1949204	474029	1076332149		1076332149
c) Water Charges	60308291	0	966000	64939032		64939032
d) Security Charges	798235833	2637346	17161391	711638799		711638799
e) Vehicle Running Expenses	143328800	745866	313727	146323662		146323662
f) Insurance	13235716	30130	1220	14635380		14635380
B. Communication						
a) Postage & Telegram	15687402	0	375000	19165646		19165646
b) Telephones & Fax	42622921	1056796	1000	51225677		51225677
C. Repairs & Maintenance						
a) Buildings	621566903	9083091	19299810	1064148902		1064148902
b) Plants & Machinery	101258087	7900	557013	82251324		82251324
c) Furniture & Fixtures	18052323	0	0	10341765		10341765
d) Vehicle	54203636	94910	20000	46958871		46958871
e) Office Equipment	163519260	96728	15954	127355816		127355816
f) Computers	56793214	0	0	49017480		49017480
g) Roads	14447302	0	8900	21263091		21263091
D. Others						
a) Printing & Stationery (consumables)	177587379	1009858	40500	174160569		174160569
b) Newspapers & Periodicals	17793974	77906	59500	8434779		8434779
c) Travel & Conveyance – Domestic	444250519	3609909	41345	354884325		354884325

Schedule 18 – Administrative Expenses (contd...)

Amount in Rupees

	Current Year			Previous Year			Total			
	Govt. grant	NAHEP	Revenue Generation	AP Cess	Total	Govt. grant		NAHEP	Revenue Generation	AP Cess
d) Travel – Foreign	641605	0	0	0	641605	3337922				3337922
e) Advertisement & Publicity	36989225	184644	30867	0	37204736	42263753				42263753
f) Legal & Professional charges	15327754	0	0	0	15327754	19718505				19718505
g) Auditor's remuneration	6979730	0	0	0	6979730	2194706				2194706
h) Hospitality expenses	24036385	46650	0	0	24083035	19979579				19979579
i) Bank charges	1363086	33429	0	0	1396516	2381887				2381887
j) Meeting expenses	65149235	1507808	5360	0	66662403	42510412				42510412
k) Steering & Monitoring Committee expenses	8524910	0	0	0	8524910	9237273				9237273
l) Loss on sale of assets	14013184	0	0	0	14013184	57859598				57859598
m) Provision for bad & doubtful debt/advances										
n) Irrecoverable balances written off	440165	0	0	0	440165	1305665				1305665
o) Other Miscellaneous expenses	1517263260	21984994	2960126	0	1542208380	1514015068				1514015068
Total	5569901881	44514227	42331742	0	5656747851	5838302412	0	0	0	5838302412

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Schedule 19 – Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	AP Cess	Govt. Grant	NAHEP	AP Cess
A) Grants given to State Agricultural Universities – Establishment of KVKs	7908118221	0	0	6957122688	0	0
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects	6653719147	700000	0	6074872217	0	0
C) Grants given to – Trainers Training Centres	400446	0	0	0	0	0
D) Financial Assistance to Scientific Societies	539432815	0	0	23979624	0	0
E) Others	3943178637	1572146000	0	4729012919	0	0
Total	19044849266	1572846000	0	17784987448	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2018-19

Schedule 20 – Miscellaneous Expenses

(Amount in Rupees)

	Current Year					Previous Year						
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Others	Total	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Others	Total
1. Publicity and exhibitions	32146812	6866	0	0	0	32153678	491999542	0	0	0	0	491999542
2. Guest House	54673927	0	101539	0	0	54775466	40861338	0	0	0	0	40861338
3. Human Resource Development	41908282	25033869	0	0	0	444116151	363117839	0	0	0	0	363117839
4. Revolving Fund Schemes-Expenditure	76173918	0	649	0	502544749	578719316	314110533	0	0	0	118935483	433046016
5. Others	753908219	1084029	73814000	0	5052907	833859155	482437089	0	0	0	0	482437089
Total	13359885158	26124764	73916188	0	507597656	1943623766	1692526342	0	0	0	118935483	1811461825

Schedule 21 : Prior Period Expenditure

Amount in Rupees

	Current Year	Previous Year
1. Prior Period Expenditure	4913759	116430
TOTAL	4913759	116430

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Finance & Accounts Officer

Kualia

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2018-19

Receipts and Payment Account for the Year Ended 31 March 2019 (New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
1. Opening balances:			I. Expenses:		
a) Cash in hand	15488414	15587241	a. Establishment	36043690184	30618471965
b) Bank balances			b. Administrative	6700993183	6615940415
>> in Current Accounts	16385140276	11380024817	c. Research	4242293000	3651214410
>> in Deposit Accounts	2339813856	1233278167			
>> in Savings Accounts	104141487	155389035	II. Payments against funds for various projects	20617695266	17784987448
>> in transit	14343500				
II. Grants Received from Govt. of India			III. Investments and Deposits		
Govt. Grant	73569255000	67408535000	a) Earmarked funds	0	0
NAHEP	2078900000		b) Own funds	0	0
A.P. Cess	0				
III. Donations and Contribution			IV. Expenditure on Fixed Assets and capital work-in-progress		
IV. Income on Investments from			a) Purchase of Fixed Assets	2240924998	1439202740
a) Earmarked Funds	549091	506573	b) Expenditure on Work in Progress	2465934055	1931010923
b) Own Funds	1581662	857490			
V. Interest Received			V. Repayment of un-utilized Grants/Loans/Borrowings	3995528567	472348377
a) Bank Deposits	1306124783	484938415			
b) Loans, Advances	70980504	85051417	VI. Deposits and Advances	18065675048	12851506454
VI. Deposits and Advances	18664691641	12986180289			

(continued)

Receipts and Payment Account for the Year Ended 31 March 2019 (New Format) (continued)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
VII. Other Income	2499101031	3802551504	VII. Other payments	5099990411	3426608995
VIII. Loans and Borrowings	0	0	VIII. Closing Balances		
			a) Cash in hand	16916457	15488414
IX. Misc. Receipts	3355937233	97319310	b) Bank Balances		
			• in current Accounts (Institute)	1858331513	16385140276
			• in current Accounts (NAHEP)	262049671	0
			• in Deposit Accounts	1973968211	2339813855
			• in Savings Account	93946664	104141487
			c) In transit	1111250	14343500
Total	120406048478	97650219259	Total	120406048478	97650219259



(G.P. Sharma)
Director (Finance)



(Kunal Kalia)
F&AO (Accounts)

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 projects advances against sponsored projects", through Bank account (payments made), and through Journal entries (crediting Overhead Recovery Account, Intellectual fee etc). Simultaneously, after determining the shares of the Council, welfare fund and the scientific and other staff, these heads are credited by debit to Overhead Recovery account and Intellectual fee account. The share of Intellectual fee pertaining to the Council is treated as income in the Income and Expenditure Account. Overhead Recoveries and Equipment Usage Recoveries are treated as abatement of revenue expenditure for the year.

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

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

SCHEDULE 23: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (2018-19)

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.)	77.47	78.92
2 Letters of credit opened by the bank on behalf of the Council	8065.22	6249.08
3 Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	4946.29	2737.81
TOTAL	13088.98	9065.81

3. Break up of Grants utilized for Capital Exp during 2018-19

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	2546540990	1351123319	564915970	197331857	4659912136
NAHEP	8317730	32199659	0	6429528	46946917
TOTAL	2554858720	1383322978	564915970	203761385	4706859053

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:

Description	Schedule No.	Institutes' data	Modified Values in A/cs	Difference
Opening Balance	9A	3152479383	3992761567	-840282184
Grants Received	9A	75798491481	73569255000	2229236481
Grants Refunded during the year	9A	5487930957	3995528567	1492402390
Capital + Revenue Expenditure	9A	70703306650	70703306650	0
Net effect - Closing balance	9A	2759733257	2863181350	-103448093

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

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	-103448093
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	14556179
3. Opening balance of Capital Fund changed from institutes' data as per 18-19 A/cs of ICAR (Institutes' Data – Rs. 52604706777 – Accounts 17-18 Closing balance – Rs. 51756957945)	847748832
Total Adjustments carried out in Consolidated Annual Accounts	758856918

#Government Grants : Rs. 14556179 (CRR, CUTTACK- 108245.00; CTRI, RAJAHMUNDRY- 4596066; IARI, NEW DELHI- 375332; SBI, COIMBATORE- 598881; NBAIL, BANGALORE- 1905671; Dte. OF MAIZE RESEARCH, NEW DELHI- 189998; Dte. OF OILSEED RESEARCH, HYDERABAD- 68548; CPRI, SIMLA- 82528 ; NRC CITRUS, NAGPUR- 102595; NRC LITCHI, MUZAFFARPUS- 11681; CRIDA, HYDERABAD- 5269426; NIASM, BARAMATI- 27356; IVRI, IZATNAGAR- 994234; CIFA, BHUBANESHWAR- 32500; CMFRI, COCHIN- 37025; ATARI GUWAHATI- 155056)

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 2018-19):

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 31.3.2019 and the Income and Expenditure Account for the year ended on that date.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Balance Sheet of GPF and CPF as on 31.03.2019

(Amount in Rupees)

LIABILITIES	Schedule	Current year	Previous year
GPF Subscription & Interest thereupon	1	17,175,022,925.00	15,632,015,626.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,338,406,771.75	2,185,526,157.58
Other Liability	8	0.00	10,490,136.00
Total		19,513,429,696.75	17,828,031,919.58

ASSETS	Schedule	Current year	Previous year
Investments	4	18,661,276,809.00	17,148,131,261.00
Interest Accrued on Securities/ FDs	5	544,885,913.34	382,336,660.67
GPF Recoveries of March 2019	6	302,201,486.00	287,942,284.00
Cash at Bank		5,065,488.41	9,621,713.91
Total		19,513,429,696.75	17,828,031,919.58

Significant Accounting Policies	7
Notes to Accounts	8



Director (Finance)



Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Income and Expenditure Account of GPF / CPF
for the period ending 31.3.2019

(Amount in Rs.)

INCOME	Current year	Previous year
Interest Received	721,768,208.32	916,319,528.44
Interest Accrued (2018-2019)	544,885,913.35	269,330,627.19
Total	1,266,654,121.67	1,185,650,155.63
<hr/>		
Expenditure	Current year	Previous year
Interest credited to Members' a/cs		
a) GPF	1,205,383,000.00	1,081,999,773.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	61,271,121.67	103,650,382.63
Total	1,266,654,121.67	1,185,650,155.63


Sr. F. & A.O.

Schedule 1**GPF Liabilities for ICAR as a whole as on 31.03.2019***(Amount in Rs.)*

PARTICULARS	Current Year	Previous Year
Opening Balance	15,632,015,626.00	14,151,755,503.00
ADD		
GPF Subscriptions during the year	3,471,850,613.00	
GPF Refunds during the year	136,583,220.00	
Book Transfers during the year (credit)	175,768,371.00	
Cash Transfers during the year (credit)	0.00	
	3,784,202,204.00	3,634,213,734.00
LESS		
GPF Provision for March 2017-18	287,942,284.00	249,907,334.00
LESS		
Book Transfer for 2017-2018	9,313,088.00	3,705,840.00
ADD		
Interest on GPF	1,205,383,000.00	1,081,999,773.00
LESS		
GPF advance during the year	139,184,901.00	
GPF Withdrawl during the year	3,145,883,835.00	
Book Transfers during the year (Debit)	167,217,396.00	
Cash Transfers during the year (Debit)	0.00	
	3,452,286,132.00	3,279,595,582.00
Total GPF Balance	16,872,059,326.00	15,334,760,254.00
ADD		
GPF Subscription (for March Provision 2019)	290,272,523.00	
GPF Refund (for March Provision 2019)	11,928,963.00	
	302,201,486.00	287,942,284.00
ADD		
Book Transfers in transit (Difference of debits over credits)	762,113.00	9,313,088.00
TOTAL GPF LIABILITY	17,175,022,925.00	15,632,015,626.00


Sr. F. & A.O.

Schedule 2**CPF Liabilities for ICAR as a whole as on 31.03.2019****(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



Sr. F. &A.O.

Schedule 3**Detail of Reserve as on 31.03.2019**

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening Balance (as on 01.04.2018)	2,185,526,157.58	2,069,961,503.95
ADD		
Excess Liability adjusted*	281,716.00	336,256.00
Excess of Income over expenditure	61,271,121.67	103,650,382.63
Liability towards institutes as on 31.03.2019	145,363,183.00	37,524,412.00
GPF Receivable 2017-18 from ICAR institutes	6,337,117.00	787,290.00
LESS		
Other expenses	17,177,337.50	0.00
GPF Receivable 2018-19 from ICAR institutes	5,670,774.00	6,337,117.00
Liability towards institutes for 2017-18 discharged during 2018-19	37,524,412.00	20,396,570.00
Closing Balance as on 31.03.2019	2,338,406,771.75	2,185,526,157.58

*Refer Notes to Accounts



Sr. F. & A.O.

Schedule 4**Investment Statement as on 31.03.2019**

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening Balance (as on 01.04.2018)	17,148,131,261.00	14,992,276,809.00
LESS Matured Investments		
a) Fixed Deposits / Securities	2,900,000,000.00	22,210,000,000.00
b) Short term investment in FD with SBI	49,981,254,452.00	
	52,881,254,452.00	
ADD Investments		
a) Fixed Deposits / Securities	16,269,000,000.00	24,365,854,452.00
b) Short term investments in FD with SBI	38,125,400,000.00	
	54,394,400,000.00	
TOTAL (As on 31.03.2019)	18,661,276,809.00	17,148,131,261.00



Sr. F. & A.O.

Schedule 5

Details of Accrued Interest as on 31.03.2019

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening balance	382,336,660.67	973,672,760.04
LESS		
<i>Accrued interest upto 31.03.18 received in cash during financial year 2018-2019</i>		
a) Interest on FDs for which interest has been received on maturity	323,636,118.24	800,326,148.39
b) Interest on Bonds/Securities for which interest has been received in cash	58,700,542.44	60,340,578.17
	382,336,660.68	
ADD		
<i>Interest received /accrued for the period 01.04.2018 to 31.03.2019</i>		
a) Interest on Bonds/Securities/FDs for which interest is to be received on maturity (Sub Schedule 5a)	260,511,562.35	210,630,084.75
b) Accrued interest on Bonds/Securities for which interest is also received in cash (Sub Schedule 5b)	284,374,351.00	58,700,542.44
	544,885,913.35	
Closing Balance (as on 31.03.2019)	544,885,913.34	382,336,660.67


Sr. F.& A.O.

Schedule 6

Outstanding GPF Provision as on 31.03.2019

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening balance	287,942,284.00	249,907,334.00
LESS		
Amount Recovered for the year 2017-18	287,942,284.00	249,907,334.00
ADD		
Outstanding GPF Provision for the year 2018-19	302,201,486.00	287,942,284.00
Closing Balance	302,201,486.00	287,942,284.00

Summary of Book Transfers

(Amount in Rupees)

Particulars	Current Year	Previous Year
Opening balance	9,313,088.00	3,705,840.00
LESS		
Book Transfer (Credit)	175,768,371.00	332,384,968.00
ADD		
Book transfer (Debits)	167,217,396.00	337,992,216.00
Closing Balance	762,113.00	9,313,088.00


Sr. 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 2018-19, the payable interest rate was 7.60% up to September 2018 and 8% from October 2018 till March 2019
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. 1453.63 lakhs was payable to ICAR institutes as on 31.3.2019 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-1 in the Annual Accounts 2018-19. GPF receivable of Rs. 56.70 lakhs the year 2018-19 from ICAR institutes has also been included in Annexure-2.
- 2 An amount of Rs. 375.24 lakhs payable to ICAR institutes as on 31.3.2018 towards GPF account settlement with the Council is included in the total liability towards subscribers as attached in Annexure-2 in the Annual Accounts 2018-19. GPF receivable of the year 2018-19 from ICAR institutes has also been included in Annexure-1.
- 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" in the last financial year hasbeen remitted in this Financial Year.
- 5 7.68% securities having a face value of Rs 9000000000 was purchased for Rs 9189000000 and the same have been depicted at the cost value.
- 6 Liability of Rs 441716 of IIRR Hyderabad and receivable of Rs 160000 of IIMR Ludhiana being reconciled and adjusted and net effect of Rs 281716 have been taken as addition to reserve.

Annexure-1**GPF Liability towards ICAR Institute as on 31.03.2019****Amount (Rupees)**

Sl. No.	Institute	Amount
1.	IARI, New Delhi	21,661,112.00
2.	CISH, Lucknow	11,310,622.00
3.	IGFRI, Jhansi	12,721,481.00
4.	IISR, Lucknow	12,366,334.00
5.	IVRI, Mukteshwar	10,299,577.00
6.	NBSS & LUP, Nagpur	9,866,718.00
7.	NDRI, Karnal	8,886,635.00
8.	IVRI, Izzatnagar	7,617,504.00
9.	CAZRI, Jodhpur	7,094,962.00
10.	IASRI, New Delhi	6,830,950.00
11.	NBFGR, Lucknow	6,271,058.00
12.	CRIJAF, Barrackpore	3,766,206.00
13.	CIFA, Bhubaneshwar	3,672,820.00
14.	CIRCOT, Mumbai	3,336,265.00
15.	CSSRI, Karnal	3,291,445.00
16.	CMFRI, Kochi	3,113,102.00
17.	CIFE, Mumbai	2,991,000.00
18.	VPKAS, Almora	2,578,975.00
19.	CICR, Nagpur	2,413,861.00
20.	NIBSM, Raipur	2,308,812.00
21.	NIRJAFT Kolkata	963,085.00
22.	CCRI, (NRC Citrus) Nagpur	756,372.00
23.	ATARI-V, Hyderabad	341,930.00
24.	NIASM, Baramati	452,958.00
25.	IIVR, Varanasi	165,000.00
26.	DGR (Groundnut), Junagarh	164,466.00
27.	NRC Litchi, Muzzaffarpur	77,000.00
28.	NIASM, Baramati	40,020.00
29.	CARI, Izzatnagar	2,910.00
30.	ICAR Research Complex For NEH, Barapani	3.00
GRAND TOTAL		145,363,183.00

GPF Receivables from Institute as on 31.03.2018

Amount (Rupees)

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.	NIBSM	135,000.00
7.	NRC- Litchi. Muzzaffarpur	77,000.00
8.	ATARI, Kolkata	40,677.00
9.	CISH, Lucknow	15500.00
10.	NRC, Meat, Hyderabad	13,500.00
11.	NBAIM, Mau	4,000.00
12.	CARI, Izzatnagar	2,910.00
13.	IINRG, Ranchi	2,100.00
14.	CITH, Srinagar	60.00
15.	NIRJAFT	14.00
2016-2017		
16.	NCIPM, New Delhi	15,000.00
17.	CIRC, Meerut	3,600.00
18.	IIMR, Hyderabad	1.00
Total		6,337,117.00


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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	1,852,709.00
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, Guwahati	4,000.00
	2016-2017	
19	NBAIM, Mau	248,000.00
20	IIVR, Varanasi	141,396.00
21	CPCRI, Vitthal	112,584.00
22	NRC- Equines, Hissar	85,000.00
23	CIAH, Bikaner	28,000.00
	Total GPF Liability	37,524,412.00

GPF Receivables from Institute as on 31.03.2019

Sl. No.	Name of ICAR units	Amount
1.	NBSS & LUP, Nagpur	3,656,400.00
2.	ICAR RES. COM. EASTERN REG., Patna	1,005,587.00
3.	CRRRI (NRRI), Cuttack	500,000.00
4.	ICAR RES. COMPLEX(CCARI), Goa	333,400.00
5.	IISS, Bhopal	99,683.00
6.	IIPR, Kanpur	35,000.00
7.	IINRG (ILRI), Ranchi	20,000.00
8.	CIFT, Kochi	20,000.00
9.	CSSRI, Karnal	703.00
10.	IIMR Ludhiana	1.00
GRAND TOTAL		5,670,774.00



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Annexure 3 - 5A

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

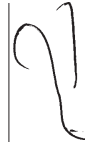
Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2018-19	Days	Accrued Interest 2018-19
1 IDBI Bank, Red Cross Road, New Delhi	7.11%	01.06.2018	01.06.2019	1330000000.00	97,114,296.00	-	304	80,230,341.00
2 IDBI Bank, Red Cross Road, New Delhi	7.26%	03.07.2018	03.07.2019	2500000000.00	186,501,399.00	-	271	137,093,292.00
3 Andhra Bank Canaught Place New Delhi	7.48%	18.12.2018	18.12.2019	3000000000.00	230,773,257.00	-	103	64,703,086.00
4 Punjab & Sindh Bank Canaught Place New Delhi	6.81%	19.02.2018	01.06.2019	2100000000.00	4,093,272.00	-	41	1,691,516.00
5 Punjab & Sindh Bank Canaught Place New Delhi	7.51%	19.03.2019	19.03.2020	2500000000.00	19,310,400.00	-	12	656,116.00
				7,290,000,000.00	537,792,624.00	-		284,374,351.00
				9,472,276,809.00				544,885,913.35

Annexure 3 - 5B

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2018-19	Days	Interest for 2017-2018 earned	Interest for 2018-2019 earned	Interest for 2018-2019 accrued
A CENTRAL GOVT. SECURITIES										
1 Special Deposit Scheme (SBI)	Floating	4.09.1987	To be renewed every yr.	1,896,276,809.00	Annually (Jan 1)	146,013,314.00	90	36,818,016.41	109,195,297.59	36,003,282.90
1 Government Security (face value 900 crore)	7.68%	21.12.2018	21.12.2023	9,189,000,000.00	15.12 & 15.6	-	107	-	-	202,625,753.42
			Total 'A'	1,896,276,809.00		146,013,314.00				238,629,036.32
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)		170,895,314.00		58,700,542.44	112,194,771.56	260,511,562.35

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 2018-19	Days	Up to Interest 2017-18	Interest 2018-19	Interest for 2018-2019 accrued
1 Corporation Bank @7.05% for 2 years	7.05%	01.07.2016	01.07.2018	2100000000.00	315,023,921.00	315,023,921.00	91	273,196,335.68	41,827,585.32	0.00
2 Andhra Bank @5.85% for 1 year	5.85%	14.08.2017	14.08.2018	800000000.00	47,836,722.00	47,836,722.00	233	29,917,259.00	17,919,463.00	0.00
3 State Bank of India @5.75% for 16 days	5.75%	19.03.2018	04.04.2018	403150685.00	1,016,161.00	1,016,161.00	4	825,630.81	190,530.19	0.00
4 State Bank of India @6.7% for 46 days	5.75%	04.04.2018	20.05.2018	404166846.00	3,412,718.00	3,412,718.00	46	190,530.40	47,632.60	0.00
5 State Bank of India @5.75% for 15 days	5.75%	20.03.2018	04.04.2018	100787671.00	238,163.00	238,163.00	4	-	853,046.00	0.00
6 State Bank of India @6.70% for 46 days	6.70%	04.04.2018	20.05.2018	101025834.00	853,046.00	853,046.00	46	-	4,651,316.60	0.00
7 State Bank of India @5.75% for 15 days	5.75%	20.03.2018	04.04.2018	9841916096.00	23,256,583.00	23,256,583.00	4	18,605,266.40	83,299,896.00	0.00
8 State Bank of India @6.70% for 46 days	6.70%	04.04.2018	20.05.2018	986572679.00	83,299,896.00	83,299,896.00	46	-	472,602.80	0.00
9 State Bank of India @5.75% for 15 days	5.75%	23.03.2018	07.04.2018	500000000.00	1,181,507.00	1,181,507.00	7	708,904.20	4,231,894.00	0.00
10 State Bank of India @6.70% for 15 days	6.70%	07.04.2018	23.05.2018	501181507.00	4,231,894.00	4,231,894.00	46	-	2,882,876.25	0.00
11 State Bank of India @5.75% for 16 days	5.75%	31.03.2018	16.04.2018	1220000000.00	3,075,068.00	3,075,068.00	16	192,191.75	10,470,356.00	0.00
12 State Bank of India @6.70% for 13 days	6.70%	16.04.2018	01.06.2018	1240000000.00	10,470,356.00	10,470,356.00	13	-	269,939,695.00	0.00
13 State Bank of India @6.7% for 138 days	6.70%	21.05.2018	08.10.2018	1050000000.00	269,939,695.00	269,939,695.00	138	-	12,804,446.00	0.00
14 State Bank of India @6.7% for 136 days	6.70%	23.05.2018	09.10.2018	505400000.00	12,804,446.00	12,804,446.00	136	-	8,342,466.00	0.00
15 State Bank of India @6.25% for 56 days	6.25%	16.08.2018	11.10.2018	870000000.00	8,342,466.00	8,342,466.00	56	-	50,732,203.00	0.00
16 Corporation Bank @6.61% for 46 days	6.61%	09.10.2018	24.11.2018	609000000.00	50,732,203.00	50,732,203.00	46	-	45,288,460.00	0.00
17 Punjab & Sindh Bank Canaught Place New Delhi	6.61%	09.10.2018	24.11.2018	521000000.00	45,288,460.00	45,288,460.00	46	-	7,330,762.00	0.00
18 Punjab & Sindh Bank Canaught Place New Delhi	6.61%	11.10.2018	26.11.2018	880000000.00	7,330,762.00	7,330,762.00	46	-	323,466.00	0.00
19 State Bank of India @5.75% for 41 days	5.75%	06.11.2018	17.12.2018	500000000.00	323,466.00	323,466.00	41	-	293,342.00	0.00
20 State Bank of India @5.75% for 31 days	5.75%	16.11.2018	17.12.2018	600000000.00	293,342.00	293,342.00	31	-	40,624,931.00	0.00
21 State Bank of India @5.75% for 21 days	5.75%	26.11.2018	17.12.2018	1228000000.00	40,624,931.00	40,624,931.00	21	-	3,633,749.00	0.00
22 State Bank of India @6.25% for 91 days	6.25%	18.12.2018	19.03.2019	230000000.00	3,633,749.00	3,633,749.00	91	-	609,573,436.76	0.00
				63,752,801,318.00	933,209,555.00	933,209,555.00	323,636,118.24	323,636,118.24	609,573,436.76	0.00


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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Receipts and Payments Account of the
ICAR General Provident Fund for the Year 2018-2019

(Amount in Rs.)

S.No.	Head of Account	Amount		S.No.	PAYMENTS Head of Account	Amount	
		Current Year	Previous Yr			Current Year	Previous Yr
1*	Opening Balance			1	GPF Payments		
	a) Cash at Bank	9621713.91	12373563.91		(Withdrawal/ Final withdrawal		
	b) FDRs & Securities	17148131261.00	14992276809.00		and advance at ICAR Headquarters	232153659.00	174319362.00
	(Annexure 1)				(Annexure 8)		
2	Hqrs. Subs./Recoveries/Refund	195306931.00	179313337.00	2	GPF Payments to Other Departments	0.00	0.00
	(Annexure 2)				(Annexure 9)		
3	Subs./Ref. from Deputationists	3360000.00	2330390.00	3	GPF Net deficit Payment to Institute	641354276.00	674231752.00
	(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)	1106992931.00	1038710802.00	5	Miscellaneous payments to other Department (GPF/GSLIS/LF)	53502640.50	7645078.00
6	Misc. Receipts from other Department (GPF/GSLIS/LF)	25835167.00	11958010.00	6	Excess of CPF Payments over Receipts	0.00	0.00
7**	Interest on Investments (Annexure 7 & 12b)	1104104869.00	1776986255.00	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	5065488.41	9621713.91
					b) FDRs & Securities	18661276809.00	17148131261.00
					(Annexure 12)		
	TOTAL	19593352872.91	18013949166.91		TOTAL	19593352872.91	18013949166.91


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* 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.

Annexure GPF 1

Details of Securities and Bonds in hand on 01.04.2018

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%	04.09.1987	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 1Yr.	5.85%	14.08.2017	14.08.2018	800000000.00
3	State Bank of India, Main Branch, N Delhi @ 5.75% for 15 days (upto 04.04.2018)	5.75%	19.03.2018	04.04.2018	403150685.00
4	State Bank of India, Main Branch, N Delhi @ 5.75% for 15 days (upto 04.04.2018)	5.75%	20.03.2018	04.04.2018	100787671.00
5	State Bank of India, Main Branch, N Delhi @ 5.75% for 15 days (upto 04.04.2018)	5.75%	20.03.2018	04.04.2018	9841916096.00
6	State Bank of India, Main Branch, N Delhi @ 5.75% for 15 days (upto 04.04.2018)	5.75%	23.03.2018	07.04.2018	500000000.00
7	State Bank of India, Main Branch @ 5.75% for 15 days (upto 16.04.2018)	5.75%	31.03.2018	16.04.2018	1220000000.00
Total "C"					14965854452.00
GRAND TOTAL (A+B+C)					17148131261.00

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


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Annexure GPF 2

Details of Receipts of GPF Subscription of Headquarter for the year 2018-2019

Months	Amount
April, 18	15,683,860.00
May, 18	15,685,050.00
June, 18	15,803,050.00
July, 18	16,103,950.00
August, 18	15,681,528.00
September, 18	15,859,438.00
October, 18	16,464,998.00
November, 18	16,532,998.00
December, 18	16,463,330.00
January, 19	16,418,330.00
February, 19	16,858,965.00
March, 19	17,751,434.00
Total	195,306,931.00

Annexure GPF 3

Details of Receipts with Respect to Deputationists (for the year 2018–19)

Month	Amount
April, 18	211,000.00
May, 18	245,000.00
June, 18	201,000.00
July, 18	200,000.00
August, 18	486,000.00
September, 18	295,000.00
October, 18	293,000.00
November, 18	231,000.00
December, 18	347,000.00
January, 19	299,000.00
February, 19	260,000.00
March, 19	292,000.00
Total	3,360,000.00


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Annexure GPF 4

Details of GPF receipts from other departments (for the year 2018–19)

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


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Annexure GPF 5**Details of GPF Receipt and Payments from ICAR Institutes
during the year 2018–19****(Amount in Rupees)**

Sl.No.	Name of the Institute	Receipts	Payments
1.	CICR, NAGPUR(COTTON)	14,746,848.00	80,813.00
2.	CRIJ&AF, BARRACKPORE	11,724,504.00	1,779,926.00
3.	NRRI, CUTTACK	14,324,224.00	19,104,111.00
4.	CTRI, RAJAHMUNDRY	8,779,612.00	17,264,772.00
5.	IARI, NEW DELHI	104,419,079.00	8,365,777.00
6.	IGFRI, JHANSI	18,697,117.00	14,799,998.00
7.	IIPR, KANPUR	7,752,575.00	7,272,281.00
8.	IISR, LUCKNOW	10,205,502.00	36,837,514.00
9.	NBAIM, MAU	4,047,000.00	2,535,000.00
10.	NBPGR, NEW DELHI	16,852,526.00	24,283,981.00
11.	SBI, COIMBATORE	21,546,449.00	237,200.00
12.	VPKAS, ALMORA	5,136,770.00	4,701,459.00
13.	DGR, JUNAGARH(GROUNDNUT)	8,053,043.00	4,061,638.00
14.	DRMR, BHARATPUR	6,186,000.00	938,000.00
15.	IIMR (Millets) (DSR), HYDERABAD (SORGHUM)	10,625,668.00	2,879,799.00
16.	DSR, INDORE (SOYABEAN)	9,487,795.00	2,710,655.00
17.	NCIPM, NEW DELHI	5,644,997.00	11,321,768.00
18.	NRCPB, NEW DELHI	7,336,007.00	6,323,670.00
19.	NBAII, BANGALORE	6,629,374.00	11,443,031.00
20.	IIMR(DMR) NEW DELHI(MAIZE)	1,937,000.00	334,076.00
21.	IIR(DOR) HYDERABAD(OILSEEDS)	9,424,129.00	11,947,397.00
22.	IIRR (DRR),HYDERABAD(RICE)	10,551,064.00	3,428,844.00
23.	IIW&BR(DWR), KARNAL(WHEAT)	17,860,236.00	1,487,734.00
24.	IISS (DSR),MAU(SEEDS)	1,320,700.00	3,515,697.00
25.	IIAB, RANCHI	504,000.00	500,000.00
26.	NIBSM, RAIPUR	2,800,000.00	-
27.	CIARI, PORT BLAIR	12,125,779.00	3,662,360.00
28.	CIAH, BIKANER	11,603,405.00	1,423,586.00
29.	CISH, LUCKNOW	6,977,648.00	11,653,449.00
30.	CITH, SRINAGAR	2,746,805.00	1,975,308.00
31.	CPCRI, KASARAGOD	11,240,868.00	4,162,453.00
32.	CPCRI, VITTAL	1,801,400.00	6,495,261.00

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
33.	CPCRI, KAYANGULAM, KRISHNAPURAM	4,506,427.00	711,870.00
34.	CPRI, SIMLA	25,146,614.00	13,532,646.00
35.	CTCRI, THIRUVANTHAPURAM	9,139,607.00	2,676,468.00
36.	IIHR, BENGALURU	10,076,431.00	28,517,262.00
37.	IISR, KOZHIKODE	9,752,843.00	6,796,815.00
38.	IIVR, VARANASI	9,380,171.00	14,046,611.00
39.	NRC BANANA, TIRUCHIRAPALLI	4,295,506.00	640,327.00
40.	Dte. OF CASHEW RESEARCH, PUTTUR	3,658,240.00	2,089,553.00
41.	CCRI, (NRC Citrus) NAGPUR	5,037,619.00	6,230,400.00
42.	NRC GRAPES, PUNE	5,685,778.00	4,015,100.00
43.	DMAPR, ANAND	2,031,915.00	847,329.00
44.	DMR, SOLAN (MUSHROOM)	4,787,000.00	672,000.00
45.	IIOPR (Dte. Of Oilpalm) PEDAVEGI	4,422,308.00	2,404,188.00
46.	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	3,851,400.00	220,275.00
47.	NRC ORCHIDS, SIKKIM	2,048,000.00	2,584,962.00
48.	NRC SEED SPICES, AJMER	3,362,770.00	2,130,963.00
49.	NRC LITCHI, MUZAFFARPUR	2,039,800.00	1,427,000.00
50.	NRC POMEGRANATE, SOLAPUR	1,736,000.00	570,000.00
51.	DIRECTORATE OF FLORICULTURE, PUNE	794,000.00	480,000.00
52.	CAZRI, JODHPUR	23,527,583.00	14,683,586.00
53.	CRIDA, HYDERABAD	14,729,751.00	8,346,275.00
54.	IIS&WC, (CSWCR&TI) DEHRADUN	19,343,040.00	16,332,136.00
55.	CSSRI, KARNAL	18,912,448.00	17,341,438.00
56.	ICAR RES. COM. NEH REGION, BARAPANI	13,203,525.00	18,138,717.00
57.	ICAR RES. COM. EASTERN REG., PATNA	13,498,034.00	2,357,104.00
58.	CCARI, GOA	4,585,088.00	769,700.00
59.	IISS, BHOPAL	12,843,852.00	1,820,449.00
60.	NBSS & LUP, NAGPUR	16,262,442.00	439,435.00
61.	NIASM, BARAMATI	3,639,500.00	621,500.00
62.	IIWM, (DtWM) BHUBANESWAR	8,799,391.00	3,191,755.00
63.	CAFRI, (NRC AGROFORESTRY), JHANSI	11,569,100.00	1,207,000.00
64.	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	6,321,966.00	3,405,175.00
65.	IIFSR (PDFSR) MODIPURAM	7,494,400.00	2,463,758.00
66.	CIAE, BHOPAL	13,604,674.00	15,753,862.00
67.	CIPHET, LUDHIANA	4,965,368.00	1,841,552.00

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
68.	CIRCOT, MUMBAI	8,927,311.00	5,998,070.00
69.	IINR&G, (ILRI), RANCHI	7,270,764.00	4,008,163.00
70.	NIRJ&AFT (JTRL), KOLKATA	8,526,830.00	4,975,791.00
71.	CARI, IZATNAGAR	9,435,170.00	4,451,179.00
72.	CIRB, HISAR	17,189,401.00	895,539.00
73.	CIRG, MAKHDOOM	1,833,195.00	9,659,667.00
74.	CSWRI, AVIKANAGAR	13,280,423.00	6,243,878.00
75.	IVRI, BENGALURU	7,104,322.00	3,314,325.00
76.	NIHSAD (HSADL),BHOPAL	6,403,850.00	5,815,528.00
77.	IVRI, IZATNAGAR	40,216,002.00	23,923,825.00
78.	IVRI, MUKTESWAR	5,595,062.00	3,702,352.00
79.	NBAGR, KARNAL	22,889,684.00	7,949,619.00
80.	NDRI, BANGALORE	4,910,395.00	1,632,410.00
81.	NDRI, KARNAL	36,011,032.00	5,475,804.00
82.	NIANP, BENGALURU	10,934,378.00	4,681,216.00
83.	NRC CAMEL, BIKANER	5,726,243.00	10,348,636.00
84.	NRC EQUINES, HISSAR	12,715,920.00	4,671,081.00
85.	NRC MEAT, HYDERABAD	4,119,085.00	2,904,800.00
86.	NRC MITHUN, JHARNAPANI	2,850,316.00	877,109.00
87.	NRC PIG, GUWAHATI	1,287,000.00	829,649.00
88.	NRC YAK, DIRANG	1,604,025.00	602,800.00
89.	NIVEDI (PDADMAS), BENGALURU	7,275,185.00	–
90.	PD FOOT & MOUTH DISEASE(PDFMD), MUKTESHWAR	641,000.00	297,000.00
91.	CIRC, (PD Cattle) MEERUT	8,619,153.00	689,447.00
92.	DPR (PDP) HYDERABAD (POULTRY)	8,076,371.00	2,866,541.00
93.	CIBA, CHENNAI	11,010,831.00	736,667.00
94.	CIFRI, BARRACKPORE	12,233,970.00	8,073,988.00
95.	CIFA, BHUBANESHWAR	21,235,826.00	274,390.00
96.	CIFE, MUMBAI	15,701,070.00	13,820,306.00
97.	CIFT, KOCHI	11,556,965.00	10,142,982.00
98.	CMFRI, KOCHI	12,952,705.00	19,033,528.00
99.	NBFGR, LUCKNOW	7,280,740.00	507,979.00
100.	DCWFR, BHIMTAL(COLD WATER)	3,894,000.00	3,025,026.00
101.	IASRI, NEW DELHI	22,761,312.00	9,288,221.00
102.	NCAP(NIAP)(NAPR), NEW DELHI	6,672,116.00	12,216,845.00
103.	NAARM, HYDERABAD	12,809,389.00	8,697,454.00
104.	CIWA, (DRWA) BHUBANESHWAR (WOMEN)	4,480,200.00	868,600.00

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
105.	ATARI-I, LUDHIANA	3,311,400.00	1,150,000.00
106.	ATARI-II, JODHPUR	2,481,400.00	666,200.00
107.	ATARI-III, KANPUR	2,364,200.00	1,275,600.00
108.	ATARI-IV Patna	360,000.00	–
109.	ATARI-V, KOLKATA	4,036,961.00	1,853,440.00
110.	ATARI-VI Guwahati	1,250,000.00	–
111.	ATARI-VII, BARAPANI	1,292,950.00	262,175.00
112.	ATARI-VIII Pune	600,000.00	–
113.	ATARI-IX, JABALPUR	1,490,015.00	400,645.00
114.	ATARI-X HYDERABAD	2,740,620.00	4,457,832.00
115.	ATARI-XI, BENGALURU	1,913,429.00	793,200.00
116.	NRC-IF, Motihari	980,000.00	160,000.00
117.	ICAR HEADQUARTERS	–	–
	GRAND TOTAL	1,106,992,931.00	641,354,276.00


Sr. F.& A.O.

Annexure GPF 6

Details of Miscellaneous receipts from other departments along with subscription of GPF for the year 2018-19

Head/ Month	Apr, 18	May, 18	Jun, 18	Jul, 18	Aug, 18	Sep, 18	Oct, 18	Nov, 18	Dec, 18	Jan, 19	Feb, 19	Mar, 19	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./ SCOOT.ADVANCE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC. RECEIPTS (BC)	1683474.00	18310.00	120.00	0.00	0.00	3513698.00	7853163.00	554305.00	9595663.00	2616434.00	0.00	0.00	25835167.00
TOTAL	1683474.00	18310.00	120.00	0.00	0.00	3513698.00	7853163.00	554305.00	9595663.00	2616434.00	0.00	0.00	25835167.00

Sr. F. & A. O.

Annexure GPF 7

Details of Receipt of Interest on Investments made out of GPF Account (For the Year 2018-19)

Month	Amount	Monthly total	Details
April, 18	3075068.00		SBI, N.Delhi @5.75% for 16 days (31.03.18 to 16.04.18)
		3075068.00	
May, 18	24882000.00		PFC Bond 2020 Annual interest
	106556479.00		SBI, N.Delhi @6.7% for 46 days (1.02.18 to 20.05.18)
	4428879.00		SBI, N.Delhi @6.7% for 46 days (4.04.18 to 20.05.18)
	5413401.00		SBI, N.Delhi @6.7% for 46 days (4.04.18 to 20.05.18)
	1091209.00		SBI, N.Delhi @6.7% for 46 days (7.04.18 to 23.05.18)
		142371968.00	
June, 18	10470356.00	10470356.00	SBI, N.Delhi @6.7% for 46 days (16.04.18 to 01.06.18)
July, 18	315023921.00		Corporation Bank, N.Delhi @7.05% for 46days (01.07.16 to 01.07.18)
		315023921.00	
August, 18	47836722.00	47836722.00	Andhra Bank, N.Delhi @5.85% for 1 Yr.
September, 18	0.00	0.00	SBI, New Delhi, @6.75% for 9.7.2018 to 09.10.2018
October, 18	269939695.00		SBI, New Delhi, @6.7% for 9.7.2018 to 09.10.2018
	12804446.00		SBI, New Delhi, @6.7% for 9.7.2018 to 09.10.2018
	8342466.00		SBI, New Delhi, @6.25% for 56 days 16.8.2018 to 11.10.2018
		291086607.00	
November, 18	50732203.00		Corporation Bank, N.Delhi @6.61% for 46 days 09.10.18 to 24.11.18
	45288460.00		Punjab & Sind Bank, N.Delhi @6.61% for 46 days 09.10.18 to 24.11.18
	7330762.00		Punjab & Sind Bank, N.Delhi @6.61% for 46 days 11.10.18 to 26.11.18
		103351425.00	

Month	Amount	Monthly total	Details
December, 18	323466.00		SBI, N.Delhi @5.75% for 20 days 27.11.18 to 17.12.18
	293342.00		SBI, N.Delhi @5.75% for 20 days 27.11.18 to 17.12.18
	40624931.00		SBI, N.Delhi @5.75% for 21 days 26.11.18 to 17.12.18
		41241739.00	
January, 19	146013314.00	146013314.00	Special Deposit Scheme (SDS) interest (01.01.2018 to 31.12.2018)
February, 19	0.00	0.00	
March, 19	3633749.00	3633749.00	SBI, N.Delhi@6.25% for 91 days (18.12.18 to 19.03.2019)
TOTAL		1104104869.00	



Sr. F. &A.O.

Annexure GPF 8

**Details of GPF Payments (Advance/ withdrawal) to Subscribers
at Headquarters for the year 2018-2019**

Month	Amount
April, 18	10,988,664.00
May, 18	9,855,026.00
June, 18	19,308,312.00
July, 18	30,462,501.00
August, 18	31,226,544.00
September, 18	42,532,741.00
October, 18	8,371,715.00
November, 18	14,028,000.00
December, 18	9,694,273.00
January, 19	28,719,094.00
February, 19	12,109,032.00
March, 19	14,857,757.00
TOTAL	232,153,659.00

Annexure GPF 9

**Details of Payments made to other Departments
during the year 2018-2019**

Month	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


Sr. F. & A.O.

Annexure GPF 10

Details of Bank Charges Payments for the year 2018-2019

Month	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


Sr. F. & A.O.

Annexure GPF 11

Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2018-2019

Head/ Month	Apr. 18	May, 18	Jun, 18	Jul, 18	Aug, 18	Sep, 18	Oct, 18	Nov, 18	Dec, 18	Jan, 19	Feb, 19	Mar, 19	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./SCOOT. ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHERS	0.00	12191920.00	354305.00	0.00	14000.00	13683194.00	9313926.00	243200.00	17698771.00	0.00	0.00	3324.50	53502640.50
TOTAL	0.00	12191920	354305.00	0.00	14000.00	13683194.00	9313926.00	243200.00	17698771.00	0.00	0.00	3324.50	53502640.50


 Sr. F. & A.O.

Break-up of misc expenses:
 Liability of 2017-2018 discharged (Balance Sheet) 10490136.00
 Amount paid being returned from institute (PI see Annex 6) 25835167.00
 Miscellaneous expenses taken to Sch 3 (Reserve) 17177337.50
TOTAL 53502640.50

Annexure GPF 12

Details of Securities and Bonds in Hand on 31.03.2019

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%	04.09.1987	To be renew every yr.	1896276809.00
2	Govt. Stock 7.68% 2023	7%	21.12.2018	21.12.2023	9189000000.00
	TOTAL			Total "A"	11085276809.00
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, Red Cross Road, New Delhi @7.11% for 1 Yr.	7.11%	01.06.2018	01.06.2019	1330000000.00
2	IDBI Bank, Red Cross Road, New Delhi @7.26% for 1 year	7.26%	03.07.2018	03.07.2019	2500000000.00
3	Andhra Bank Cannought Place, New Delhi @7.48 % for 1 Year	7.48%	18.12.2018	18.12.2019	3000000000.00
4	Punjab & Sindh Ban Connought Place, New Delhi @6.81% for 102 days (up to 01.06.2019)	6.81%	19.02.2019	01.06.2019	210000000.00
5	Punjab & Sind Bank, Cannought Place, New Delhi @7.51% for 1 Year	7.51%	19.03.2019	19.03.2020	250000000.00
				Total "C"	7290000000.00
GRAND TOTAL (A+B+C)					18661276809.00

Investment Statement (Summary) for the year 2018-2019

Particulars	(Amount in Rs.)
Opening Balance	17148131261.00
Less: Maturity	
a) BONDS/SECURITIES (Annexure GPF 12 (a &b))	52881254452.00
	52881254452.00
Add: Investment during the year	
a) BONDS/SECURITIES (Annexure GPF 12 (c&d))	54394400000.00
	54394400000.00
Closing Balance	18661276809.00


 Sr. F.& A.O.

Annexure GPF 12 (a)**Details of Maturities of Securities/ Bonds/
Bank Fixed Deposits, etc. for the year 2018–19**

Month	Principal	Month Total	Details
April, 18	0.00	0.00	
May, 18	0.00	0.00	
June, 18	0.00	0.00	
July, 18	2100000000.00	2100000000.00	Corporation Bank, N.Delhi @7.05% for 2 Years w.e.f 2.7.2016 to 2.7.2018
August, 18	800000000.00	800000000.00	Andhra Bank, N.Delhi @7.08% for 1 Yr. w.e.f 14.08.2018
September, 18	0.00	0.00	
October, 18	0.00	0.00	
November, 18	0.00	0.00	
December, 18	0.00	0.00	
January, 19	0.00	0.00	
February, 19	0.00	0.00	
March, 19	0.00	0.00	
TOTAL		2900000000.00	


Sr. F.& A.O.

Annexure GPF 12 (b)

Details of Maturities of Short Term Deposits (STDs) with State Bank of India during 2018–2019

Month	Principal	Month Total	Details
April, 18	1220000000.00		SBI, N.Delhi @5.75% for 16 days (31.03.2018 to 16.04.2018)
		1220000000.00	
May, 18	403150685.00		SBI, N.Delhi @6.70% for 62 days (19.03.2018 to 20.05.2018)
	100787671.00		SBI, N.Delhi @6.70% for 46 days (04.04.2018 to 20.05.2018)
	9841916096.00		SBI, N.Delhi @6.70% for 46 days (04.04.2018 to 20.05.2018)
	500000000.00		SBI, N.Delhi @6.70% for 46 days (07.04.2018 to 23.05.2018)
		10845854452.00	
June, 18	1240000000.00	1240000000.00	SBI, N.Delhi @6.70% for 46 days (16.04.2018 to 01.06.2018)
July, 18	0.00	0.00	
August, 18	0.00	0.00	
September, 18	0.00	0.00	
October, 18	10500000000.00		SBI, N.Delhi @6.70% w.e.f 21.05.18 to 09.10.18
	505400000.00		SBI, N.Delhi @6.70% w.e.f 23.05.18 to 09.10.18
	870000000.00		SBI, N.Delhi @6.25% for 56 days (16.08.18 to 11.10.18)
		11875400000.00	
November, 18	6090000000.00		Corporation Bank, N.Delhi @6.61% for 46 days (09.10.18 to 24.11.18)
	5210000000.00		Punjab & Sind Bank, N.Delhi @6.61% for 46 days (09.10.18 to 24.11.18)
	880000000.00		Punjab & Sind Bank, N.Delhi @6.61% for 46 days (11.10.18 to 26.11.18)
		12180000000.00	
December, 18	50000000.00		SBI, N.Delhi @5.75% for 20 days (6.11.18 to 17.12.18)
	60000000.00		SBI, N.Delhi @5.75% for 20 days (6.11.18 to 17.12.18)
	12280000000.00		SBI, N.Delhi @5.75% for 21 days (26.11.18 to 17.12.18)
		12390000000.00	
January, 19	0.00		
February, 19	0.00		
March, 19	230000000		SBI, N.Delhi @5.75% for 91 days (18.12.2018 to 19.03.2019)
		230000000.00	
TOTAL	49981254452.00	49981254452.00	


Sr. F. & A.O.

Annexure GFP 12 (c)**Details of Investment made in Bonds / Securities / Fixed Deposits
during the year 2018-19**

Month	Principal	Month Total	Details
April, 18	0.00	0.00	
May, 18	0.00	0.00	
June, 18	1330000000.00	1330000000.00	IDBI, New Delhi @7.11% for 1 year w.e.f 1.6.2018
July, 18	2500000000.00	2500000000.00	IDBI, New Delhi @7.26% for 1 year w.e.f 3.7.2018
August, 18	0.00	0.00	
September, 18	0.00	0.00	
October, 18	0.00	0.00	
November, 18	0.00	0.00	
December, 18	3000000000.00		Andhra Bank, New Delhi @7.48% for 1 year w.e.f 18.12.2019
	9189000000.00		Government Securities 7.68 maturing in 2023
		12189000000.00	
January, 19	0.00	0.00	
February, 19	0.00	0.00	
March, 19	2500000000.00	2500000000.00	Punjab & Sind, New Delhi @7.51% for 1 year w.e.f 19.03.2019
TOTAL		16269000000.00	


Sr. F. & A.O.

Annexure GPF 12 (D)**Details of Short Term Investment made with State Bank of India
during the year 2018-19**

Month	Principal	Month Total	Details
April, 18	1240000000		SBI, N.Delhi @6.70% for 46 days (16.04.2018 to 01.06.2018)
		1240000000.00	
May, 18	10500000000		SBI, N.Delhi @6.70% for 48 days (21.05.2018 to 08.07.2018)
	505400000		SBI, N.Delhi @6.70% for 46 days (23.05.2018 to 08.07.2018)
		11005400000.00	
June, 18	0.00	0.00	
July, 18		0.00	
August, 18	870000000	870000000.00	SBI, N.Delhi @6.25% for 56 days (16.08.2018 to 11.10.2018)
September, 18	0.00	0.00	
October, 18	5210000000	0.00	Punjab & Sind Bank, N.Delhi @6.61% for 46 days (09.10.2018 to 24.11.2018)
	6090000000	0.00	Corporation Bank, N.Delhi @6.61% for 46 days (09.10.2018 to 24.11.2018)
	880000000	0.00	Punjab & Sind Bank, N.Delhi @6.61% for 46 days (11.10.2018 to 26.11.2018)
		12180000000.00	
November, 18	50000000.00	0.00	SBI, N.Delhi @5.75% for 21 days (06.11.2018 to 27.11.2018)
	60000000.00	0.00	SBI, N.Delhi @5.75% for 11 days (16.11.2018 to 27.11.2018)
	12280000000.00	0.00	SBI, N.Delhi @5.75% for 21 days (26.11.2018 to 17.12.2018)
		12390000000.00	
December, 18	230000000	230000000.00	SBI, N.Delhi @6.25% for 91 days (18.12.2018 to 19.03.2019)
January, 19	0.00	0.00	
February, 19	2100000000.00	2100000000.00	Punjab & Sind, N.Delhi @6.81% for 102 days (19.02.2019 to 01.06.2019)
March, 19	0.00	0.00	
Total		38125400000.00	


Sr. F.& A.O.

**Receipts and Payments Account of the ICAR Contributory Provident Fund
for the year 2018-2019**

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


F.&A.O

Annexure CPF 1

Details of Receipts from Headquarters CPF employees during the year 2018–19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00

Annexure CPF 2

Details of receipts from Institute CPF employees during the year 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00



Sr. F.& A.O.

Annexure CPF 3

Details of receipts from ICAR Contribution to CPF during the year 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00

Annexure CPF 4

Details of receipts from Institute's Contribution to CPF subscribers during the year 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


Sr. F.& A.O.

Annexure CPF 5

Details of Payment as Advance/Withdrawal to CPF Subscribers at Headquarters during 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00

Annexure CPF 6

Details of Payment as Advance / Withdrawal to CPF Subscribers at Institutes during 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


Sr. F.& A.O.

Annexure CPF 7

Details of Payments as Final Withdrawal of ICAR's Contribution to CPF Subscribers at Headquarters during 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00

Annexure CPF 8

Details of Payments as Final Withdrawal of Institutes' Contribution to CPF Subscribers at Institutes during 2018-19

Months	Amount
April, 18	0.00
May, 18	0.00
June, 18	0.00
July, 18	0.00
August, 18	0.00
September, 18	0.00
October, 18	0.00
November, 18	0.00
December, 18	0.00
January, 19	0.00
February, 19	0.00
March, 19	0.00
TOTAL	0.00


Sr. 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 2019

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31 March 2019, 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 2021-22. The financial statements include the accounts of 123 units of ICAR. Out of these accounts of 43 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 draft 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 Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 4) - Rs. 1286.42 crore

The above includes closing balance of internal resource generation amounting to ₹ 263.46 crore whereas the same should have been shown under Capital Fund. This has resulted in overstatement of Current Liabilities and Provisions and understatement of Capital Fund by ₹ 263.46 crore.

A.2 Assets

A.2.1 Fixed Assets (Schedule 5) - ₹ 4065.16 crore

(i) The above does not include the land held by the 5 Research Stations / Research Centres under **CPCRI Kasaragod**.

(ii) The above does not include huge areas of land for utilization on research for agriculture and other related activities and residential purpose in respect of **CPRI, Shimla**. The Institute revealed value of freehold land at ₹ 1.53 crore whereas leasehold land has been shown as NIL. The entire land with CPCRI needs to be disclosed in the accounts. If no lease amount is being paid the area and the status of the land should be disclosed in the Notes to Accounts

B Income and Expenditure Account

B.1 Expenditure

B.1.1 Establishment Expenses (Schedule 16)- ₹ 3739.65 crore

The above includes provisions for Salary payable of ₹ 53.12 crore in respect of **National Dairy Research Institute (NDRI), Karnal** whereas the salary amounted to ₹ 5.31 crore. This has resulted in overstatement of Establishment Expenses with consequent understatement of Capital Fund and overstatement of Current Liabilities and Provisions by ₹ 47.80 crore.

C. Significant Accounting policies & Notes to Accounts (Schedule 22 & 23)

C.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.

C.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.

C.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 prescribes depreciation rates prescribed in Income tax Act is to be followed.

D. Grants in Aid

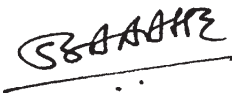
ICAR received grant in aid of ₹ 7564.54 crore during the year 2018-19. It utilized amount of ₹ 7243.21 crore leaving an unspent balance of ₹ 321.33 crore as on 31st March 2019.

E. 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 & 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 2019; 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



**Director General of Audit
(Central Expenditure)**

Place: New Delhi
Date: 27.01.2020

1. Adequacy of Internal Audit system

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

- Out of 118 units planned for Internal Audit during the year 2018-19 only 42 Units were audited by Institute of Public Auditors of India.
- 4194 internal audit paras were outstanding as on 31.03.2019.

2. Adequacy of Internal Control System

The Internal control system of ICAR needs to be strengthened as:-

- 20 disciplinary cases were pending as on 31.03.2019.
- 25 external audit paras of ICAR Hqrs. were outstanding as on 31.03.2019.
- Fixed Assets Register has been updated for the year 2018-19 by only 83 units of ICAR.
- Non adjustment of advances by ICAR Hqrs. and some of its test checked units.
- The fixed assets registers pertaining to ICAR Hqrs account and ICAR General account were not maintained in prescribed format.

3. Physical verification of fixed assets

- The Physical verification of Fixed Assets for the year 2018-19 was conducted by 86 units and under progress by 3 units.
- The Physical verification of Fixed Assets (Furniture and Fixtures & Computer and Accessories) pertaining to ICAR(HQ) was conducted up to 31.03.2018.

4. Physical verification of Inventory

- The physical verification of stationery and consumable for the year 2018-19 was conducted by 78 units and under progress by 11 units.

5. Regularity in payment of statutory dues

- As per accounts no statutory dues of more than six months were outstanding as on 31.03.2019.