



ICAR Annual Accounts and Audit Report 2020-21



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN, NEW DELHI

ICAR Annual Accounts and Audit Report 2020-21



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Krishi Bhawan, New Delhi

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2020–2021
Balance sheet as on 31st March 2021

(Amount in Rupees)

Corpus/Capital Fund and Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	64325912322	59663726746
Reserves	2	3137525	659900
Earmarked/Endowment Fund	3	226970572	202654109
Current Liabilities & Provisions	4	10562049282	12860796731
Total		75118069701	72727837486
Assets			
Fixed Assets	5	39000151800	39915842967
Investments – Earmarked/Endowment Funds	6	1232332	0
Current Assets, Loans & Advances	7	36116685569	32811994519
Total		75118069701	72727837486
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



Director (Finance), ICAR



Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2020–2021

Income & Expenditure Account for the Year ended 31st March 2021

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	670924897	693414821
Grants in aid/subsidies	9	68769186313	67524466873
Fees/Subscriptions	10	41487374	51844346
Income from Investments	11	0	0
Income from Royalty, Publications	12	11333818	19389982
Interest earned	13	719156956	1361660692
Other Income	14	2264308829	2810539562
Prior Period Income	15	362920	0
Total (A)		72476761107	72461316276
B. Expenditure			
Establishment expenses	16	34513111672	34308888341
Research & Operational Expenses	17	4915035689	4601476275
Administrative expenses	18	6129089398	6642608555
Grants and subsidies	19	21715067363	20215438333
Miscellaneous expenses	20	1751048744	1887985863
Depreciation	5	3737851098	3947409074
Prior period expenditure	21	24288356	136206448
Total (B)		72785492320	71740012889
Balance being surplus/(Deficit) carried to corpus/Capital Fund		-308731213	721303387


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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedules forming part of Balance Sheet as on 31st March 2021

(Amount in Rupees)

	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year	59663726746	55085243064
ADD: Grants utilized for capital expenditure**	3139176529	4205619498
ADD: Funds of Sponsored Projects/Schemes utilized for capital expenditure	552342309	573836030
ADD: Net Income/expenditure transferred from the Income & Expenditure account	-308731213	721303387
ADD/LESS: Adjustment to/from Capital Fund*	-1279397951	922275233
Balance at the year end	64325912322	59663726746

Schedule 2 – Reserves

1. Capital Reserve		
As per last account	659900	
Add value of assets acquired/donated out of sponsored project funds	240578	498900
ADD		
Free gifts	2398047	161000
LESS		
Deductions during the year	161000	0
Balance at the year end	3137525	659900


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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	Previous
	Earmarked	Endowment	Current year	Year
A. Opening Balance	133069904	69584206	202654110	130919198
B. Additions during the year				
i) Income from investments made from the funds	9476225	13240413	22716638	3564281
ii) Other additions	21153504	9822154	30975658	106299030
Total {(a) + (b)}	163699633	92646773	256346406	240782509
C. Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
– Revenue Expenditure	10556633	2322278	12878911	32706323
– Grants to families to deceased employees	0	25000	25000	46211
– Exgratia payments to employees on Compassionate grounds	0	0	0	0
– Scholarship – Hostel subsidy	0	0	0	35000
– Subsidy for books	0	150547	150547	2000
(ii) Capital Expenditure	4273293	192655	4465948	3144677
Refunds/ Transfer to Current Liabilities	10580740	1274688	11855428	2194189
– Sponsored Projects				
Total (c)	25410666	3965168	29375834	38128400
Closing balance at the year end (a+b-c)	138288967	88681605	226970572	202654109


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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 4: Current Liabilities & Provisions

(Amount in Rupees)

	Current year	Previous year
A. Current Liabilities		
1. Sundry Creditors:		
(a) For goods	15912717	14931087
(b) For others (Specify in Notes to Accounts)	16166300	35476487
2. Advances received	0	0
3. Deposits from staff	0	69514
4. Public Works Deposits	0	0
5. Deposits others (EMD, Security Deposit)	394415274	353530988
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
(a) Overdue	147644510	93079943
(b) Others (Specify in Notes to Accounts)	52699194	53429018
7. Other current liabilities		
(a) Salary Payable	1598475051	1740101645
(b) Other expenses	376284381	233052633
(c) Receipts against ongoing sponsored/ consultancy/projects (Net)	3877156767	4146960463
(d) Receipts against sponsored conferences/ Seminars(Net)	145947416	70265752
(e) Intellectual fee for distribution	143956014	35480550
(f) Loans and Advances	218998571	279765778
8. Unutilized grants from Govt. of India – to be refunded	0	
Govt. Grant	686288922	1286339859
NAHEP	353691187	567349300
A.P.Cess	0	0
9. Closing Balance of Internal Resource Generation	2528132624	3944310133
10. Book overdraft in Bank Account	0	0
Total (A)	10555768928	12854143149
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others (Specify in Notes to Accounts)	6280354	6653582
Total (B)	6280354	6653582
Total (A + B)	10562049282	12860796731



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 5 –Fixed Assets (A+B+C+D+E)

(Amount in Rupees)

Description	Gross Block			Depreciation			Total upto year end (5+6-7)	Net Block As at the current year end (4-8)	
	Cost/Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/Value at year end	At the beginning of the year	For the year			
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	369099043	2	1943	369097102	0	0	0	0	369097102
b. Lease hold	1083970964	112001	24204397	1059878568	4075863	413201	0	4489064	1055389504
2. Buildings	21866138158	598201594	4812000	22459527752	4353365547	448264789.2	37121158	4797918178	17661609574
3. Tanks & Ponds	145594323	17777897	4800000	158572220	16110717.86	3110930.26	0	19221648	139350572
4. Roads & Bridges	371814760	12181632	0	383996392	114007456	19345351.05	0	133352807	250643585
5. Sewerage & Drainage	46973365	0	0	46973365	13632531.55	2348670.25	0	15981202	30992163
6. Tube Wells	148579141	16704070	240760	165042451	134969936.86	11770817.6	377944	146362810	18679641
7. Elect. installations and Equipments	1105081086	58977105	2483714	1161574477	636401885.9	113618971.8	2490052	747530806	414043671
8. Plant & Machinery	5317693043	216971650	5085422	5529579271	3845494627	328857230.6	3760979	4170590878	1358988393
9. Laboratory apparatus and Scientific eqp	15443472132	719829148	68012007	16095289273	9740363527	1559607264	24829461	11275341331	4819947942
10. Office Equipment	2287457293	123803175	5399599	2405860869	1324330436	237512920.2	2224171	1559619185	846241684
11. Vehicle & Vessels	747902371	31268542	15425367	763745546	696131449.8	45786954.8	17250834	724667571	39077975
12. Farm & Field Equipment	1019479934	156329912	40494052	1135315794	396029389.5	74577169.44	4097965	466508594	668807200
13. Computers/Peri-pherals/major software	2503846982	195957188	27093773	2672710397	2285276409	232407620.8	26301089	2491382941	181327456
14. Furniture & Fixts.	23674440521	114734477	10007379	2472167619	1945054405	199539261.6	6604827	2137988840	334178779
15. Audio visual equipments	285397231	18007352	411063	302993520	155069463.7	29643758	411060	184302162	118691358
16. Live Stock	196608676	45943969	53054835	189497810	0	0	0	0	189497810
17. Library Books	4767758224	53825712	922403	4820661533	3775044028	438652699.7	2441078	4211255649	609405884
18. Others	10958133	0	1646987	9311146	5489751.5	14397.5	0	5504149	3806997
Total of Current Year	60085265380	2380625426	264095701	62201795105	29440847425	3745472008	94301618	33092017815	29109777290
B. Capital work-in-progress	9250503321	1164424857	524553668	9890374510	0	0	0	0	9890374510
Total	69335768701	3545050283	788649369	72092169615	29440847425	3745472008	94301618	33092017815	39000151800

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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	368545638	2	1943	368543697					368543697
b. Lease hold	1083930964	112001	24204397	1059838568	2288988	235417	0	2524405	1057314163
2. Buildings	21371000915	536878931	4812000	21903067846	4301541076	437413274	3712158	4735242191	17167825655
3. Tanks & Ponds	122553605	16178204	4800000	133931809	13824559.52	2597108	0	16421688	117510141
4. Roads & Bridges	356298808	10564485	0	366863273	109078126.05	18488694	0	127566820	239296453
5. Sewerage & Drainage	44523173	0	0	44523173	12872903.70	2226162	0	15099066	29424107
6. Tube Wells	138051491	16654405	0	154705896	125425939.80	11171497	137184	136460253	18245643
7. Elect. installations and Equipments	1009739359	50062602	2483714	1057318247	590925940.40	103434495	2483594	691876842	365441406
8. Plant & Machinery	4785496457	55483736	5085422	4835894771	3536817089.72	287149316	3760979	3820205427	1015689344
9. Laboratory apparatus and Scientific eqp	12536473764	323355394	49266007	12810563151	8143532022.80	1245098745	24608152	9364022615	3446540536
10. Office Equipment	2036446974	85428075	5399599	2116475450	1230685490.40	209240342	2224171	1437701661	678773789
11. Vehicle & Vessels	725650684	29402248	15425367	739627565	680002044.00	43513836	17228182	706287698	33339867
12. Farm & Field Equipment	797254924	113686336	40494052	870447208	336244477.80	56443139	4097965	388589652	481857556
13. Computers/Peripherals/major software	2236649907	162166113	27015017	2371801003	2074944156.00	198341502	26220996	2247064662	124736341
14. Furniture & Fixts.	2280950768	108439118	8522379	2380867507	1900153941.00	190897162	6456326	2084594777	296272730
15. Audio visual equipments	247292307	15887131	411063	262768375	139736551.40	25636796	411060	164962287	97806088
16. Live Stock	179765553	45587791	53054835	172298509					172298509
17. Library Books	4754686541	52919736	922403	4806865874	3767269711.70	437272939	2441078	4202101573	604764301
18. Others	9329452	0	1646987	7682465	4577385.40	-148471	0	4428915	3253550
Total of Current Year	55084823284	1622806288	243545185	56464084387	26969920403.27	3269011954	93781845	30145150512	26318933875
B. Capital work-in-progress	8995459485	1113723950	521769635	9587413800		0	0	0	9587413800
Total	64080282769	2736530238	765314820	66051498187	26969920403.27	3269011954	93781845	30145150512	35906347675


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Schedule 5(B): NAHEP

Description	Gross Block				Depreciation			Net Block As at the current year end (4-8)	
	Cost/Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/Value at year end	At the beginning of the year	For the year	Accumulated depreciation (5+6-7)		
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0				0	0
b. Lease hold	0	0	0	0	0			0	0
2. Buildings	28601938	8347640	0	36949578	2986209	738992	0	3725201	33224377
3. Tanks & Ponds	76106	0	0	76106	13815	1522	0	1537	60769
4. Roads & Bridges	0	0	0	0		0	0	0	0
5. Sewerage & Drainage	0	0	0	0		0	0	0	0
6. Tube Wells	20000	0	0	20000	19999		0	19999	1
7. Elect. installations and Equipment	3425684	0	0	3425684	674030	342568	0	1016598	2409086
8. Plant & Machinery	5253102	115425233	0	120678335	315186	7240700	0	7555886	113122449
9. Laboratory apparatus and Scientific eqp	50691215	94017490	0	144708705	15326313	14470870	0	29797183	114911522
10. Office Equipment	68374730	1033043	0	69407773	7479666	6940778	0	14420444	54987329
11. Vehicle & vessels	0	0	0	0		0	0	0	0
12. Farm & Field Equipment	18328710	350951	0	18679661	7730408	1120780	0	8851188	9828473
13. Computers/Peripherals/ major software	34353126	7513894	0	41867020	9589551	8016107	0	17605658	24261362
14. Furniture and Fixts.	4296037	1774799	0	6070836	598898	607084	0	1205982	4864854
15. Audio visual equipments	1252369	0	0	1252369	275594	125237	0	400831	851538
16. Live Stock	0	0	0	0				0	0
17. Library Books	826110	905976	0	1732086	203366	173209	0	376575	1355511
18. Others									
Total of Current Year	215499127	229369026	0	444868153	45213035	39777848	0	84990883	359877270
B. Capital work-in-progress									
	69090	359625	0	428715	0	0	0	0	428715
Total	215568217	229728651	0	445296868	45213035	39777848	0	84990883	360305985

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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)
	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
b. Lease hold	0	0	0	0	0	0	0	0
2. Buildings	5902375	0	0	5902375	1624697	118048	0	1742745
3. Tanks & Ponds	0	0	0	0	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	908685	119438	0	1028123
5. Sewerage & Drainage	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	798749	0	0	798749	671347	70565	0	741912
8. Plant & Machinery	115449424	0	0	115449424	100171345	6951265	0	107122610
9. Laboratory apparatus and Scientific eqp	132825578	0	0	132825578	127498563	3510661	21309	130987915
10. Office Equipment	5447632	0	0	5447632	5097379	332713	0	5430092
11. Vehicle & Vessels	350263	0	0	350263	350262	3189	0	353451
12. Farm and Field Equipment	763399	0	0	763399	542526	47210	0	589736
13. Computers/Peripherals/ major software	4009436	0	0	4009436	4026427	14036	2965	4037498
14. Furniture & Fixts.	1120047	0	0	1120047	1107777	6162	0	1113939
15. Audio visual equipments	114000	0	0	114000	102458	11400	0	113858
16. Live Stock	0	0	0	0	0	0	0	0
17. Library Books	205654	0	0	205654	203126	1471	0	204597
Total of Current Year	269375308	0	0	269375308	242304592	11186158	24274	253466476
								15908832
B. Capital work-in-progress								
	0	0	0	0	0	0	0	
Total	269375308	0	0	269375308	242304592	11186158	24274	253466476
								15908832

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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	Total upto year end (5+6-7)
1	2	3	4	5	6	7	8	9
1.Land								
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	36502979	3735537	0	40238516	5942962	804771	0	6747733
2. Buildings	2127133	407399	0	2534532	468403	50691	0	519094
3. Tanks & Ponds	7432690	0	0	7432690	2286397	371635	0	2658032
4. Roads & Bridges	66923	0	0	66923	21094	3346	0	24440
5. Sewerage & Drainage	2755120	0	0	2755120	2509387	116081	0	2625468
6. Tube Wells	9963900	561025	0	10524925	4297615	1042320	0	5339935
7. Elect. installations and Equipments	28408769	0	0	28408769	17016327	1707574	0	18723901
8. Plant & Machinery	43159995	2133642	0	45293637	25908304	4381530	0	30289834
9. Laboratory apparatus and Scientific eqp	7755668	46738	0	7802406	3648692	786342	0	4435034
10. Office Equipment	2223754	603302	0	2827056	2216592	210440	0	2427032
11. Vehicle & Vessels	35239831	7218139	0	42457970	12142188	2547133	0	14689321
12. Farm & Field Equipment	3745851	774151	0	4520002	2893246	595325	0	3488571
13. Computers/Peripherals/ major software	11874476	246010	0	12120486	6580730	1204812	0	7785542
14. Furniture & Fixts.	1396357	11235	0	1407592	377144	139664	0	516808
15. Audio visual equipments	347407	65800	0	413207	6847	1560	0	8407
16. Live Stock	15818	0	0	15818	0	0	0	0
17. Library Books	0	0	0	0	0	0	0	0
18. Others	0	0	0	0	0	0	0	0
Total of Current Year	193016671	15802978	0	208819649	86315928	13963223	0	100279151
B. Capital work-in-progress								
	12720398	6900980	3656457	15964921	0	0	0	15964921
Total	205737069	22703958	3656457	224784570	86315928	13963223	0	100279151

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 5(E): Deposit Scheme

(Amount in Rupees)

Description	Gross Block			Cost/Value at year end (1+2+3)	Depreciation			Total upto year end (5+6-7)	Net Block As at the current year end (4-8)
	Cost/Value at the Beginning of year	Addition during the year	Deductions during the year		At the beginning of the year	For the year	Accumulated depreciation		
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	553405	0	0	553405	1786875.00	177784	0	1964659	553405
b. Lease hold	40000	0	0	40000	41270603.20	9189705	0	50460308	-1924659
2. Buildings	424129951	49239486	0	473369437	1803940.34	461609	0	2265549	422909129
3. Tanks & Ponds	20837479	1192294	0	22029773	1734247.97	365584	0	2099832	19764224
4. Roads & Bridges	5694511	1617167	0	7311678	738533.85	119162	0	857696	5211846
5. Sewerage & Drainage	2383269	0	0	2383269	7014611.06	483240	240760	7257091	1525573
6. Tube Wells	7752530	49665	240760	7561435	39832953.20	8729024	6458	48555519	304344
7. Elect. installations and Equipments	81153394	8353478	0	89506872	191174678.96	25808375	0	216983054	40951353
8. Plant & Machinery	383085291	46062681	0	429147972	1428098324.68	292145459	0	1720243783	212164918
9. Laboratory apparatus and Scientific eqp	2680321580	300322622	18746000	2961898202	77419208.88	20212745	0	97631954	1241654418
10. Office Equipment	169432289	37295319	0	206727608	13562551.75	2059490	22652	1559390	109095654
11. Vehicle & Vessels	19677670	1262992	0	20940662	39369789.66	14418908	0	53788698	5341272
12. Farm & Field Equipment	167893070	35074486	0	202967556	193823029.34	25440650	77128	219186551	149178858
13. Computers/Peripherals/major software	225088662	25503030	78756	250512936	36613059.50	6824041	148501	43288600	31326385
14. Furniture & Fixts.	69199193	4274550	1485000	71988743	14577716.30	3730661	0	18308377	28700143
15. Audio visual equipments	35342198	2108986	0	37451184	7360976.82	1203520	0	8564497	19142807
16. Live Stock	16495716	290378	0	16786094	912366.10	162868	0	0	16786094
17. Library Books	11842101	0	0	11842101					3277604
18. Others	1628681	0	0	1628681					
Total of Current Year	4322550990	512647134	20550516	4814647608	2097093467	411532825	495499	2508130793	2306516815
B. Capital work-in-progress									
	242254348	43440302	-872424	286567074	0	0	0		
Total	4564805338	556087436	19678092	5101214682	2097093467	411532825	495499	2508130793	2593083889

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Schedule 5(X): Fixed Assets

(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 (1+2+3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)
	1	2	3	4	5	6	7	8
								9
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	0	0	0	0
2. Buildings	45400	0	0	45400	45400	0	0	45400
3. Tanks & Ponds	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	1229075	40429	0	1269504	908225	40420	0	948645
8. Plant & Machinery	1847554	49009	0	1896563	1836726	58994	0	1895720
9. Laboratory apparatus and Scientific eqp	4203168	265958	0	4469126	3937496	179793	0	4117289
10. Office Equipment	2655766	124737	0	2780503	2572587	116594	0	2689181
11. Vehicle & Vessels	101392	0	0	101392	99110	0	0	99110
12. Farm & Field Equipment	557412	1487406	234000	1810818	1769701	40911	0	1810612
13. Computers/Peripherals/major software	3272486	141138	0	3413624	2638967	138121	0	2777088
14. Furniture and Fixts.	12472430	189972	0	12662402	11614960	164590	0	11779550
15. Audio visual equipments	227839	36679	0	264518	125218	18561	0	143779
16. Live Stock	0	0	0	0	0	0	0	0
17. Library Books	1984401	90437	0	2074838	1077767	51799	0	1129566
18. Others	0	0	0	0	8499	0	0	0
Total of Current Year	28596923	2425765	234000	30788688	26634656	809783	0	27444439
B. Capital work-in-progress								
	0	0	0	0	0	0	0	0
Total	28596923	2425765	234000	30788688	26634656	809783	0	27444439

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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 in Notes to A/c)	1232332	0
Total	1232332	0



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Schedule 7 : Current Assets, Loans & Advances

(Amount In Rupees)

	Current Year	Previous Year
A. Current Assets		
1. Inventories		
a. Stores & Spares	19748486	17184804
b. Chemicals	54143415	55211627
c. Glassware	24701300	23693353
d. Other Consumables	85500755	90506077
e. Stationery	25287844	23587783
f. Stock-in-Hand		
(i) Finished Goods		
(ii) Semi-Finished Goods		
(iii) Raw Material	26640409	
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	13658463	10991488
b. Others (specify in Notes to Accounts)	2536283	121837
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	16262621	17611752
b. Bank Balances with scheduled banks		
– in current accounts		
(i) Institute Account	23673003006	22487901616
(ii) NAHEP	309080310	412734639
– in Deposit account (including margin money for letters of credit)	2005352844	1847313149
– in saving accounts	81209246	59949054
c. Cash in transit	0	50000
Total (A)	26337124982	25046857179



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

(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	2033368	3269500
– Festival	377700	3150
– Flood/Frought/Cyclone	306000	0
– Calamity	0	0
– TA	15102042	22522633
– LTC	27007217	22951301
– Food grain advance	586000	0
– Winter warm clothing advance	0	0
– Others	51762289	41997571
c. Long Term Advances to Employees (Interest Bearing)		
– House Building	190237809	230971777
– Motor Vehicle	8782149	13060198
– Fans	16800	101822
– Computer	19584113	35628831
d. Advances and Other Amounts Recoverable in Cash or in Kind or for Value to be received		
– Advances to Supplies and Services	842023933	738647179
– `Advances on Capital A/c	982922684	1182736708
– Advances on Work (Capital)	4213066335	2524724248
– Advances on Work (Revenue)	2483062770	2013945401
– Others (specify in Notes to Accounts)	223591239	268998841
e. Prepaid Expenses		
– Insurance	1234013	947630
– AMC Expenses	966039	998623
– Other Expenses	1191597	1363922
f. Deposits		
– Telephone	862572	862572
– Lease Rent	183344	183344
– Customs Dept.	0	2893206
– Security	27511482	24860521

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

(Amount In Rupees)

	Current Year	Previous Year
– Earnest money	1428323	702014
– Others	5615064	6104564
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	42451615	26728949
- On Investments	71976431	85281161
- On Loans & Advances	281375335	318800034
- Others (specify in Notes to Accounts)	4081834	4278839
h. Claims Receivable I Govt. Grant II NAHEP III AP Cess IV GPF V U-Remittance VI R-Deposit VII Others(pls Specify)	280020490	191372801
Total B	9779560587	7765137340
Total (A + B)	36116685569	32811994519



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Amount In Rupees

Schedule 8: Income from Sales/Services	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	292226517	276876212
2. Sale of Fish and Poultry	49569352	46968400
3. Sale of Fruits and Vegetables	5611706	4281904
4. Sale of Vaccine	2004799	3496971
5. Sale of Breeder Seeds	17860022	11543586
6. Sale of Dairy Products	79562571	62945735
7. Sale of Cotton and Jute Products	2510445	957359
8. Sale of Wool & Woolen Products	620061	800959
9. Sale of Meat	22605456	14448654
10. Sale of other products	8914190	9389957
11. Stock-in-Hand		
(i) Finished Goods		
(ii) Semi-Finished Goods		
(iii) Raw Material	14343149	
B. Income from Services		
1. Training Programmes	26820873	54500826
2. Consultancy services	23189694	18626720
3. Contract Research	19443590	18854727
4. Contract Services	3338145	7716892
5. Analytical Testing Fees	64417849	79909299
6. Pre-shipment Inspection Fees	0	381020
7. Quarantine Fee	13610382	15371634
8. Other Internal Resource Generation activities	24276097	66343967
Total	670924897	693414821



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Schedule 9 : Grants/Subsidies: (Irrevocable Grants and Subsidies Received)

Amount in Rupees

	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	1286339859	2863181350
b) Add Grants received during the year	71221500000	71926313000
c) Less Already refunded grants/ releases to ICAR Units	1286339859	3644009632
d) Less Utilized for Capital Expenditure	2900673474	4082454005
e) Less Grants Refundable	686288922	1286339859
f) Less Grants lapsed in TSA	642250990	
g) Net on Revenue a/c (a+b-c-d-e-f)	66992286613	65776690854
2) Government of India – NAHEP		
a) Opening Balance	567349300	350115282
b) Add Grants received during the year	1800000000	2078500000
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utilized for Capital Expenditure	236758413	123165493
e) Less Grants Refundable	353691187	567349300
f) Less Grants lapsed in TSA	0	
g) Net on Revenue a/c (a+b-c-d-e-f)	1776899700	1738100489
3) ICAR HQ Share of Internal Resource		
a) Opening Balance	62887634	176558765
b) Add Grants received during the year	7155719	264939375
c) Less Already refunded grants	52094601	251519094.6
d) Less Utilized for Capital Expenditure	0	0
e) Less Utilized for Loans and Advances	0	117415481
f) Less Grants Refundable	17948752	62888034
g) Net on Revenue a/c (a+b-c-d-e-f)	0	9675530
Total Net on Revenue a/c {1(g)+2(g)+3(g)}	68769186313	67524466873



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

Particulars	Current Year		Previous Year	
	Govt. Grant	NAHEP	Govt. Grant	NAHEP
1 Opening Balance B/F	1286339859	567349300	2863181350	350115282
2 Add: Grant received	71221500000	1800000000	71926313000	2078500000
3 Less: Already Refunded *	1286339859		3644009632	
4 Less : Grants lapsed in TSA	642250990			
5 Less: Release to ICAR Units				
6 Total Grants : (1+2-3-4-5)	70579249010	2367349300	71145484718	2428615282
7 Less:Grant Utilized for Capital Expenditure	2900673474	236758413	4082454005	123165493
8 Balance : (6-7)	67678575536	2130590887	67063030713	2305449789
9 Less: Grants utilised under Grants-in-Aid-Salaries	23455822830	1110000	23103895528	
10 Less: Grants utilised under Pension	12393601896		12024915577	
11 Less: Grants utilised under Grants-in-Aid-General	31142861887	1775789700	30647879749	1738100489
12 Total : Revenue Expenditure (9+10+11)	66992286613	1776899700	65776690854	1738100489
13 Balance : (8-12)	686288922	353691187	1286339859	567349300
14 Total : Capital + Revenue Expenditure (7+12)	69892960088	2013658113	69859144859	1861265982
15 Balance : Refundable to Government (6-14)	686288922	353691187	1286339859	567349300

(Amount in Rupees)

Details of Refunds		Govt. Grant
(a) Refunds pertaining to previous year(s) as in Opening Balance		1286339859
(b) Refund pertaining to Current FY 2020-21		430713000
Total Refunds (a+b) as per row 3 above		1286339859

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

(Amount In Rupees)

S.No.	Particulars	Internal Resources Generated during 2020-21	Additional amount provided by ICAR Hqrs. out of Council's share during 2020-21	Total	Previous Year
A	B	C	D	E (C+D)	F
1	Opening Balance B/F	3877308980	62887634	3940196614	2634557627
2	Resources Generated at units / Received from Hqrs during 2020-21	6094578745	7155719	6101734464	7228560995
3	Total available Resources : (1+2)	9971887724	70043353	10041931077	9863118622
4	Less: Grants utilized for Capital Expenditure	1744642	0	1744642	0
5	Balance: (3-4)	9970143082	70043353	10040186435	9863118622
6	Less: Grants utilised under Grants-in-Aid-Salaries	2879769	0	2879769	0
7	Less: Grants utilised under Pension	0	0	0	0
8	Less: Grants utilised under Grants-in-Aid-General	4003953	0	4003953	25528668
9	Total : Revenue Expenditure (6+7+8)	6883722	0	6883722	25528668
10	Balance : (5 - 9)	9963259360	70043353	10033302713	9837589954
11	Less: Expenditure on Loans & Advances	1579528	0	1579528	120318108
12	Balance: (10-11)	9961679832	70043353	10031723185	9717271846
13	Total: Capital + Revenue + Loans & Adv. (4+9+11)	10207892	0	10207892	145846776
14	Less: Already refunded to Council	7454429942	52094601	7506524543	5772961713
15	Balance: Refundable to Council (12-14)	2507249890	17948752	2525198642	3944310133


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Schedule 10: Fees/Subscriptions

(Amount in Rupees)

	Current Year	Previous Year
1. Entrance Fees	55845	6772125
2. Annual Fees/Subscriptions	9862669	13584352
3. Seminar/Programme Fees	957733	1344945
4. Consultancy Fees	15156521	10382125
5. Application Fees for Recruitment	95300	824225
6. Diploma Charges	11996676	14315109
7. Other (specify in notes to Accounts)	3362630	4621465
Total	41487374	51844346



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Schedule 11: Income From Invesements (Earmarked and Endowment)

(Amount in Rupees)

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

Transferred to Earmarked/Endowment Funds



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Schedule 12: Income From Royalty, Publications etc.

(Amount in Rupees)

	Current Year	Previous Year
1. Income from Royalty	8961856	14866099
2. Income from sale of Publications	2341962	4387361
3. Others (Specify in Notes to Accounts)	30000	136522
TOTAL	11333818	19389982



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Schedule 13: Interest Earned

(Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	635502960	1237094916
2. On savings Accounts with scheduled banks	41885422	34445935
3. *On Loans		
a. Employees/Staff	41722369	89804216
b. Others	23193	158168
4. On Debtors and other Receivables	23012	157457
Total	719156956	1361660692



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Schedule 14: Other Income

(Amount in Rupees)

	Current Year	Previous Year
1. License Fee from quarters	81514240	140875823
2. Income from Guest house charges	60101219	72364005
3. Leave Salary and Pension Contribution	28929808	35381828
4. Revenue Receipts from Schemes	499697050	1222071700
5. Charges for use of Transport	874755	1896481
6. Water and Electricity Charges	38842479	28982444
7. Revolving Fund income	783431141	611213835
8. Surplus on sale/disposal of assets		
a. Owned assets	73466759	5538521
b. Assets acquired out of grants or received free of cost	10733761	3683182
9. Miscellaneous income (i) Sale Proceeds of unserviceable stores/empties (ii) waste paper (iii) tender papers (iv) application forms & others (v) other miscellaneous income	686717617	688531744
TOTAL	2264308829	2810539562

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Schedule 15: Prior Period Income

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Income	362920	0
TOTAL	362920	0

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Schedule 16: Establishment Expenses

(Amount in Rupees)

	Current Year				Previous Year		
	Govt. Grant	NAHEP	Revenue Generation	Total	Govt. Grant	NAHEP	Revenue Generation
A. Establishment Expenses							
a. Salaries, wages and allowances	21523481917	0	385769	21523867686	21605785241	0	18930784
b. Contribution to Provident Fund	29894052	0	0	29894052	66455387	0	0
c. Contribution to Other Funds (Specify)	275819915	0	0	275819915	342642811	0	0
d. Bonus	4142356	0	0	4142356	0	0	0
e. Staff Welfare Expenses	3083254	0	0	3083254	1786718	0	0
f. Fees & Honorarium	8734373	1110000	2494000	12338373	15473769	0	0
g. Leave salary and Pension Contribution	15773171	0	0	15773171	11266415	0	0
h. Others	164771894	0	0	164771894	235515397	0	0
Total Establishment Expenses	22025700932	1110000	2879769	22029690701	22278925738	0	18930784
B. Pension Expenses							
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	12483420971	0	0	12483420971	12010478176	0	553643
Total (A+B)	34509121903	1110000	2879769	34513111672	34289403914	0	19484427
							34308888341



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Schedule 17: Research and Operational Expenses

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	Revenue Generation	Govt. Grant	NAHEP	Revenue Generation
1. Chemicals & consumables	562206262	28561476	0	590767738	28276740	0
2. Glassware	84132620	2245360	0	86377980	4387181	0
3. Fertilizers	51235225	0	0	51235225	0	0
4. Seeds	131891361	0	0	131891361	0	0
5. Salts & Minerals	1731021	0	0	1731021	923891	0
6. Farm manure	1252150855	31612543	0	1283763398	25271470	0
7. Other consumables	255033034	1311838	0	256344872	763702	0
8. Photograph/Audiovisual Expenses	1083181	195880	0	1279061	27590	0
9. Computer Hire charges	23851511	0	0	23851511	38994	0
10. Purchase of Animal for Research	12215785	10000	0	12225785	44865	0
11. Feeding and upkeep of Animals	287690642	1429252	0	289119894	70133	0
12. Other research expenditure	2133823937	52623906	0	2186447843	49733257	0
Total	4797045434	117990255	0	4915035689	109537823	0



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Schedule 18: Administrative Expenses

(Amount In Rupees)

	Current Year				Previous Year			
	Govt. Grant	NAHEP	Revenue Generation	Total	Govt. Grant	NAHEP	Revenue Generation	Total
A. Infrastructure								
a) Rent, Rates & Taxes	91761504	784062	0	92545566	257268940	0	0	257268940
b) Electricity Charges	875433382	0	0	875433382	1081772158	2530682	17898	1084320738
c) Water Charges	227562552	0	0	227562552	78726558	479264	0	79205822
d) Security Charges	934549962	0	0	934549962	923944885	93951	0	924038836
e) Vehicle Running Expenses	123530515	0	0	123530515	141317410	40971	0	141358381
f) Insurance	12059314	0	0	12059314	13766059	0	0	13766059
B. Communication								
a) Postage & Telegram	9484953	0	0	9484953	14926127	0	0	14926127
b) Telephones & Fax	43033651	3900	0	43037551	47019061	1999	0	47021060
C. Repairs & Maintenance								
a) Buildings	1047805591	320930	0	1048126521	1101542285	0	0	1101542285
b) Plants & Machinery	136396150	77880	0	136474030	96489400	102159	0	96591559
c) Furniture & Fixtures	8554155	0	0	8554155	15559360	30046	0	15589406
d) Vehicle	48089536	0	100054	48189590	43549787	98900	0	43648687
e) Office Equipment	249743781	207645	1434676	251386102	228549876	13995605	0	242545481
f) Computers	42441949	0	0	42441949	44810444	0	0	44810444
g) Roads	41913811	22500	0	41936311	46844299	0	0	46844299

Schedule 18: Administrative Expenses (Contd...)

(Amount In Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	Revenue Generation	Govt. Grant	NAHEP	Revenue Generation
D. Others						
a) Printing & Stationery (consumables)	139850977	1675209	8466	164586285	2491942	0
b) Newspapers & Periodicals	39760671	16000	0	40356951	0	0
c) Travel & Conveyance – Domestic	117597902	1015381	0	442322085	6949231	0
d) Travel – Foreign	3698697	922855	0	1964033	2138686	0
e) Advertisement & Publicity	15411128	829442	0	28754870	1791329	0
f) Legal & Professional charges	47940490	15000	0	40780407	0	0
g) Auditor's remuneration	4028551	0	0	6490235	0	0
h) Hospitality expenses	13628294	90860	0	39340840	1552932	0
i) Bank charges	2466673	1944	0	2727312	0	0
j) Meeting expenses	14623281	0	0	59413840	0	0
k) Steering & Monitoring Committee expenses	10411542	0	0	18174896	0	0
l) Loss on sale of assets	35328330	0	0	38520880	0	0
m) Provision for bad & doubtful debt/advances	0	0	0	16686	0	0
n) Irrecoverable balances written off	39506028	0	0	34224137	0	0
o) Other expenses	1732456736	12340392	152095	1540809160	15723694	0
Total	6109070107	18324000	1695291	6594569266	48021391	17898
			6129089398			6642608555

Qualia

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2020-21

Schedule 19: Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
A) Grants given to State Agricultural Universities – Establishment of KV/Ks	10378391965	1578324340	11956716305	8874160426	9510888	8883671314
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects	6386950250	0	6386950250	7454623767	0	7454623767
C) Grants given to - Trainers Training Centres	26092355	0	26092355	0	0	0
D) Financial Assistance to Scientific Societies	12531491	0	12531491	39666209	0	39666209
E) Others	3307554004	25222958	3332776962	3836727043	750000	3837477043
Total	20111520065	1603547298	21715067363	20205177445	10260888	20215438333



Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2020-21

Schedule 20: Miscellaneous Expenses

(Amount in Rupees)

	Current Year					Previous Year				
	Govt. Grant	NAHEP	Revenue Generation	Others	Total	Govt Grant	NAHEP	Revenue Generation	Others	Total
1. Publicity and exhibitions	18798412	200000	1026308	0	20024720	32058046	68440	0	0	32126486
2. Guest House	60200851	0	0	0	60200851	65374777	0	0	0	65374777
3. Human Resource Development	496677276	18962378	0	4634293	520273947	582344367	20144441	0	0	602488808
4. Revolving Fund Schemes – Expenditure	0	0	0	599444683	599444683	50558096	0	0	456649143	507207239
5. Others	525533362	23636887	1282354	651940	551104543	677230388	3558165	0	0	680788553
Total	1101209901	42799265	2308662	604730916	1751048744	1407565674	23771046	0	456649143	1887985863

Qualia
Sr. Finance & Accounts Officer

Schedule 21: Prior Period Expenditure

Amount in Rupees

	Current Year	Previous Year
1. Prior Period Expenditure	24288356	136206448
TOTAL	24288356	136206448

Qualia
Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2020-21

Receipts and Payment Account for the Year Ended 31 March 2021 (New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
a) Cash in hand	17591527	16916457	a. Establishment	33428983672	33996224081
Cash in hand (NAHEP)	6717688		b. Administrative	7035993055	7145872355
b) Bank balances			c. Research	4971619042	4655754112
>> in Current Accounts (Institute)	22483391150	18847381183			
>> in Current Accounts (NAHEP)	406016951				
>> in Deposit Accounts	1847313149	1973968211			
>> in Savings Accounts	59949054	93946664			
>> in Transit	50000	1111250			
II. Grants Received from Govt. of India			II. Payments against funds for various projects	21715067363	20215438333
Govt. Grant	71221500000	71926313000			
NAHEP	1800000000	2078500000			
A.P. Cess	0				
III. Donations and Contribution	0	0	III. Investments and Deposits	583163	0
			a) Earmarked funds	17068	0
			b) Own funds.		
IV. Income on Investments from			IV. Expenditure on Fixed Assets and capital work-in-progress		
a) Earmarked Funds	4302073	0	a) Purchase of Fixed Assets	1806789729	2209463523
b) Own Funds	0	0	b) Expenditure on Work in Progress	1332386800	1996155975
V. Interest Received			V. Repayment of unutilized Grants/Loans/Borrowings	1286339859	8931468736
a) Bank Deposits	675730461	1274071008	VI. Grants Lapsed in TSA during Current Year	642250990	
b) Loans, Advances	57883427	61735315	VII. Deposits and Advances	17955895922	15206616325
VI. Deposits and Advances	17839457434	16724344072			

Receipts and Payment Account for the Year Ended 31 March 2021 (New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
VII. Other Income	3183606195	5421573867	VIII. Other payments	5361797668	6220104902
VIII. Loans and Borrowings	0	0	IX. Closing Balances		
IX. Misc. Receipts	2019123251	6982797299	a) Cash in hand	16262621	17611527
			b) Bank Balances		
			– in current Accounts (Institute)	23673003008	22487901616
			– in current Accounts (NAHEP)	309080310	412734639
			– in Deposit Accounts	2005352844	1847313149
			– in Savings Account	81209246	59949054
			c) In transit	0	50000
Total	121622632361	125402658327	Total	121622632361	125402658327



(Kunal Kalia)
Sr. F&AO (Accounts)



G.P. Sharma
Director (Finance)

Schedule 22 : Significant Accounting Policies

1. Basis for preparation of Accounts:

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

2. Revenue Recognition

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

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

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

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

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

3. Fixed Assets and Depreciation

3.1 Fixed assets except progeny of Livestock are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation, commissioning.

3.2 Progeny of Livestock are set up as assets when they are born by assigning values. Based on expenditure incurred on prenatal and post natal care of the mother and enhanced till their attaining particular ages, by the expenditure on

their upkeep and feed. These items of expenditure are capitalized as the value of progeny, by credit to capital reserve.

- 3.3 Fixed assets are valued at cost of acquisition or construction or at manufacturing cost (in case of own manufactured /fabricated assets) in the year of capitalization less accumulated depreciation (except freehold land and livestock). Depreciation on fixed assets for the year is provided on straight line method as per Companies act, at the following rates: (*Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016*)

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

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

- 3.5 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*)

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

4 Stocks

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

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

6 Retirement benefits

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

7 Investments (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, etc. The balance in the fund is invested and the income from the investment is added to the fund.

9 Investment of earmarked funds interest income accrued on such investments

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

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

10. Government grants

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

10.4 Grants from AP Cess fund

The Ministry of Agriculture has authorized to draw from the AP Cess fund, monies required for utilization 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 utilized 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 utilized for capital expenditure as part of the schemes, it is transferred to the Capital Fund. The unutilized grants from AP Cess fund at the end of the year, pertaining to ongoing schemes are carried forward as a Liability as at the end of the year and for utilization in the subsequent years. Unspent balance of terminated AP Cess schemes and Revolving Fund recoveries from ICAR institutes, SAUs, NGOs are remitted to in the same financial year or in the next financial year.

11. Revolving Funds

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

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

In respect of ongoing sponsored projects and consultancy projects, the amounts received from sponsors/clients are credited to the head "Current Liabilities -Other Liabilities -Receipts against ongoing sponsored/consultancy projects." As and when expenditure is incurred/advances are paid against such projects, entries are passed for credit to overhead recoveries, intellectual fees etc. by debit to the concerned project account under the head "Assets -Current Assets -Loans and Advances -a) Current assets -sundry debtors -Payments' against ongoing sponsored projects1 advances against sponsored projects", through Bank account (payments made), and through Journal entries (crediting Overhead Recovery Account, Intellectual fee etc). Simultaneously, after determining the shares of the Council, welfare fund and the

scientific and other staff, these heads are credited by debit to Overhead Recovery account and Intellectual fee account. The share of Intellectual fee pertaining to the Council is treated as income in the Income and Expenditure Account. Overhead Recoveries and Equipment Usage Recoveries are treated as abatement of revenue expenditure for the year.

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

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

Schedule 23 : Contingent Liabilities and Notes to Accounts (2020–21)

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.)	170.84	75.01
2. Letters of credit opened by the bank on behalf of the Council	743.70	6719.50
3. Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	3142.65	2296.31
TOTAL	4057.19	9090.82

3. Details of encroached/disputed land if any is provided in the Notes to Accounts of respective ICAR units in their annual account
4. It is submitted that ASRB was hitherto a sub-entity of Indian Council of Agricultural Research (ICAR) has been separated from ICAR and made a distinct accounting unit under DARE as per the decision of the Union Cabinet in its meeting held on 1 August, 2018 and approval conveyed by the Government of India vide Notification No. 25/CM/2018(i) dated 06.08.2018. Consequently, ASRB has been delinked from ICAR and attached with the Department of Agricultural Research & Education (DARE) under Ministry of Agriculture & Farmers' Welfare, Government of India.
5. Consequently upon the same closing balances of PFY 2019-20 in respect of ASRB has not been incorporated in the Consolidated Annual Account of ICAR for 2020-21.
6. Break up of Grants utilized for Capital Exp during 2020-21.

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	1529774047	828415235	413499524	130729310	2902418116
NAHEP	6608798	215649615	0	14500000	236758413
TOTAL	1536382845	1044064850	413499524	145229310	3139176529

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

(Amount in Rupees)

Description	Schedule No.	Institutes' data (A)	Modified Values in A/cs (B)	Difference (A+B)
1. Opening Balance	9A	2225599630	1853689159	371910471
2. Grants Received	9A	73763993722	73021500000	742493722
3. Grants Refunded during the year	9A	1969832816	1286339859	683492957
4. Grant lapsed during the year	9A	642250990	642250990	0
5. Capital + Revenue Expenditure	9A	71906618200	71906618200	0
Net effect - Closing balance(1)+(2)-(3)-(4)-(5)	9A	1470891345	1039980109	430911236

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

Further, the above adjustments which impact other such figures as per details given below have been adjusted in the Capital Fund (by way of a line entry in the detailed accounts namely "Grants reconciliation as per Notes to Accounts 2020–21):

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	430911236
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	59936103
3. Opening balance of Capital Fund changed from institutes' data as per 20-21 A/cs of ICAR (Institutes' Data – Rs. 59175401740 – Accounts 19-20 Closing balance – Rs. 59663726746)	-488325006
4. Actual Adjustments from institute data in Schedule 1	1276875618
Net Adjustments carried out in Schedule 1: (4)+(1)+(2)+(3)	1279397951

Government Grants: **Rs 49658227** (CTRI, Rajahmundry); **Rs 65960** (IARI, New Delhi); **Rs 1970289** (CIAH, Bikaner); **Rs 24506** (CISH, Lucknow); **Rs 119749** (IIOPR, Pedavegi); **Rs 500000** (DFR, Pune); **Rs 161863** (IIS&WC, Dehradun); **Rs 351450** (MGIFRI, Motihari); **Rs 1204851** (CCARI, Goa); **Rs 1978080** (NRC Camel, Bikaner); **Rs 32500** (CIFA, Bhubaneswar); **Rs 64264** (CIWA Bhubaneswar); **Rs 44955** (ATARI-IV, Kanpur); **Rs 3660910** (DKMA, New Delhi); **Rs 98498** (NASF, Pusa).

7. 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.

8. Previous years' figures have been regrouped whenever necessary.
9. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2021 and the Income and Expenditure Account for the year ended on that date.
10. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2021 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 31.03.2021

(Amount in Rupees)

LIABILITIES	Schedule	Current year 2020-21	Previous year 2019-20
GPF Subscription & Interest thereupon	1	20,546,116,358.00	19,005,013,973.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,407,094,592.00	2,397,790,950.00
Other Liability	7	63,089,805.00	0.00
Total		23,016,300,755.00	21,402,804,923.00

ASSETS	Schedule	Current year 2020-21	Previous year 2019-20
Investments	4	22,232,276,809.00	20,341,276,809.00
Interest Accrued on Securities/ FDs	5	441,222,013.00	614,171,697.00
GPF Recoveries of March 2021	6	333,107,746.00	353,900,593.00
Other Assets	7		41,548,388.00
Cash at Bank		9,694,187.00	51,907,435.00
Total		23,016,300,755.00	21,402,804,923.00

Significant Accounting Policies	8
Notes to Accounts	9



Director (Finance)



Secretary, ICAR

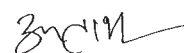
INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Income & Expenditure Account of GPF / CPF for the period ending 31.3.2021

(Amount in Rupees)

INCOME	Current year 2020-21	Previous year 2019-20
Interest Received	903,694,917.00	863,530,839.00
Interest Accrued	441,222,013.00	614,171,697.00
Other Income		9,283,734.00
Total	1,344,916,929.00	1,486,986,270.00

Expenditure	Current year 2020-21	Previous year 2019-20
Interest credited to Members' a/cs		
a) GPF	1,335,613,287.00	1,355,241,916.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	9,303,642.00	131,744,355.00
Total	1,344,916,929.00	1,486,986,271.00



F. & A.O.

Schedule 1

GPF Subscription and Interest thereupon

Particulars	AMOUNT	
	2020–21 Current Year	2019–20 Previous Year
Opening Balance	19,005,013,973.00	17,175,022,925.00
ADD		
GPF Subscriptions during the year	3,751,698,169.00	
GPF Refunds during the year	127,976,621.00	
Book Transfers during the year (credit)	385,475,033.00	
Cash Transfers during the	0.00	
	4,265,149,823.00	4,100,173,168.00
LESS		
GPF Provision for March 2020–2021	353,900,593.00	302,201,486.00
LESS		
Book Transfer for 2020–2021	5,745,050.00	762,113.00
ADD		
Interest on GPF	1,335,613,287.00	1,355,241,916.00
LESS		
GPF advance during the year	149,654,065.00	
GPF Withdrawal during the year	3,503,738,780.00	
Book Transfers during the year (Debit)	386,631,317.00	
Cash Transfers during the year (Debit)	0.00	
	4,040,024,162.00	3,682,106,080.00
Total GPF Balance	20,206,107,278.00	18,645,368,330.00
ADD		
GPF Subscription (for March Provision 2021)	324,654,586.00	
GPF Refund (for March Provision 2021)	8,453,160.00	
	333,107,746.00	353,900,593.00
ADD		
Book Transfers in transit (Difference of debits over credits)	6,901,334.00	5,745,050.00
TOTAL GPF LIABILITY	20,546,116,358.00	19,005,013,973.00


F. & A.O.

Schedule 2

CPF Subscription and Interest thereupon

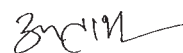
Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening Balance	0.00	0.00
Adjustment Entry being passed	0.00	0.00
ADD		
CPF Subscriptions during the year	0.00	0.00
CPF Refunds during the year	0.00	0.00
Book Transfers during the year (credit)	0.00	0.00
Cash Transfers during the year (credit)	0.00	0.00
Less CPF Provision for March 2019-2020	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 2020-21	0.00	0.00
Interest on ICAR/Institutes' Contribution	0.00	0.00
ADD		
CPF Subscription (Provision for March 2020-21)	0.00	0.00
CPF Refund (Provision for March 2020-21)	0.00	0.00
Less: Liability contingent in nature taken to Reserve (Schedule-3)	0.00	0.00
TOTAL CPF LIABILITY	0.00	0.00


 F. & A.O.

Schedule 3

Reserves

Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening Balance (as on 01.04.2020)	2,397,790,950.01	2,266,046,595.00
ADD		
Excess of Income over expenditure	9,303,642.33	131,744,355.01
LESS		
Closing Balance as on 31.03.2021	2,407,094,592.34	2,397,790,950.01


F. & A. O.

Schedule 4

Investments

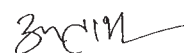
Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening Balance (as on 01.04.2020)	20,341,276,809.00	18,661,276,809.00
LESS Matured Investments		
a) Fixed Deposits / Securities	9,256,000,000.00	
b) Short term investment in FD with SBI	13,567,000,000.00	
	22,823,000,000.00	8,030,000,000.00
ADD Investments		
a) Fixed Deposits / Securities	11,244,500,000.00	
b) Short term investments in FD with SBI	13,469,500,000.00	
	24,714,000,000.00	9,710,000,000.00
TOTAL (As on 31.03.2021)	22,232,276,809.00	20,341,276,809.00


F. & A. O.

Schedule 5

Accrued Interest

Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening Balance	614,171,697.35	544,885,913.34
LESS		
Accrued interest upto 31.03.20 received in cash during financial year 2020-2021		
a) Interest on FDs for which interest has been received on maturity	352,491,197.00	
b) Interest on Bonds/Securities for which interest has been received in cash	261,680,500.44	
	614,171,697.44	544,885,913.44
ADD		
Interest received /accrued for the period 01.04.2020 to 31.03.2021		
a) Interest on Bonds/Securities/FDs for which interest is to be received on maturity (Sub Schedule 5a)	236,758,736.42	
b) Accrued interest on Bonds/ Securities for which interest is also received in cash (Sub Schedule 5b)	204,463,276.35	
	441,222,012.77	614,171,697.45
Closing Balance (as on 31.03.2021)	441,222,012.68	614,171,697.35


F.& A.O.

Schedule 6

GPF Recoveries of March 2020

Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening balance	353,900,593.00	302,201,486.00
LESS		
Amount Recovered for the year 2020-21	353,900,593.00	302,201,486.00
ADD		
Outstanding GPF Provision for the year 2020-21	333,107,746.00	353,900,593.00
Closing Balance	333,107,746.00	353,900,593.00

Summary of Book Transfers

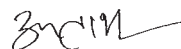
Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening balance	5,745,050.00	762,113.00
LESS		
Book Transfer (Credit)	385,475,033.00	232,918,677.00
ADD		
Book transfer (debits)	386,631,317.00	237,901,614.00
Closing Balance	6,901,334.00	5,745,050.00


F. & A. O.

Schedule 7

Other Assets / Liabilities

Particulars	AMOUNT	
	2020-21 Current Year	2019-20 Previous Year
Opening Balance	41,548,388.97	72,360,176.75
ADD		
Other Payments	17,120,131.20	7,591,005.72
GPF Receivable 2020-2021 from ICAR institutes	3,429,124.00	9,890,327.00
Liability towards institutes for 2019-20 discharged during 2020-21	34,990,254.00	145,363,183.00
	55,539,509.20	162,844,515.72
LESS		
Other Receipts	17,134,131.00	8,274,922.00
Liability towards institutes as on 31.03.2021	133,153,245.00	34,990,254.00
GPF Receivable 2019-2020 from ICAR institutes	9,890,327.00	5,670,774.00
	160,177,703.00	48,935,950.00
Closing Balance as on 31.03.2020 (Assets)		41,548,388.97
Closing Balance as on 31.03.2020 (Liability)	63,089,804.83	



F.& A.O.

Schedule: 8: Significant Accounting Policies

1. The Provident Fund of Indian Council of Agricultural Research is notified in the Schedule (Serial # 40) to Provident Fund Act of 1925 appended to General Provident Fund Rules 1960.
2. The rate of interest payable to the Subscribers is as per Govt. of India norms for the financial year 2020-21, i.e. 7.1%.
3. Accounts of ICAR Provident Fund have been prepared on accrual basis.
4. The Provident Fund bank account is maintained with the State Bank of India, Main Branch, Parliament Street, New Delhi by ICAR Headquarters.
5. The Subscription on account of Provident Fund is received at ICAR Headquarters from 117 accounting units all over India. Excess of recoveries / advances over withdrawals/ advances is remitted to the Council by the institutes on monthly basis. The deficit on the same heads is recouped by the Council on monthly basis. Monthly statements are received from the units for the purpose.
6. The subsidiary records, i.e. Subscribers' ledgers, BROADSHEETS etc., are maintained at the institute level.
7. Annual GPF/ CPF Statements are also received from the constituent units of ICAR which are consolidated to prepare Annual Accounts of GPF/CPF of ICAR.
8. Surplus of Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve and is maintained by ICAR Headquarters. The balance in the reserve fund is maintained to cover the shortfall on account of interest payable to the subscribers, if any.
9. The investment out of surplus of GPF / CPF accumulations are accounted at cost value.

Schedule 9: Notes to Accounts

- 1 An amount of Rs.133,153,245/- was payable to ICAR institutes as on 31.3.2021 towards GPF account settlement with the Council which is included in the total liability towards subscribers shown in Schedule 1. The details is attached in Annexure-2 in the Annual Accounts 2019-20. GPF receivable of Rs.6523286/- the year 2019-20 from ICAR institutes has also been included in Annexure-1.
- 2 An amount of Rs.34,990,254/- payable to ICAR institutes as on 31.3.2020 towards GPF account settlement with the Council is included in the total liability towards subscribers as attached in Annexure-1 in the Annual Accounts 2019-20. GPF receivable of the year 2019-20 from ICAR institutes has also been included in Annexure-2.
- 3 Since, the Council discharges the above liability to the institutes from the Reserve account, the above adjustments have been incorporated in Schedule-3-Reserve.
- 4 7.68% securities having a face value of Rs 9,000,000,000 was purchased for Rs 9,189,000,000 and the same have been depicted at the cost value.
- 5 Schedule 3 has been regrouped / reclassified so as to reflect the amount of Reserve, while other liabilities, recoveries and expenses has been regrouped in Schedule 8
- 6 Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure.

Annexure 1**GPF Liability towards ICAR Institute as on 31.03.2021**

S.No.	Institute	Amount (Rupees)
1	IARI, NEW DELHI	44872774.00
2	IGFRI, JHANSI	15964256.00
3	CARI, PORT BLAIR	596593.00
4	CISH, LUCKNOW	12682340.00
5	CPCRI, KASARGOD	696349.00
6	IIVR, VARANASI	3739252.00
7	ICAR RESEARCH COMPLEX, BARAPANI	12239614.00
8	NBSS&LUP, NAGPUR	4782967.00
9	IIWM, BHUBANESWAR	2862828.00
10	CAFRI, JHANSI	172.00
11	NIRJAFT, KOLKATA	1663690.00
12	IVRI, BENGALURU	390000.00
13	IVRI, IZATNAGAR	27228225.00
14	CIFT, COCHIN	928914.00
15	CIWA, BHUBANESWAR	2808739.00
16	ATARI, JABALPUR	236532.00
18	NIBSM, RAIPUR	1400000.00
19	ATARI, PATNA	60000.00
Total		133153245.00

GPF Receivables from Institute as on 31.03.2020


Sl. No.	Name of ICAR units	Amount
1	IGFRI, JHANSI	320430.00
2	IIPR, KANPUR	70000.00
3	IISR, LUCKNOW	395000.00
4	IIMR (DMR) Ludhiana (MAIZE)	1.00
5	CIAH, BIKANER	84500.00
6	CPRI, SIMLA	2994768.00
7	NRC LITCHI, MUZAFFARPUR	300.00
8	ICAR RES. COM. EASTERN REG., PATNA	970587.00
10	CARI, IZATNAGAR	2304029.00
11	ATARI-III (ATARI), BARAPANI	181550.00
12	CPCRI, Vittal	2569162.00
TOTAL		9890327.00

Annexure 2**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF Liabilities towards ICAR Institutes on 31.03.2020**

Sl. No.	Name of ICAR units	Amount
1	NBPGR, NEW DELHI	2756245.00
2	NIBSM, RAIPUR	700000.00
3	CIARI, PORT BLAIR	2172717.00
4	IIHR, BANGALORE	232000.00
5	IISR (Indian Instt, of Spices), CALICUT	901902.00
6	IIVR, VARANASI	12540506.00
7	CCRI, (NRC Citrus) NAGPUR	300000.00
8	ICAR RES. COM. NEH REGION, BARAPANI	7027882.00
9	NBSS & LUP, NAGPUR	340771.00
10	NIASM, BARAMATI	2730672.00
11	IIWM, (Dte. Water Manag.) BHUBANESWAR	20000.00
12	NIRJAFT, KOLKATA	58264.00
13	IVRI, MUKTESWAR	77000.00
14	NRC MITHUN, JHARNAPANI	178000.00
15	NRC PIG, GHUHATI	137000.00
16	CIFA, BHUBANESHWAR	2211012.00
17	NCAP(NIAP) (NAPR), NEW DELHI	2516322.00
18	ATARI-II, KOLKATA	89961.00
Total GPF Liability		34,990,254.00

GPF Receivables from Institute as on 31.03.2021

Sl. No.	Name of ICAR units	Amount
1	IARI, JHARKHAND	707000.00
3	IIHR, BENGALURU	12000.00
4	NRCSS, AJMER	30000.00
5	CSSRI, KARNAL	33000.00
6	ICAR RES. COM. EASTERN REG., PATNA	1085574.00
7	ATARI, BARAPANI	181550.00
	NRCIF, MOTIHARI	1380000.00
Total		3429124.00



F. & A.O.

Annexure 3-5a

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

	Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2020-21	Days	Accrued Interest 2020-21
1	Indian Bank, Connaught Place, New Delhi @ 4.10% for 1 Yrs.	4.10%	02.06.2020	02.06.2021	11500000000.00	47,879,898.00	-	302	39,689,365.00
2	Indian Bank, Connaught Place, New Delhi @ 4.00% for 1 year	4.00%	03.07.2020	03.07.2021	20000000000.00	81,208,020.00	-	271	60,148,622.00
3	Indian Bank, Connaught Place, New Delhi @ 4.00% for 1 year	4.00%	10.7.2020	10.07.2021	10000000000.00	40,604,010.00	-	264	29,280,900.00
4	Bank of Baroda, Barakhamba Road, New Delhi @ 3.65% for 01 year	3.65%	17.07.2020	17.07.2021	21500000000.00	55,957,798.00	-	257	73,955,473.27
5	Bank of Baroda, Barakhamba Road, New Delhi @ 3.65% for 01 year	4.20%	20.01.2021	20.1.2024	43500000000.00	580,887,240.00	-	71	548,100.00
6	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.03.2024	495000000.00	10,574,195.09	-	10	79,335.62
7	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2022	22.04.2024	496000000.00	10,927,869.56	-	10	79,495.89
8	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2023	22.05.2024	497000000.00	11,272,142.63	-	10	79,656.16
9	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2024	22.06.2024	498000000.00	11,628,475.43	-	10	79,816.44
10	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2025	22.07.2024	499000000.00	11,980,664.30	-	10	79,976.71
11	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.03.2024	495000000.00	10,574,195.09	-	9	88,150.68
12	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.04.2024	496000000.00	10,927,869.56	-	9	88,328.77
13	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.05.2024	497000000.00	11,272,142.63	-	9	88,506.85
14	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.06.2024	498000000.00	11,628,475.43	-	9	88,684.95
15	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.07.2024	499000000.00	11,980,664.30	-	9	88,864.01
	Total				111470000000.00				
	GRAND TOTAL (A+B+C)				121470000000.00	862,920,313.01	-		204,463,276.35

Annexure 3 - 5B

(Amount in Rupees)											
Particulars of Investments		Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2020-21	Days	Interest for 2019-2020 earned	Interest for 2020-2021 earned	Interest for 2020-2021 accrued
A CENTRAL GOVT. SECURITIES											
1	Special Deposit Scheme(SBI)	Floating	4.09.1987	To be renew every yr.	1,896,276,809.00	Annually (Jan 1)	138,428,207.00	90	37,172,221.00	Income 101,255,986.00	Plus 34,132,983.00
2	Government Security (face value 900 crore)	7.68%	21.12.2018	21.12.2023	9,189,000,000.00	15.12 & 15.6	691200000.00	101	202,625,753.42	488,574,246.58	202,625,753.42
Total "A"					1,896,276,809.00		829,628,207.00		239,797,974.42	589,830,232.58	236,758,736.42
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	
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	
Total "B"					286,000,000.00	-	24,882,000.00		21,882,526.02	2,999,473.98	
GRAND TOTAL (A+B)					2,182,276,809.00	-	854,510,207.00		261,680,500.44	592,829,706.56	236,758,736.42

Interest amount received on maturity (Sub-Schedule 5c)

(Amount in Rupees)

	Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2020-21	Days	Upto Interest 2019-20	Interest 2019-20	Interest for 2019,2020 accrued
1	ICICI BANK, NEW DELHI	7.50%	01.06.2019	01.06.2020	1670000000.00	128816896.00	128816896	61	106745523.00	22071373.00	
2	ICICI BANK, NEW DELHI	7.30%	03.07.2019	03.07.2020	3150000000.00	236,321,818.00	236321818	93	174347261.00	61974557.00	
3	SOUTH INDIAN BANK, New Delhi	6.76%	20.12.2019	20.12.2020	3750000000.00	260,022,814.00	260022814	263	70,798,413.00	189224401.00	
4	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	4.60%	19.03.2020	20.03.2020	400000000.00	18,719,840.00	18719840	352	600,000.00	18119840.00	
5	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	3.00%	15.05.2020	01.06.2020	500000000.00	698,630.00	698630	17		698,630.00	0.00
6	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	04.06.2020	11.6.2020	1150000000.00	639,589.00	639589	7		639,589.00	0.00
7	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	16.06.2020	03.07.2020	350000000.00	472,740.00	472740	17		472,740.00	0.00
8	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	11.06.2020	03.07.2020	1400000000.00	2,448,546.00	2448546	22		2,448,546.00	
9	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	03.7.2020	10.07.2020	3150000000.00	1,751,918.00	1751918	7		1,751,918.00	0.00
10	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	10.7.2020	17.7.2020	2150000000.00	1,195,753.00	1195753	7	-	1,195,753.00	0.00
11	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	5.10%	05.8.2020	25.9.2020	19500000.00	79,015.00	79015	51		79,015.00	
12	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	4.40%	10.7.2020	25.9.2020	19500000.00	119,297.00	119297	77		119,297.00	
13	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	5.10%	27.7.2020	19.11.2021	19500000.00	178,171.00	178171	115		178,171.00	
14	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	5.10%	29.7.2020	19.11.2021	19500000.00	175,073.00	175073	113		175,073.00	
15	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	22.12.2020	19.1.2021	4350000000.00	9,685,337.00	9685337	28		9,685,337.00	
16	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	8.1.2021	20.1.2021	20000000.00	190,685.00	190685	12		190,685.00	
17	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	2.90%	20.1.2021	20.3.2021	20000000.00	937,994.00	937994	59		937,994.00	
18	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	5.10%	16.7.2020	24.3.2021	19500000.00	456,688.00	456688	251		456,688.00	
19	STATE BANK OF INDIA, MAIN BRANCH, NEW DELHI	5.10%	22.7.2020	24.3.2021	19500000.00	445,603.00	445603	245		445,603.00	
					20867000000.00	663,356,407.00	663,356,407.00	352,491,197.00	310,865,210.00	0.00	

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Receipts and Payments Account of the ICAR General Provident Fund for the Year 2020–2021

(Amount in Rupees)

RECEIPTS		Amount		S.No.	PAYMENTS	Amount	
S.No.	Head of Account	Current Year	Previous Yr		Head of Account	Current Year	Previous Yr
1*	Opening Balance	51907434.69	5065488.41	1	GPF Payments		
	a) Cash at Bank	20341276809.00	18661276809.00		(Withdrawal/ Final withdrawal	180654415.00	169731323.00
	b) FDRs & Securities				and advance at ICAR Headquarters		
	(Annexure 1)				(Annexure 8)		
2	Hqrs. Subs./Recoveries/Refund	214527964.00	207538166.00	2	GPF Payments to Other Departments	0.00	0.00
	(Annexure 2)				(Annexure 9)		
3	Subs./Ref. from Deputaitionists	4053000.00	3996000.00	3	GPF Net deficit Payment to Institute	1146526312.00	989755581.00
	(Annexure 3)				(Annexure 5)		
4	GPF Receipts from other	5256190.00	1879637.00	4	Bank Charges	0.00	0.00
	departments (Annexure 4)				(Annexure 10)		
5	Net surplus Receipts from Instts.	1434249712.00	1254530644.00	5	Miscellaneous payments to other	17120131.20	7591005.72
	(Annexure 5)				Department (GPF/GSLIS/LF)		
					(Annexure 11)		
6	Misc. Receipts from other	17134131.00	17558656.00	6	Excess of CPF Payments over	0.00	0.00
	Department (GPF/GSLIS/LF)				Receipts		
	(Annexure 6)				(Annexure 6)		
7**	Interest on Investments	1517866614.00	1408416753.00	7	Other Payments	0.00	0.00
	(Annexure 7 & 12b)						
8	Other Receipts	0.00	0.00	8*	Closing Balance		
9	Excess of CPF Receipts over	0.00	0.00		a) Cash at Bank	9694187.49	51907434.69
	Payments				b) FDRs & Securities	22232276809.00	20341276809.00
					(Annexure 12)		
TOTAL		23586271854.69	21560262153.41	TOTAL		23586271854.69	21560262153.41

Section Officer

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

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

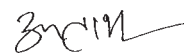

F&AO

Annexure GPF 1

DETAILS OF SECURITIES AND BONDS IN HAND ON 01.04.2020

(Amount in Rupees)

S.No.	Particulars of Investment	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme(SBI)	8%	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	ICICI Bank, Express Building BSZM, New Delhi @7.50% for 1 Yrs	7.50%	01.06.2019	01.06.2020	1670000000.00
2	ICICI Bank, Express Building BSZM, New Delhi @7.30% for 1 year	7.30%	03.07.2019	03.07.2020	3150000000.00
3	South Indian Bank LTD, B - 103, CR Park, New Delhi @ 7.76% for 1 year	6.76%	20.12.2019	20.12.2020	3750000000.00
4	State Bank of India, Parliament Street, New Delhi @4.75% for 1 year	4.75%	19.03.2020	19.03.2021	400000000.00
Total "C"					8970000000.00
GRAND TOTAL (A+B+C)					20341276809.00

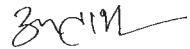


F. & A.O

Annexure GPF 2

Details of Receipts of GPF Subscription of Headquarter for the year 2020–2021

MONTH	AMOUNT
April, 20	19,363,014.00
May, 20	18,376,348.00
June, 20	17,974,748.00
July, 20	17,634,248.00
August, 20	17,751,866.00
September, 20	17,574,866.00
October, 20	17,652,102.00
November, 20	17,665,502.00
December, 20	17,833,502.00
January, 21	17,585,902.00
February, 21	17,648,568.00
March, 21	17,467,298.000
TOTAL	214,527,964.00



F. & A.O.

Annexure GPF 3

**DETAILS OF RECEIPTS WITH RESPECT TO DEPUTATIONISTS
FOR THE YEAR 2020–2021**

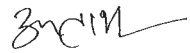
MONTH	AMOUNT
April, 20	324000
May, 20	324000
June, 20	299000
July, 20	274000
August, 20	429000
September, 20	349000
October, 20	349000
November, 20	324000
December, 20	324000
January, 21	349000
February, 21	349000
March, 21	359000
TOTAL	4053000.00


F. & A.O.

Annexure GPF 4

**DETAILS OF GPF RECEIPTS FROM OTHER DEPARTMENTS
FOR THE YEAR 2020–2021**

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	120151.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	5136039.00
March, 21	0.00
TOTAL	5256190.00



F. & A.O.

Annexure GPF 5

Details of GPF Receipts and Payments from ICAR Institutes during the year 2020–2021

(Amount in Rupees)			
Sl.No.	Name of the Institute	Receipts	Payments
1	CICR, NAGPUR(COTTON)	20854531	16005899
2	CRIJ&AF, BARRACKPORE	17109561	10182208
3	NRRI, CUTTACK	23749726	22496705
4	CTRI, RAJAHMUNDRY	6677158	21298394
5	IARI, NEW DELHI	111476698	47245862
5(a)	IARI, Jhankhand	0	0
6	IGFRI, JHANSI	19865743	12883853
7	IIPR, KANPUR	18101628	7463112
8	IISR, LUCKNOW	32255232	11774942
9	NBAIM, MAU	5631000	110000
10	NBPGR, NEW DELHI	27762926	26028181
11	SBI, COIMBATORE	17684508	7894649
12	VPKAS, ALMORA	12022539	3864570
13	DGR, JUNAGARH (GROUNDNUT)	7733500	16754651
14	DRMR, BHARATPUR	4412000	5900524
15	IIMR (Millets) (DSR), HYDERABAD (SORGHUM)	14125794	5315999
16	DSR, INDORE (SOYABEAN)	9406100	25882360
17	NCIPM, NEW DELHI	8356157	4914037
18	NRCPB, NEW DELHI	6592539	9043076
19	NBAII, BANGALORE	8674100	14969417
20	IIMR (DMR) NEW DELHI(MAIZE)	3613821	1501000
21	IIR (DOR) HYDERABAD(OILSEEDS)	15658601	11815551
22	IIRR (DRR), HYDERABAD(RICE)	10613857	16179975
23	IIW&BR (DWR), KARNAL (WHEAT)	20452362	11519086
24	IISS (DSR), MAU (SEEDS)	1523000	0
25	IIAB, RANCHI	810256	0
26	NIBSM, RAIPUR	6432835	3700000
27	CIARI, PORT BLAIR	16613754	6179585
28	CIAH, BIKANER	5452408	8572285

Annexure GPF 5

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
29	CISH, LUCKNOW	8182824	14462595
30	CITH, SRINAGAR	2222210	1682522
31	CPCRI, KASARAGOD	20951466	5275858
32	CPCRI, VITTAL	3394940	657986
33	CPCRI, KAYANGULAM, KRISHNAPURAM	4411750	5023358
34	CPRI, SIMLA	38835654	6265620
35	CTCRI, THIRUVANTHAPURAM	9779048	4509986
36	IIHR, BENGALURU	28327719	21669598
37	IISR, KOZHIKODE	13773941	7853177
38	IIVR, VARANASI	9152060	26036098
39	NRC BANANA, TIRUCHIRAPALLI	5609500	3489938
40	Dte. OF CASHEW RESEARCH, PUTTUR	7533031	436000
41	CCRI, (NRC Citrus) NAGPUR	7284020	8183700
42	NRC GRAPES, PUNE	4052844	4037378
43	DMAPR, ANAND	2892436	1473198
44	DMR, SOLAN (MUSHROOM)	5642500	1718500
45	IIOPR (Dte. Of Oilpalm) PEDAVEGI	2684610	2561221
46	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	2730500	2706500
47	NRC ORCHIDS, SIKKIM	3820000	151000
48	NRC SEED SPICES, AJMER	5180476	3326500
49	NRC LITCHI, MUZAFFARPUR	2128900	0
50	NRC POMEGRANATE, SOLAPUR	1913000	1973000
51	DIRECTORATE OF FLORICULTURE, PUNE	1063000	0
52	CAZRI, JODHPUR	28641833	51004122
53	CRIDA, HYDERABAD	8356933	32491243
54	IIS&WC, (CSWCR&TI) DEHRADUN	24676422	35566574
55	CSSRI, KARNAL	21778344	17970683
56	ICAR RES. COM. NEH REGION, BARAPANI	19773315	32542619
57	ICAR RES. COM. EASTERN REG., PATNA	14684960	4691315
58	CCARI, GOA	9479843	1665442

Annexure GPF 5

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
59	IISS, BHOPAL	22343131	6549595
60	NBSS & LUP, NAGPUR	20673624	32941866
61	NIASM, BARAMATI	5100363	2730672
62	IIWM, (DtWM) BHUBANESWAR	17754470	20000
63	CAFRI, (NRC AGROFORESTRY), JHANSI	10286893	1383000
64	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	11285573	70000
65	IIFSR (PDFSR) MODIPURAM	13446905	8129971
66	CIAE, BHOPAL	14902860	45423627
67	CIPHET, LUDHIANA	7943799	13893745
68	CIRCOT, MUMBAI	6290414	20579319
69	IINR&G, (ILRI), RANCHI	11290550	12502120
70	NIRJ&AFT (JTRL), KOLKATA	11230801	13353835
71	CARI, IZATNAGAR	14184523	7717058
72	CIRB, HISSAR	15602109	5196669
73	CIRG, MAKHDOOM	15241973	10374348
74	CSWRI, AVIKANAGAR	6753671	26001696
75	IVRI, BENGALURU	8073388	3517252
76	NIHSAD (HSADL),BHOPAL	48646118	18980863
77	IVRI, IZATNAGAR	4994692	2940951
78	IVRI, MUKTESWAR	9645114	1829626
79	NBAGR, KARNAL	16078409	45443656
80	NDRI, BANGALORE	42724369	38632075
81	NDRI, KARNAL	6923501	15186060
82	NIANP, BENGALURU	16956720	0
83	NRC CAMEL, BIKANER	7556058	9934600
84	NRC EQUINES, HISSAR	13948022	0
85	NRC MEAT, HYDERABAD	4220000	4178486
86	NRC MITHUN, JHARNAPANI	2874395	8879193
87	NRC PIG, GUWAHATI	4057400	195537
88	NRC YAK, DIRANG	2284151	1405659

Annexure GPF 5

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
89	NIVEDI (PDADMAS), BENGALURU	7258375	3966040
90	PD FOOT & MOUTH DISEASE(PDFMD), MUKTESHWAR	14532448	6537911
91	CIRC, (PD Cattle) MEERUT	546000	2303000
92	DPR (PDP) HYDERABAD (POULTRY)	14559450	4366707
93	CIBA, CHENNAI	16265245	2296789
94	CIFRI, BARRACKPORE	13987619	18101759
95	CIFA, BHUBANESHWAR	29617160	15614486
96	CIFE, MUMBAI	21393830	11678062
97	CIFT, KOCHI	16085384	7625793
98	CMFRI, KOCHI	26075645	15697139
99	NBFGR, LUCKNOW	17618216	1524608
100	DCWFR, BHIMTAL(COLD WATER)	4451000	880000
101	IASRI, NEW DELHI	21205937	28830801
102	NCAP(NIAP)(NAPR), NEW DELHI	7579350	5008356
103	NAARM, HYDERABAD	20339458	13919260
104	CIWA, (DRWA) BHUBANESWAR(WOMEN)	6151894	950020
105	ATARI— I, LUDHIANA	4250000	670000
106	ATARI - II, JODHPUR	6920878	89961
107	ATARI- III, KANPUR	1003000	3127770
108	ATARI- IV Patna	3025600	696000
109	ATARI - V, KOLKATA	2119500	1060000
110	ATARI- VI Guwahati	3769500	6137700
111	ATARI- VII, BARAPANI	861814	6309019
112	ATARI- VIII Pune	4818000	252000
113	ATARI- IX, JABALPUR	960000	0
114	ATARI - X HYDERABAD	660000	0
115	ATARI- XI, BENGALURU	1230000	1970000
116	NRC-IF, Motihari	1030000	0
GRAND TOTAL		1434249712	1146526312

Annexure GPF 6

Details of Miscellaneous receipts from other departments along with subscription of GPF for the year 2020-21

Head/ Month	Apr. 20	May, 20	Jun, 20	Jul, 20	Aug, 20	Sep, 20	Oct, 20	Nov, 20	Dec, 20	Jan, 21	Feb, 21	Mar, 21	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)	0.00	0.00	0.00	2384029.00	0.00	1271486.00	309.00	3721735.00	827400.00	1040443.00	458582.00	7430147.00	17134131.00
										0.00		0.00	0.00
TOTAL	0.00	0.00	0.00	2384029.00	0.00	1271486.00	309.00	3721735.00	827400.00	1040443.00	458582.00	7430147.00	17134131.00

F. & A.O.

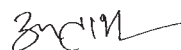
Annexure GPF 7

Details of Receipt of Interest on Investments made out of GPF Account for the year 2020–2021

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 20	0.00	0.00	
May, 20	24882000.00	24882000.00	PFC Bond 2020 Annual interest
June, 20	345600000.00 698630.00 128816896.00 639589.00	475755115.00	Half yearly Interest on Govt. Stock 7.68% 2023 SBI, New Delhi @ 3% for 17 days (15.5.2020 to 1.6.2020) for 50 Cr ICICI, New Delhi @7.50% for 1 year (1.6.2019 to 1.6.2020) 167 Cr SBI, New Delhi @ 2.9% for 7 days (4.6.2020 to 11.6.2020) 115 Cr
July, 20	236321818.00 2448546.00 472740.00 1751918.00 1195753.00	242190775.00	ICICI, New Delhi @7.30% for 3.7.2019 to 3.7.2020 SBI, New Delhi @2.9% for 11.6.2020 to 3.7.2020 SBI, New Delhi @2.9% for 16.6.2020 to 3.7.2020 SBI, New Delhi @2.9% for 3.7.2020 to 10.7.2020 SBI, New Delhi @2.9% for 10.7.2020 to 17.7.2020
August, 20	0.00	0.00	
September, 20	79015.00 119297.00	198312.00	SBI, New Delhi @5.1% for 05.08.2020 to 25.09.2020 SBI, New Delhi @4.4% for 10.07.2020 to 25.09.2020
October, 20	0.00	0.00	
November, 20	178171.00 175073.00	353244.00	SBI, New Delhi @5.1% for 27.07.2020 to 19.11.2020 SBI, New Delhi @5.1% for 29.07.2020 to 19.11.2020
December, 20	345600000.00 260022814.00	605622814.00	Interest on govt. stock 7.68% 2023 South Indian Bank, N.Delhi @6.76% for one year 20.12.19 to 20.12.20
January, 21	138428207.00 9685337.00 190685.00	148304229.00	Special Deposit Scheme(SDS) interest SBI, New Delhi @2.9% for 22.12.2020 to 19.01.2021 SBI, New Delhi @5.1% for 8.1.2021 to 20.1.2021
February, 21	0.00	0.00	

Annexure GPF 7

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
March, 21	18719840.00		SBI, N. Delhi @ 4.6% for one year 20.03.2020 to 20.03.2021
	937994.00		SBI, N. Delhi @ 2.9% for 59 days 20.01.2021 to 20.03.2021
	445603.00		SBI, N. Delhi @ 5.10% for 245 days 22.07.2020 to 24.03.2021
	456688.00		SBI, N. Delhi @ 5.10% for 251 days 16.07.2020 to 24.03.2021
		20560125.00	
TOTAL		1517866614.00	



F. & A.O.

Annexure GPF 8

Details of GPF Payments (Advance/ withdrawal) to Subscribers at Headquarters for the year 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	2998022.00
June, 20	4849205.00
July, 20	11546942.00
August, 20	29359759.00
September, 20	8161008.00
October, 20	24241167.00
November, 20	10291997.00
December, 20	22683931.00
January, 21	10477489.00
February, 21	26214513.00
March, 21	29830382.00
TOTAL	180654415.00



F. & A.O.

Annexure GPF 9

Details of Payments made to other Departments during the year 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F. & A.O.

Annexure GPF 10

Details of Bank Charges Payments for the year 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F. & A.O.

Annexure GPF 11

Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2020-2021

Head/ Month	Apr. 20	May, 20	Jun, 20	Jul, 20	Aug, 20	Sep, 20	Oct, 20	Nov, 20	Dec, 20	Jan, 21	Feb, 21	Mar, 21	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	0.00	3841620.00	0.00	0.00	0.00	61593.00	2962247.00	120000.00	2044225.20	857400.00	7233046.00	17120131.20
TOTAL	0.00	0	3841620.00	0.00	0.00	0.00	61593.00	2962247.00	120000.00	2044225.20	857400.00	7233046.00	17120131.20

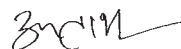
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Annexure GPF 12

DETAILS OF SECURITIES AND BONDS IN HAND ON 31.03.2021

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	7.68%	21.12.2018	15.12.2023	9189000000.00
Total "A"					11085276809.00
C. NATIONALISED BANKS TERM DEPOSIT					
1.	Indian Bank, Connaught Place, New Delhi @ 4.10% for 1 Yrs.	4.10%	02.06.2020	02.06.2021	1150000000.00
2.	Indian Bank, Connaught Place, New Delhi @4.00% for 1 year	4.00%	03.07.2020	03.07.2021	2000000000.00
3.	Indian Bank, Connaught Place, NewDelhi @4.00% for 1 year	4.00%	10.07.2020	10.07.2021	1000000000.00
4	Bank of Baroda, Barakhamba Road, New Delhi @ 3.65% for 01 year	3.65%	17.07.2020	17.07.2021	2150000000.00
5	Bank of Baroda, Barakhamba Road, New Delhi @4.2% for 3 year	4.20%	20.01.2021	20.01.2024	4350000000.00
6	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.03.2024	49500000.00
7	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.4.2024	49600000.00
8	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.5.2024	49700000.00
9	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.6.2024	49800000.00
10	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.7.2024	49900000.00
11	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.3.2024	49500000.00
12	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.4.2024	49600000.00
13	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.5.2024	49700000.00
14	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.6.2024	49800000.00
15	Indusind Bank, New Delhi@6.50%	6.50%	23.03.2021	23.7.2024	49900000.00
Total "C"					11147000000.00
GRAND TOTAL (A+B+C)					22232276809.00

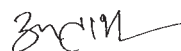


F&AO

Annexure GPF 12–Details

Investment Statement (Summary) for the year 2020–2021

Particulars	(Amount in Rupees)
Opening Balance	20341276809.00
LESS Maturity	
(a) BONDS/ SECURITIES (<i>Annexure GPF 12 (a&b)</i>)	22823000000.00
	22823000000.00
ADD Investment during the year	
(a) BONDS/ SECURITIES (<i>Annexure GPF 12 (c&d)</i>)	24714000000.00
	24714000000.00
Closing Balance	22232276809.00



F.& A.O.

Annexure GPF 12 (a)**Details of Maturities of Securities/ Bonds/ Bank Fixed Deposits, etc.
for the year 2020–2021**

MONTH	PRINCIPAL	MONTHLY TOTAL	DETAILS
April, 20	0.00	0.00	
May, 20	142000000.00		PFC Bond Purchased in the year 2010 matured on 14.5.2020
	144000000.00	286000000.00	PFC Bond Purchased in the year 2010 matured on 14.5.2020
June, 20	1670000000.00		ICICI Bank, N.Delhi @7.50% for 1 Yrs w.e.f 01.06.2019 to 01.06.2020
		1670000000.00	
July, 20	3150000000.00		ICICI Bank, N.Delhi @7.30% for 1 Yrs w.e.f 03.07.2019 to 03.07.2020
		3150000000.00	
August, 20	0.00	0.00	
September, 20	0.00	0.00	
October, 20	0.00	0.00	
November, 20	0.00	0.00	
December, 19	3750000000.00	3750000000.00	SIB, New Delhi @ 6.76% for 01 year w.e.f 20.12.2019 to 20.12.2020
January, 20	0.00	0.00	
February, 20	0.00	0.00	
March, 20	400000000.00		SBI, New Delhi @ 4.6% for 01 year w.e.f 20.03.2020 to 20.03.2021
		400000000.00	
TOTAL		9256000000.00	



F. & A. O.

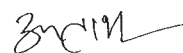
Annexure GPF 12 (b)

Details of Maturities of Short Term Deposits (STDs) with State Bank of India during 2020–2021

MONTH	PRINCIPAL	MONTHLY TOTAL	DETAILS
April, 20	0.00	0.00	
May, 20	0.00	0.00	
June, 20	500000000.00		SBI, New Delhi @3% w.e.f.15.05.2020 to 01.06.2020 (17 days)
	1150000000.00		SBI, New Delhi @2.9% w.e.f.04.06.2020 to 11.06.2020 (7 days)
		1650000000.00	
July, 20	350000000.00		SBI, N.Delhi@2.9% w.e.f 16.06.20 to 03.07.2020 (17 days)
	1400000000.00		SBI, N.Delhi@2.9% w.e.f 11.06.20 to 03.07.2020
	3150000000.00		SBI, N.Delhi@2.9% w.e.f 03.07.20 to 10.07.2020
	2150000000.00		SBI, N.Delhi@2.9% w.e.f 10.07.20 to 17.07.2020
		7050000000.00	
August, 20	0.00	0.00	
September, 20	19500000.00	0	SBI, New Delhi @5.1% for 05.08.2020 to 25.09.2020
	19500000.00		SBI, New Delhi @4.4% for 10.07.2020 to 25.09.2020
		39000000.00	
October, 20	0.00	0.00	
November, 20	19500000.00		SBI, New Delhi @5.1% for 27.07.2020 to 19.11.2020
	19500000.00		SBI, New Delhi @5.1% for 29.07.2020 to 19.11.2020
		39000000.00	
December, 20	0.00	0.00	

Annexure GPF 12 (b)

MONTH	PRINCIPAL	MONTHLY TOTAL	DETAILS
January, 21	4350000000.00		SBI, New Delhi @ 2.9% for 22.12.2020 to 19.01.2021
	2000000000.00		SBI, New Delhi @ 2.9% for 08.01.2021 to 20.01.2021
		4550000000.00	
February, 21	0.00	0.00	
March, 21	2000000000		SBI, N.Delhi@2.9% for 59days (20.01.2021 to 20.03.2021)
	195000000		SBI, N.Delhi@5.10% for 251 days (16.07.2020 to 24.03.2021)
	195000000		SBI, N.Delhi@5.10% for 245 days (22.07.2020 to 24.03.2021)
		2390000000.00	
TOTAL	13567000000.00	13567000000.00	



F.&A.O.

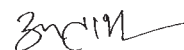
Annexure GFP 12 (C)

Details of Investment Made in Bonds/ Securities/ Fixed Deposits during the year 2020–2021

MONTH	PRINCIPAL	MONTHLY TOTAL	DETAILS
April, 20	0.00	0.00	
May, 20	0.00	0.00	
June, 20	1150000000.00	1150000000.00	Indian Bank, New Delhi@4.10% for 1 year w.e.f 2.6.2020 to 02.06.2021
July, 20	2000000000.00		Indian Bank, New Delhi@4.% for 1 year w.e.f 3.7.2020 to 3.07.2021
	1000000000.00		Indian Bank, New Delhi@4.% for 1 year w.e.f 10.7.2020 to 10.07.2021
	2150000000.00		Bank of Baroda, New Delhi @3.56% for 1 year w.e.f 17.07.2020 to 17.07.2021
	19500000.00		SBI, New Delhi @ 5.1% for one year 16.07.2020 to 24.03.2021
	19500000.00		SBI, New Delhi @ 5.1% for one year 22.07.2020 to 24.03.2021
	19500000.00		SBI, New Delhi @ 5.1% for one year 27.07.2020 to 19.11.2020
	19500000.00		SBI, New Delhi @ 5.1% for one year 29.07.2020 to 19.11.2020
		5228000000.00	
August, 20	19500000.00	19500000.00	SBI, New Delhi @ 5.1% for one year 05.08.2020 to 25.09.2020
September, 20	0.00	0.00	
October, 20	0.00	0.00	
November, 20	0.00	0.00	
December, 20		0.00	
January, 21	4350000000.00	4350000000.00	Bank of Baroda, New Delhi @4.20% for 3 year w.e.f 20.01.2021 to 20.01.2024
February, 21	0.00	0.00	
March, 21	49500000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 22.03.2021 to 22.03.2024
	49600000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 1 month 22.03.2021 to 22.04.2024

Annexure GFP 12 (C)

MONTH	PRINCIPAL	MONTHLY TOTAL	DETAILS
	49700000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 2 month 22.03.2021 to 22.05.2024
	49800000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 3 month 22.03.2021 to 22.06.2024
	49900000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 4 month 22.03.2021 to 22.07.2024
	49500000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 23.03.2021 to 23.03.2024
	49600000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 1 month 23.03.2021 to 23.04.2024
	49700000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 2 month 23.03.2021 to 23.05.2024
	49800000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 3 month 23.03.2021 to 23.06.2024
	49900000.00		IndusInd, New Delhi @ 6.50% for the year 3 years 4 month 23.03.2021 to 23.07.2024
		497000000.00	
TOTAL		11244500000.00	

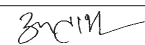


F.&A.O.

Annexure GPF 12 (D)

Details of Short Term Investment made with State Bank of India during the year 2020-2021

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 20	0.00	0.00	
May, 20	500000000		
		500000000.00	SBI, N. Delhi @3% w.e.f 15.05.2020 to 01.06.2020
June, 20	1150000000.00		SBI, N. Delhi @2.9% w.e.f 04.06.2020 to 11.06.2020
	1400000000.00		SBI, N. Delhi @2.9% w.e.f 11.06.2020 to 03.07.2020
	350000000.00		SBI, N. Delhi @2.9% w.e.f 16.06.2020 to 03.07.2020
		2900000000.00	
July, 20	3150000000.00		SBI, N. Delhi @2.9% w.e.f 03.07.2020 to 10.07.2020
	2150000000.00		SBI, N. Delhi @2.9% w.e.f 10.07.2020 to 17.07.2020
	19500000.00		SBI, N. Delhi @4.4% w.e.f 10.07.2020 to 25.09.2020 (77 days)
		5319500000.00	
August, 20		0.00	
September, 19		0.00	
October, 19		0.00	
November, 19	0.00	0.00	
December, 19	4350000000	4350000000.00	SBI, New Delhi @ 2.9% w.e.f 22.12.2020 to 19.01.2021
January, 20	200000000.00		SBI, N. Delhi @ 2.9 % for 12 days w.e.f 08.01.2021 to 20.01.2021
	200000000.00		SBI, N. Delhi @ 2.9 % for 59 days w.e.f 20.01.2021 to 20.03.2021
		400000000.00	
February, 20	0.00	0.00	
March, 20	0.00	0.00	
Total		13469500000.00	


F.&A.O.

Receipts and Payments Account of the ICAR Contributory Provident Fund **for the year 2020-2021**

(Amount in Rupees)

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

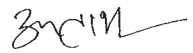
B. C. M.

F.&A.O.

Annexure CPF 1

Details of receipts from Headquarters CPF employees during the year 2020-2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00



F. & A. O.

Annexure CPF 2

Details of receipts from Institute CPF employees during the year 2020-2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00

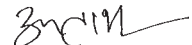


F. & A. O.

Annexure CPF 3

Details of Receipts From ICAR Contribution To CPF during the Year 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F.& A.O.

**Details of Receipts from Institute's Contribution to CPF Subscribers
during the year 2020–2021**

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F. & A. O.

Annexure CPF 5

Details of Payment as Advance/Withdrawal to CPF Subscribers at Headquarters during 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F.&A.O.

**Details of Payment as Advance/ Withdrawal to CPF
Subscribers at Institutes during 2020–2021**

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00



F. & A. O.

Annexure CPF 7

Details of Payments as Final Withdrawal of ICAR's Contribution to CPF Subscribers at Headquarters during 2020–2021

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F. & A. O.

Annexure CPF 8

Details of Payments as Final Withdrawal of Institutes' Contribution to CPF Subscribers at Institutes during 2019–2020

MONTH	AMOUNT
April, 20	0.00
May, 20	0.00
June, 20	0.00
July, 20	0.00
August, 20	0.00
September, 20	0.00
October, 20	0.00
November, 20	0.00
December, 20	0.00
January, 21	0.00
February, 21	0.00
March, 21	0.00
TOTAL	0.00


F.& A.O.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Council of Agricultural Research, New Delhi for the year ended 31st March 2021

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31st March 2021, Income & Expenditure Account, and Receipts & Payments Accounts for the year ended on that date under Section 20 (I) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-2022. The financial statements include the accounts of 123 units of ICAR. Out of these accounts, 20 units were audited, and comments included in the audit report. These financial statements are the responsibility of the ICAR's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A. Balance Sheet

A.1 Corpus/Capital Fund & Liabilities

A.1.1 Current Liabilities & Provisions – Rs. 1056.2 crore

The above includes closing balance of internal resource generation amounting to

Rs. 252.81 crore whereas the same should have been shown under Capital Fund. This has resulted in overstatement of Current Liabilities & Provisions and understatement of Capital Fund by Rs. 252.81 crore. Despite being pointed by Audit in 2019-20, no compliance of the same could be ensured in 2020-21.

A.1.2 Earmarked/Endowment funds – Rs. 22.69 crore

- (1) The above does not include earmarked fund of Rs 99.86 lakh received from the Ministry of Tribal Affairs, Government of India under Tribal Sub-Plan Scheme pertaining to National Research Centre on Yak (NRCY) Dirang, which focus on channelizing financial assistance through identified schemes to address the persistent socio-economic backwardness of Schedule Tribes in the country. However, it was not disclosed under earmarked/Endowment funds and clubbed with general grant receipt during the year. As a result, Earmarked fund (schedule 3) was understated and general grants (Schedule 9) was overstated by Rs. 99.86 lakh.
- (2) An examination of Schedule 3 of Balance Sheet - Investments from Earmarked (Rs. 13.83 crore)/ Endowment funds (Rs. 8.87 crore) reveals that none of the 123 units of ICAR have made Investments despite surplus funds remaining available throughout the year in both Endowment and Earmarked funds. This is in violation of the Significant Accounting Policy no 9 on Investment of Earmarked Funds. Interest Income accrued on such Investments which require funds, to the extent not immediately required for expenditure, to be invested in approved securities for fixed terms in Banks. Further, Rule 229 of GFR 2017 applicable all autonomous organizations states that all autonomous organizations 'should be encouraged to maximize generation of internal resources and eventually attain self-sufficiency'. Non-investments of surplus funds lying in the Earmarked/Endowment Funds is in violation of the Significant Accounting Policy no 9.

This comment was highlighted in previous year SAR and no corrective action has been taken.

A.2 Assets

A.2.1 Fixed Assets (Schedule 5) – Rs. 3900.01 crore

- (1) The buildings with estimated cost of Rs. 12.92 crore constructed by CPWD (Deposit Rs. 12.92 crore) have been handed over / taken over and already put to use by CIWA, Bhubaneswar but these buildings have not been capitalized till 2020-21. This has resulted in understatement of Fixed Assets by Rs. 12.92 crore (Gross Block) and overstatement of Current Assets, Loans and advances to the same extent.
- (2) In Directorate of Cashew Research (DCR) Puttur, Karnataka, the works amounting to Rs.5.60 crore has been completed and taken possession by the Institute during the year 2020-21 but the same has not been taken into account which has resulted in overstatement of Capital Work in progress and understatement of Fixed assets by Rs.5.60 crore.

B. Significant Accounting Policy

- (1) As per Significant Accounting Policy No 6, Gratuity, Pension and Leave Encashment are provided in the Books of Accounts on cash basis. This accounting policy is in contravention of the Uniform Format of Accounts prescribed by the Ministry of Finance for Autonomous bodies. It was also noticed that Provision for retirement benefits was not created on actuarial valuation basis as stipulated in Accounting Standards 15 of ICAI.
- (2) No disclosure has been made in accounting policy pertaining to Taxation. ICAR has neither been filing Income Tax return nor has exemption certificate from appropriate authorities been issued to ICAR.

C. General

- (1) ICAR Units receive grants from ICAR Hqrs (Budget) as well as from other ICAR units for different schemes and prepare annual Accounts at their end. However, each unit of ICAR shows expenditure/utilization made by them in respect of all the grants they receive, irrespective of the sources of Accounts. Since inter unit releases/ refunds take place, certain modifications/ adjustments are being made in Consolidated Accounts to depict the grants. This practice of inter unit releases/ refunds of grants should be avoided and grants should be released/ refunded from ICAR Hqrs to units and vice versa. This is being pointed out since 2016-17. Despite being pointed in audit in 2019-20, no compliance of the same could be ensured in 2020-21 also.
- (2) As per Significant Accounting Policy No 3.5, full depreciation is provided on additions during the year. Depreciation on fixed assets for the year is provided on straight line method as per Companies Act by ICAR. However as per Uniform Format of Accounts, the depreciation is to be provided on Written down Value and rates specified as per Income Tax Act. Further, the depreciation at full rate should be provided if the assets are capitalised for more than 180 days and half year depreciation is to be provided if the assets are capitalized for less than 180 days. The Policy of ICAR on deprecation needs to be amended
- (3) The opening balance and closing balance of Earmarked and Endowment Fund of some units show the same balance. These funds are invested in banks, which generates interest and hence should have been added to the concerned funds, in pursuance of ICAR Significant Accounting Policy in respect of Endowment fund. However, the opening balance and closing balance of Earmarked and Endowment Fund are same, exhibiting the fact that interest generated thereupon has not been added to concern Endowment Fund.
- (4) In absence of appropriate classification of categories of Fixed Assets amounting to Rs. 93.11 lakh, the depreciation charged under the heads "Others" does not depict the fair rate of depreciation. In addition rates of depreciation charged has not been disclosed in Significant Accounting Policy.

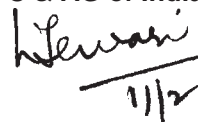
D. Grant-in-Aid

During 2020-21, ICAR received Grants-in-aid of Rs.7302.15 crore. It had an opening balance of Rs.185.37 crore. Out of total Grant of Rs.7487.52 crore, Rs.128.63 crore was already refunded grants/ releases to ICAR units and Rs.313.74 crore was utilized for capital expenditure. An amount of Rs.64.23 crore lapsed in Treasury Single Account and revenue expenditure of Rs.6876.92 crore was incurred leaving closing balance of Rs.104 crore. Further, ICAR has adopted the practice of not refunding the unspent grant immediately after completion of financial year. Interest earned, if any, on unspent grant is also not remitted to government. The amount of unspent grant requires to be remitted immediately at end of the financial year.

E. 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, New Delhi through a Management Letter issued separately for remedial/corrective action.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with Accounting Principles generally accepted in India;
 - a. In so far as it relates to the Balance Sheet, of the state of affairs of the ICAR as at 31 March 2021; and
 - b. In so far as it relates to Income and Expenditure Account of the Deficit for the year ended on that date.

For and on behalf of the C & AG of India



Keerti Tewari
Director General of Audit
(Agriculture, Food & Water Resources),
New Delhi

Place: New Delhi
Dated: 11.02.2022

Annexure to Separate Audit Report

1. Adequacy of Internal audit system

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

- No units planned for Internal Audit during the year 2020-21
- 83 Internal Audit paras were outstanding as on 31.03.2021.
- In NDRI-NAHEP-Karnal, institute is having the pre-audit system and followed the Central Civil Service Rule and General Financial Rules. The internal audit for the year 2018-19 was conducted through Institute of Public Auditors of India.
- In MGIFRI, no internal audit mechanism is put in place. Internal audit of the Accounts was conducted by ICAR, New Delhi.
- Internal Audit was not conducted for the year 2020-21 in NRCY Dirang, IISR Lucknow, CIRC Meerut, IISS Mau, IIVR Varanasi and DOGR, Pune.
- In NRRI Cuttack, Internal Audit was not conducted for the year 2019-20 and 2020-21

2. Adequacy of Internal Control System

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

- 18 External Audit paras of ICAR Hqrs were outstanding as on 31.03.2021.
- Total advances of Rs. 874.46 crore were outstanding as on 31.03.2021.
- 9 vigilance and 7 disciplinary cases were pending as on 31.03.2021.
- Fixed Asset Register has been updated for the year 2020-21 by only 114 units of ICAR.
- Non adjustment of outstanding Advances by ICAR Hqrs for 1995-96 to 2019-20.
- The Fixed Asset Register pertaining to ICAR headquarters Account was not maintained in prescribed format.
- Expenditure Control Registers and register of Contracts has not been maintained by the ICAR HQ.
- The CPRC Shimla has not prepared Accounting Manual and there was no system of confirmation of balances from debtors. Internal control system needs to be strengthened as there was no follow up/ compliance of the deficiencies pointed out by internal audit report since there was nothing on record shown to audit regarding any compliance made in this regard.
- In IISR Lucknow, Internal control system of the Institute is characterized by non fulfilment of vacancies as 187 posts are vacant against sanctioned strength of 295.

- In NRRI Cuttack, Internal Control System was not adequate as proper accounting of assets and depreciation on fixed assets was not calculated properly. Moreover the liability and provision in the Annual account was not properly maintained.
- In NDRI Bengaluru, the internal control mechanism is inadequate as internal audit has not been conducted from the year 2019-20 onwards till date. Further, the post of Assistant finance and accounts officer has been lying vacant for the last seven years. There is no maintenance of ledger accounts for the year 2020-21.
- Internal Control System of the IISS, Mau is characterized by following deficiencies:
 - (1) Non fulfilment of vacancies as 52 posts are vacant against sanctioned strength of 86.
 - (2) Non settlement of advances of Rs 2.08 crore given to CPWD.

3. System of Physical Verification of Fixed Asset

The Physical Verification of Fixed Assets for the year 2020-21 was conducted by 116 units out of 123 units.

4. System of Physical Verification of Inventory

- Physical Verification of Inventory has been conducted by 117 units and 1 unit is under process.
- Physical Verification of Books & Publication was conducted in 2017-18 and as per GFR Rule 215, ICAR headquarters is exempted to conduct physical verification till 2020-21.

5. Regularity in payment of Statutory Dues

As per Accounts, no Statutory Dues of more than six months were outstanding as on 31.03.2021.

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भारतीय
ICAR