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ICAR
Annual Accounts
and
Audit Report
2019-20



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Krishi Bhawan, New Delhi

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2019–2020
Balance sheet as on 31st March 2020

(Amount in Rupees)

Corpus/Capital Fund and Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	59663726746	55085243064
Reserves	2	659900	0
Earmarked/Endowment Fund	3	202654109	130919198
Current Liabilities & Provisions	4	12860796731	12864153362
Total		72727837486	68080315624
Assets			
Fixed Assets	5	39915842967	40651610813
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	32811994519	27428704811
Total		72727837486	68080315624
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



Director (Finance)



Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2019–20

Income & Expenditure Account for the Year ended 31st March 2020

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	693414821	643591217
Grants in aid/subsidies	9	67524466873	69074098283
Fees/Subscriptions	10	51844346	63042832
Income from Investments	11	0	0
Income from Royalty, Publications	12	19389982	24845906
Interest earned	13	1361660692	1190558859
Other Income	14	2810539562	1774374674
Prior Period Income	15	0	53431584
Total (A)		72461316276	72823943355
B. Expenditure			
Establishment expenses	16	34308888341	37396457931
Research & Operational Expenses	17	4601476275	4111666998
Administrative expenses	18	6642608555	5656747851
Grants and subsidies	19	20215438333	20617695266
Miscellaneous expenses	20	1887985863	1943623766
Depreciation	5	3947409074	3800832118
Prior period expenditure	21	136206448	4913759
Total (B)		71740012889	73531937689
Balance being surplus/(Deficit) carried to corpus/Capital Fund		721303387	-707994334



Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Consolidated Annual Accounts 2019–20

Schedules forming part of Balance Sheet as on 31st March 2020

(Amount in Rupees)

	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year	55085243064	51756957945
ADD: Grants utilized for capital expenditure**	4205619498	4706859053
ADD: Funds of Sponsored Projects/Schemes utilized for capital expenditure	573836030	798900647
ADD: Net Income/expenditure transferred from the Income & Expenditure account	721303387	-707994334
ADD/LESS: Adjustment to/from Capital Fund*	922275233	1469480247
Balance at the year end	59663726746	55085243064

Schedule 2 – Reserves

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



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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2019–20

Schedule 3: Earmarked/ Endowment Funds

(Amount in Rupees)

	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A. Opening Balance	73813506	57105692	130919198	114119617
B. Additions during the year				
i) Income from investments made	574534	2989747	3564281	2130753
ii) Other additions	89924531	16374499	106299030	32891967
Total {(A) + (B)}	164312571	76469938	240782509	149142337
C. Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
– Revenue Expenditure	27889485	4816838	32706323	11719284
– Grants to families to deceased employees	0	46211	46211	0
– Exgratia payments to employees on Compassionate grounds	0	0	0	58500
– Scholarship – Hostel subsidy	35000	0	35000	555000
– Subsidy for books	0	2000	2000	13000
(ii) Capital Expenditure	2645777	498900	3144677	2514280
Refunds/ Transfer to Current Liabilities	672405	1521784	2194189	3363075
– Sponsored Projects				
Total (C)	31242667	6885733	38128400	18223139
Closing balance at the year end (A+B-C)	133069904	69584205	202654109	130919198

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2019–20

Schedule 4: Current liabilities and Provisions

(Amount in Rupees)

	Current year	Previous year
A. Current Liabilities		
1. Sundry Creditors:		
(a) For goods	14931087	6046698
(b) For others	35476487	42505057
2. Advances received	0	20000
3. Deposits from staff	69514	35889
4. Public Works Deposits	0	3533000
5. Deposits others (EMD, Security Deposit)	353530988	458674714
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
(a) Overdue	93079943	116890818
(b) Others	53429018	144113946
7. Other current liabilities		
(a) Salary Payable	1740101645	2043745528
(b) Other expenses	233052633	179075098
(c) Receipts against ongoing sponsored/ consultancy/projects (Net)	4146960463	3721232443
(d) Receipts against sponsored conferences/ Seminars(Net)	70265752	52452980
(e) Intellectual fee for distribution	35480550	32545630
(f) Loans and Advances	279765778	215427302
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	1286339859	2863181350
NAHEP	567349300	350115282
A.P.Cess	0	0
9. Closing Balance of Internal Resource Generation	3944310133	2634557628
10. Book overdraft in Bank Account	0	0
Total (A)	12854143149	12864153362
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others (specify)	6653582	0
Total (B)	6653582	0
Total (A + B)	12860796731	12864153362

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2019-20

Schedule 5 – Fixed Assets (A+B+C+D+E)

(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)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	326928857	755426	948352	326736931	2115717	213271	0	2328988	326736931	379113366
b. Lease hold	1127009441	96274	772636	112633079	3911479838	447873160	2279041	4357074057	1124004091	1072931214
2. Buildings	20659863873	1230713869	10151395	21890426347	13231907	2878811	0	16110718	17523352292	16747361982
3. Tanks & Ponds	140953296	10613014	5971987	145594323	95449035	18558420	0	114007454	129463605	260757388
4. Roads & Bridges	356206424	15593183	0	371799607	11283860	2348671	0	136632531	257792153	2670757389
5. Sewerage & Drainage	41873060	5100305	0	46973365	120539558	14665777	235398	134969937	33340835	30589201
6. Tube Wells	145084405	3494736	0	148579141	535150127	109559515	7009852	637697990	13609204	24544847
7. Elect. installations and Equipments	1041353413	74134545	7908262	1107579696					469879906	506117692
8. Plant & Machinery	5279379218	60693766	19737535	5320335449	3542485470	316042957	11244490	3847283937	1473051512	1727701706
9. Laboratory apparatus and Scientific eqp	14544322260	1005361410	108247465	15441436205	8258221171	1558979413	70686759	9746513825	5694922380	6279869241
10. Office Equipment	2076897638	250575703	32876981	2294596360	1110229100	229506376	10072687	1329662789	964933571	954525802
11. Vehicle & Vessels	701228705	58493450	12623319	747096836	643574445	65150224	14119756	694604913	52491923	57026288
12. Farm & Field Equipment	923125730	115715719	16948150	1021893299	338364187	68773509	1977526	405160170	616733130	586175160
13. Computers/Peri-pherals/major software	2460041279	157748257	26424599	2591364937	2007973471	390523487	28252218	2370244740	221120197	4506653937
14. Furniture & Fixts.	2263783464	119190419	5013915	2377959968	1729238398	221087924	3199311	1947127011	430832957	528220567
15. Audio visual equipments	269284362	19154517	1535502	286903377	128986940	28504966	1221421	156270485	130632892	140143828
16. Live Stock	192855258	49890036	46136618	196608676	3296758267	468617638	14637274	3750738631	196608676	192855258
17. Library Books	4814127208	99183806	145924463	4767386551	30772020	4124955	185401	34711574	1016647920	1496062242
18. Others	27620578	0	3743532	23877046	25775853609	3947409074	165121134	29558141549	-10834528	53712754
Total of Current Year	57391937469	3276508435	444964711	60223481193					30665339646	31616083863
B. Capital work-in-progress	9035526950	1653212500	1438236129	9250503321					9250503321	9035526950
Total	66427464419	4929720935	1883200840	69473984514	25775853609	3947409074	165121134	29558141549	39915842967	40651610813



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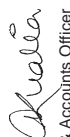
INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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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)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	32823857	755426	948352	326736931	2075717	213271	0	2288988	326736931	2075717
b. Lease hold	1126416036	96274	772636	1125739674	2075717	213271	0	2288988	1123450686	2075717
2. Buildings	20228234230	1167206269	10151395	21385289104	3867867165	437914587	2279041	4303502711	17081786393	3867778168
3. Tanks & Ponds	118265365	10260227	5971987	122553605	11406380	2418180	0	13824560	108729045	11406380
4. Roads & Bridges	340690472	15593183	0	356283855	91295504	17782621	0	109078124	247205531	91310658
5. Sewerage & Drainage	39422868	5100305	0	44523173	10646741	2226162	0	12872903	31650271	10646741
6. Tube Wells	134609416	3442075	0	138051491	112111348	13542079	227487	125425940	12625551	112111348
7. Elect. installations and Equipments	955394674	64682994	7839699	1012237969	498937754	100240380	6954289	592223845	420014124	498671182
8. Plant & Machinery	4769227513	33161943	15547682	4786841774	3264237304	284138895	10991601	3537384598	1249457176	3255370696
9. Laboratory apparatus and Scientific eqp	11948404048	692900676	104879361	12536425363	6945270975	1273278020	67345143	8151203852	4385221511	6936732212
10. Office Equipment	1915246986	155952995	27746498	2043453483	1041852528	204048671	9895688	1236005511	807447972	1044654271
11. Vehicle & Vessels	682216863	57762950	12623319	727356494	629712340	63510244	13548170	679674414	47682080	629406676
12. Farm & Field Equipment	722359558	91475516	16948150	796886924	291553696	54600180	1977526	344176350	452710574	280804569
13. Computers/Peripherals/major software	2237448064	112814953	26377582	2323885435	1836970416	351009073	28164882	2159814607	164070828	1838107709
14. Furniture & Fixts.	2189024161	106963320	4969800	2291017681	1692424475	212551900	3155196	1901821179	389196502	1699016277
15. Audio visual equipments	236446836	13876120	1524503	248798453	1175111284	24704117	1210422	141004979	107793474	117443878
16. Live Stock	176264435	49635750	45982875	179917310	3290666671	487440006	14637274	3743469403	1011526006	3311537281
17. Library Books	4801829344	99090528	145924463	4754995409	29492859	3873957	0	33366816	-11808888	26809632
18. Others	25116059	0	3558131	21557928	29492859	3873957	0	33366816	28135413076	2373388395
Total of Current Year	52973546785	2680771504	431766433	55222551856	23734033156	3513492343	160386719	27087138780	8995459485	2373388395
B. Capital work-in-progress	8877890221	1515493748	1397924484	8995459485						
Total	61851437006	4196265252	1829690917	64218011341	23734033156	3513492343	160386719	27087138780	37130872561	23733883395



INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2019-20

Schedule 5(B): NAHEP

(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)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0	0	0	0	0	0	0.00
b. Lease hold	0	0	0	0	0	0	0	0	0	3410858
2. Buildings	3480467	880604	0	4361071	69609	87221	0	156830	4204241	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	2705998	638505	0	3344503	270600	334451	0	605051	2739452	2435398
8. Plant & Machinery	0	5253102	0	5253102	0	315186	0	315186	4937916	0
9. Laboratory apparatus and Scientific eqp	15987993	20090548	0	36078541	1598799	3607854	0	5206653	30871888	14466324
10. Office Equipment	6158512	62184086	0	68342598	624355	6834260	0	7458615	60883983	5534157
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	2251662	0	0	2251662	135100	135100	0	270200	1981462	2067316
13. Computers/Peripherals/major software	6502531	25999121	0	32501652	1300506	6500330	0	7800836	24700816	5193549
14. Furniture and Fixts.	467188	3642942	0	4110130	46719	411014	0	457733	3652397	419137
15. Audio visual equipments	0	981555	0	981555	0	98156	0	98156	883399	0
16. Live Stock	0	0	0	0	0	0	0	0	0	0
17. Library Books	635956	93278	0	729234	63595	72923	0	136518	592716	572361
18. Others	0	0	0	0	0	0	0	0	0	0.00
Total of Current Year	38190307	119763741	0	157954048	4109283	18396495	0	22505778	135448270	34099100.00
B. Capital work-in-progress										
	0	69090	0	69090						
Total	38190307	119832831	0	158023138	4109283	18396495	0	22505778	135517360	34099100


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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)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land	0	0	0	0	0	0	0	0	0	0
a. Free hold	0	0	0	0	0	0	0	0	0	0
b. Lease hold	0	0	0	0	0	0	0	0	0	0
2. Buildings	5902375	0	0	5902375	1506649	118048	0	1624637	4277678	4395726
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	789247	119438	0	908685	1480066	1599504
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	798749	0	0	798749	591472	79875	0	671347	127402	207277
8. Plant & Machinery	114310168	0	0	114310168	92710493	6732326	0	99442819	14867349	22078741
9. Laboratory apparatus and Scientific eqp	132825578	0	0	132825578	115926928	11571635	0	127498563	5327015	16638125
10. Office Equipment	5447632	0	0	5447632	4596076	501303	0	5097379	350253	851556
11. Vehicle & Vessels	350263	0	0	350263	350262	0	0	350262	1	1
12. Farm and Field Equipment	1033419	0	0	1033419	499561	42965	0	542526	490893	263838
13. Computers/Peripherals/major software	4009436	0	0	4009436	4082204	-23338	32439	4026427	-16991	-72768
14. Furniture & Fixts.	729996	0	0	729996	962445	25302	0	987747	-257751	41208
15. Audio visual equipments	114000	0	0	114000	91058	11400	0	102458	11542	22942
16. Live Stock	0	0	0	0	0	0	0	0	0	0
17. Library Books	205654	0	0	205654	189047	14079	0	203126	2528	16607
18. Others	0	0	0	0	0	0	0	0	0	280525
Total of Current Year	268116021	0	0	268116021	222295442	19193033	32439	241456036	26659985	46303282
B. Capital work-in-progress										
	0	0	0	0						
Total	268116021	0	0	268116021	222295442	19193033	32439	241456036	26659985	46303282

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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)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land	0	0	0	0	0	0	0	0	0	0
a. Free hold	0	0	0	0	0	0	0	0	0	0
b. Lease hold	0	0	0	0	0	0	0	0	0	0
2. Buildings	35008862	1494117	0	36502979	5212903	730059	0	5942962	30560017	29795959
3. Tanks & Ponds	2127133	0	0	2127133	425860	42543	0	468403	1658730	1701273
4. Roads & Bridges	7432690	0	0	7432690	1914762	371635	0	2286397	5146293	5517928
5. Sewerage & Drainage	66923	0	0	66923	17748	3346	0	21094	45829	49175
6. Tube Wells	2720120	35000	0	2755120	2337830	171557	0	2509387	245733	382290
7. Elect. installations and Equipments	8682757	1301633	20490	9963900	3329918	988187	20490	4297615	5666285	5352639
8. Plant & Machinery	30219028	710086	0	30929114	17188366	1855726	0	19044092	11885022	12528739
9. Laboratory apparatus and Scientific eqp	40726984	1833095	787610	41172469	21063191	4111192	787610	24386773	16785696	19063792
10. Office Equipment	6173588	1582080	0	7755668	2874844	773848	0	3648692	4106976	3298744
11. Vehicle & Vessels	2223754	0	0	2223754	2203401	13191	0	2216592	7162	20353
12. Farm & Field Equipment	33918530	1321301	0	35239831	10028145	2114043	0	12142188	23097643	23890385
13. Computers/Peripherals/major software	3120603	672265	47017	3745851	2433563	514580	54897	2893246	852605	687039
14. Furniture & Fixts.	11285909	729898	21300	11994507	5527670	1194390	21300	6700760	5293747	5754602
15. Audio visual equipments	1050621	345736	0	1396357	238603	138541	0	377144	1019213	812018
16. Live Stock	195650	0	0	195650	0	0	0	0	195650	347407
17. Library Books	15818	0	0	15818	5283	1564	0	6847	8971	10535
18. Others	791838	0	185401	606437	347049	60644	185401	222292	384145	467647
Total of Current Year	185160808	10025211	1061818	194124201	75149136	13085046	1069698	87164484	106959717	109680725
B. Capital work-in-progress	10648025	3566490	1494117	12720398			0	0	12720398	11112525
Total	195808833	13591701	2555935	206844599	75149136	13085046	1069698	87164484	119680115	120793250

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Schedule 5(E): Deposit 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 (1+2-3)	At the beginning of the year	For the year (1+2-7)	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0	40000.00	0.00	0.00	40000.00	0	553405
b. Lease hold	593405	0	0	593405	36823612.00	9023245.00	0.00	45846857.00	402523961	350414326
2. Buildings	387237939	61132879	0	448370818	1399667.00	418088.00	0.00	1817755.00	19095830	19161131
3. Tanks & Ponds	20560798	352787	0	20913585	1449522.00	284726.00	0.00	1734248.00	3960263	4244989
4. Roads & Bridges	5694511	0	0	5694511	619371.00	119163.00	0.00	738534.00	1644735	1763898
5. Sewerage & Drainage	2383269	0	0	2383269	6090380.00	952141.00	7911.00	7034810.00	737920	1664489
6. Tube Wells	7754869	17661	0	7772530	32020382.90	7916622.00	35073.00	39901931.90	41332643	41750852
7. Elect. installations and Equipments	73771235	7511413	48073	81234575	168349306.72	23000824.00	252889.00	191097241.72	191904049	197496042
8. Plant & Machinery	365622509	21568635	4189853	383001291	1174361278.30	266410712.00	2554006.00	1438217984.30	1256716270	1221678186
9. Laboratory apparatus and Scientific eqp	2406877657	290637091	2580494	2694934254	60281297.10	17348293.90	176999.00	77452592.00	92144387	80751459
10. Office Equipment	143870920	30856542	5130483	169596979	11308442.00	1626789.00	571586.00	12363645.00	4802680	5127383
11. Vehicle & Vessels	16435825	730500	0	17166325	36147684.42	11881221.00	0.00	48028905.42	138452558	127275387
12. Farm & Field Equipment	163562561	22918902	0	186481463	163186782.00	32522842.00	0.00	195709624.00	31512939	45765723
13. Computers/Peripherals/ major software	208860645	18261918	0	227222563	30277089.50	6905318.00	22815.00	37159592.50	32948082	31989120
14. Furniture & Fixts.	62276210	7854259	22815	70107654	11145994.40	3552752.00	10999.00	146887747.40	20925265	20327826
15. Audio visual equipments	31672905	3951106	10999	35613012	11445994.40	3552752.00	10999.00	146887747.40	16495716	16395173
16. Live Stock	16395173	254286	153743	16495716	5833671.20	1089066.00	0.00	6922737.20	4517699	5493191
17. Library Books	11440436	0	0	11440436	932112.00	190354.00	0.00	1122466.00	590215	14743918
18. Others	1712681	0	0	1712681						
Total of Current Year	3926923548	465947979	12136460	4380735067	1740266593	383242157	3632278	2119876471	2260858596	2186606496
B. Capital work-in-progress										
	146988704	134083172	38817528	242254348					242254348	146524204
Total	4073912252	600031151	509539988	4622989415	1740266593	383242157	3632278	2119876471	2503112944	2333130700

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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 (1+2-3)	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0	0	0	0	0	0	0.00
b. Lease hold	0	0	0	0	0	0	0	0	0	0.00
2. Buildings	45400	0	0	45400	45400	0	0	45400	0	0.00
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	0.00
4. Roads & Bridges	0	0	0	0	0	0	0	0	0	0.00
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0	0.00
6. Tube Wells	0	0	0	0	0	0	0	0	0	0.00
7. Elect. installations and Equipments	899458	46730	0	946188	924192	46717	0	970909	-24721	2343.00
8. Plant & Machinery	1832174	0	0	1832174	1862343	0	0	1862343	-30169	825.00
9. Laboratory apparatus and Scientific eqp	2685386	279526	0	2964912	2490163	233747	0	2723910	241002	169675.00
10. Office Equipment	2315896	262812	0	2578708	2283942	261986	0	2545928	32780	14288.00
11. Vehicle & Vessels	93714	0	0	93714	118269	0	0	118269	-24555	22.00
12. Farm & Field Equipment	385360	198884	20395	563849	395584	178414	0	573998	-10149	130.00
13. Computers/Peripherals/ major software	2124801	278596	0	2403397	2099986	278541	0	2378527	24870	25806.00
14. Furniture and Fixts.	9955463	1471498	0	11426961	9929578	1471227	0	11400805	26156	2146.00
15. Audio visual equipments	270864	22859	0	293723	181060	13868	0	194928	98795	327426.00
16. Live Stock	0	0	0	0	0	0	0	0	0	10000.00
17. Library Books	730189	206783	0	936972	698322	198341	0	896663	40309	5914.00
18. Others	0	0	0	0	0	0	0	0	0	271
Total of Current Year	21338705	2767688	20395	24085998	21028839	2682841	0	23711680	374318	558846
B. Capital work-in-progress										
	0	0	0	0	0	0	0	0	0	0
Total	21338705	2767688	20395	24085998	21028839	2682841	0	23711680	374318	558846

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Schedule 6 : Investments From Earmarked/Endowment Funds

(Amount In Rupees)

	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Debentures and Bonds	0	0
4. Others (to be specified)	0	0
Total	0	0



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Schedule 7 : Current Assets, Loans & Advances

(Amount In Rupees)

	Current Year	Previous Year
A. Current Assets		
1. Inventories		
a. Stores & Spares	17184804	32417124
b. Chemicals	55211627	105629696
c. Glassware	23693353	11458784
d. Other Consumables	90506077	93949459
e. Stationery	23587783	30644802
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	10991488	10562463
b. Others	121837	121837
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	17611752	16916457
b. Bank Balances with scheduled banks		
– in current accounts		
(i) Institute Account	22487901616	18585331513
(ii) NAHEP	412734639	262049671
– in Deposit account (including margin money for letters of credit)	1847313149	1973968211
– in saving accounts	59949054	93946664
c. Cash in transit	50000	1111250
Total (A)	25046857179	21218107930



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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	3269500	3798296
– Festival	3150	791911
– Flood/Frought/Cyclone	0	315000
– Calamity	0	657000
– TA	22522633	31999662
– LTC	22951301	28614487
– Food grain advance	0	252000
– Winter warm clothing advance	0	0
– Others	41997571	25188586
c. Long Term Advances to Employees (Interest Bearing)		
– House Building	230971777	163540871
– Motor Vehicle	13060198	15862197
– Fans	101822	170696
– Computer	35628831	35061627
d. Advances and Other Amounts Recoverable in Cash or in Kind or for Value to be received		
– Advances to Supplies and Services	738647179	577734810
– `Advances on Capital A/c	1182736708	1153434843
– Advances on Work (Capital)	2524724248	1308484095
– Advances on Work (Revenue)	2013945401	1911704381
– Others	268998841	315596832
e. Prepaid Expenses		
– Insurance	947630	881047
– AMC Expenses	998623	1148589
– Other Expenses	1363922	643514
f. Deposits		
– Telephone	862572	1014635
– Lease Rent	183344	120320
– Customs Dept.	2893206	0
– Security	24860521	24366001

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

(Amount In Rupees)

	Current Year	Previous Year
- Earnest money	702014	710734
- Others	6104564	8036567
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	26728949	974989
- On Investments	85281161	39594073
- On Loans & Advances	318800034	299565293
- Others	4278839	8047710
h. Claims Receivable [(I Govt. Grant, II NAHEP, III AP Cess, IV GPF, V U-Remittance, VI R-Deposit, VII Others(pls Specify)]	191372801	252086114
Total B	7765137340	6210596880
Total (A + B)	32811994519	27428704811



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020

Amount In Rupees

Schedule 8: Income from Sales/Services	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	276876212	275052931
2. Sale of Fish and Poultry	46968400	43219491
3. Sale of Fruits and Vegetables	4281904	1651213
4. Sale of Vaccine	3496971	4110103
5. Sale of Breeder Seeds	11543586	14596598
6. Sale of Dairy Products	62945735	57547707
7. Sale of Cotton and Jute Products	957359	2657414
8. Sale of Wool and Woolen Products	800959	9145467
9. Sale of Meat	14448654	9613694
10. Sale of other products	9389957	18681767
B. Income from Services		
1. Training Programmes	54500826	43833266
2. Consultancy services	18626720	10722786
3. Contract Research	18854727	17286084
4. Contract Services	7716892	3931331
5. Analytical Testing Fees	79909299	65524634
6. Pre-shipment Inspection Fees	381020	4544330
7. Quarantine Fee	15371634	10434657
8. Other Internal Resource Generation activities	66343967	51037744
Total	693414821	643591217



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

	Amount in Rupees	
	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	2863181350	3992761567
b) Add Grants received during the year	71926313000	73569255000
c) Less Already refunded grants/ releases to ICAR Units	3644009632	3995528567
d) Less Utilized for Capital Expenditure	4082454005	4620245075
e) Less Grants Refundable	1286339859	2863181350
f) Net on Revenue a/c (a+b-c-d-e)	65776690854	66083061576
2) Government of India – NAHEP		
a) Opening Balance	350115282	0
b) Add Grants received during the year	2078500000	2078900000
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utilized for Capital Expenditure	123165493	48055873
e) Less Grants Refundable	567349300	350115282
f) Net on Revenue a/c (a+b-c-d-e)	1738100489	1680728845
3) ICAR HQ Share of Internal Resource		
a) Opening Balance	176558765	40670741
b) Add Grants received during the year	264939375	1800130000
c) Less Already refunded grants	251519095	195686167
d) Less Utilized for Capital Expenditure	0	38558105
e) Less Utilized for Loans and Advances	117415481	119664842
f) Less Grants Refundable	62888034	176583765
g) Net on Revenue a/c (a+b-c-d-e)	9675530	1310307862
Total Net on Revenue a/c {1(f)+2(f)+3(f)}	67524466873	69074098283



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

(Amount in Rupees)

Particulars	Current Year		Previous Year		Total
	Govt. Grant	NAHEP	Govt. Grant	NAHEP	
1. Opening Balance B/F	2863181350	350115282	3992761567		75648155000
2. Add: Grant received	71926313000	2078500000	73569255000	2078900000	3995528567
3. Less: Already Refunded *	3644009632		3644009632		
4. Less: Release to ICAR Units					
Total Grants : (1+2-3)	71145484718	2428615282	73566488000	2078900000	75645388000
5. Less: Grant Utilized for Capital Expenditure	4082454005	123165493	4620245075	48055873	4668300948
6. Balance : (4-5)	67063030713	2305449789	68946242925	2030844127	70977087052
7. Less: Grants utilised under Grants-in-Aid-Salaries	23103895528		23620107347		23620107347
8. Less: Grants utilised under Pension	12024915577		12757687272		12757687272
9. Less: Grants utilised under Grants-in-Aid-General	30647879749	1738100489	29705266957	1680728845	31385995802
10. Total : Revenue Expenditure (7+8+9)	65776690854	1738100489	66083061576	1680728845	67763790421
11. Balance : (6-10)	1286339859	567349300	2863181350	350115282	3213296632
12. Total : Capital + Revenue Expenditure (5+10)	69859144859	1861265982	70703306650	1728784718	72432091368
13. Balance : Refundable to Government (4-12)	1286339859	567349300	2863181350	350115282	3213296632

(Amount in Rupees)

Details of Refunds

	Govt. Grant
(a) Refunds pertaining to previous year(s) as in Opening Balance	3213296632
(b) Refund pertaining to Current FY 2019-20	430713000
Total Refunds (a+b) as per row 3 above	3644009632

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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 2019–20	Additional amount provided by ICAR Hqrs. out of Council's share during 2019–20	Total	Previous Year
A	B	C	D	E (C+D)	F
1.	Opening Balance B/F	2457998862	176558765	2634557627	2194639247
2.	Resources Generated at units / Received from Hqrs during 2019-20	6963621620	264939375	7228560995	5148122026
3.	Total available Resources : (1+2)	9421620482	441498140	9863118622	7342761273
4.	Less: Grants utilized for Capital Expenditure	0	0	0	38558105
5.	Balance: (3-4)	9421620482	441498140	9863118622	7304203168
6.	Less: Grants utilised under Grants-in-Aid-Salaries	0	0	0	945423291
7.	Less: Grants utilised under Pension	0	0	0	0
8.	Less: Grants utilised under Grants-in-Aid-General	15853138	9675530	25528668	366134191
9.	Total : Revenue Expenditure (6+7+8)	15853138	9675530	25528668	1311557482
10.	Balance : (5 - 9)	9405767344	431822610	9837589954	5992645686
11.	Less: Expenditure on Loans and Advances	2902227	117415881	120318108	123965068
12.	Balance: (10-11)	9402865117	314406729	9717271846	5868680618
13.	Total: Capital + Revenue + Loans and Adv. (4+9+11)	18755365	127091411	145846776	1474080655
14.	Less: Already refunded to Council	5521442618	251519095	5772961713	3234122990
15.	Balance: Refundable to Council (12-14)	3881422499	62887634	3944310133	2634557628



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Schedule 10: Fees/Subscriptions

(Amount in Rupees)

	Current Year	Previous Year
1. Entrance Fees	6772125	2784040
2. Annual Fees/Subscriptions	13584352	13526265
3. Seminar/Programme Fees	1344945	2727510
4. Consultancy Fees	10382125	1980310
5. Application Fees for Recruitment	824225	20317399
6. Diploma Charges	14315109	13119498
7. Other (specify)	4621465	8587810
Total	51844346	63042832



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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	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	14866099	18807442
2. Income from sale of Publications	4387361	5853341
3. Others (Specify)	136522	185123
TOTAL	19389982	24845906



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Schedule 13: Interest Earned

(Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	1237094916	1055305448
2. On savings Accounts with scheduled banks	34445935	39236047
3. On Loans		
a. Employees/Staff	89804216	94755267
b. Others	158168	1247126
3. On Debtors and other Receivables	157457	14971
Total	1361660692	1190558859



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Schedule 14: Other Income

(Amount in Rupees)

	Current Year	Previous Year
1. License Fee from quarters	140875823	76876360
2. Income from Guest house charges	72364005	60775794
3. Leave Salary and Pension Contribution	35381828	25976681
4. Revenue Receipts from Schemes	1222071700	183131506
5. Charges for use of Transport	1896481	3094392
6. Water and Electricity Charges	28982444	17820666
7. Revolving Fund income	611213835	821741404
8. Surplus on sale/disposal of assets		
a. Owned assets	5538521	6872586
b. Assets acquired out of grants or received free of cost	3683182	50600
9. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)	688531744	578034686
TOTAL	2810539562	1774374674



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Schedule 15: Prior Period Income

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Income	0	53431584
TOTAL	0	53431584



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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	Total
A. Establishment Expenses								
a. Salaries, wages and allowances	21605785241	0	18930784	21624716025	23142300275	0	831338861	23973639136
b. Contribution to Provident Fund	66455387	0	0	66455387	57371523	0	0	57371523
c. Contribution to Other Funds (Specify)	342642811	0	0	342642811	221005581	0	331387	221336968
d. Bonus	0	0	0	0	1000	0	0	1000
e. Staff Welfare Expenses	1786718	0	0	1786718	6669522	0	0	6669522
f. Fees & Honorarium	15473769	0	0	15473769	19152853	0	0	19152853
g. Leave salary and Pension Contribution	11266415	0	0	11266415	13153617	0	0	13153617
h. Others	235515397	0	0	235515397	328673239	0	10396000	339069239
Total Establishment Expenses	22278925738	0	18930784	22297856522	23788327610	0	842066248	24630393858
B. Pension Expenses								
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	12010478176	0	553643	12011031819	12766064073	0	0	12766064073
Total (A+B)	34289403914	0	19484427	34308888341	36554391683	0	842066248	37396457931

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Schedule 17: Research and Operational Expenses

(Amount in Rupees)

	Current Year			Previous Year			Total
	Govt. Grant	NAHEP	Revenue Generation	Govt. Grant	NAHEP	Revenue Generation	
1. Chemicals & consumables	706553896	28276740	0	613221885	27360338	37593889	678176112
2. Glassware	92972583	4387181	0	94083015	3737679	1026800	98847494
3. Fertilizers	49130251	0	0	50601179	0	242038	50843217
4. Seeds	93634994	0	0	140033158	0	6026000	146059158
5. Salts & Minerals	7059286	923891	0	18258475	0	0	18258475
6. Farm manure	1250186591	25271470	0	1082781325	1637959	28531000	1112950284
7. Other consumables	287954037	763702	0	245430661	185906	1500000	247116567
8. Photograph/Audiovisual Expenses	2356228	27590	0	2067860	0	0	2067860
9. Computer Hire charges	24070321	38994	0	46957646	0	0	46957646
10. Purchase of Animal for Research	14995967	44865	0	14842122	0	2890000	17732122
11. Feeding and upkeep of Animals	264284414	70133	0	207155496	0	13500000	220655496
12. Other research expenditure	1698739884	49733257	0	1378635789	4545551	88821226	1472002566
Total	4491938452	109537823	0	3894068612	37467433	180130953	4111666998

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2019-20

Schedule 18: Administrative Expenses

(Amount In Rupees)

	Current Year			Previous Year			Total
	Govt. Grant	NAHEP	Revenue Generation	Govt. Grant	NAHEP	Revenue Generation	
A. Infrastructure							
a) Rent, Rates & Taxes	257268940	0	0	89141032	357058	0	89498090
b) Electricity Charges	1081772158	2530682	17898	1047140750	1949204	474029	1049563983
c) Water Charges	78726558	479264	0	60308291	0	966000	61274291
d) Security Charges	923944885	93951	0	798235833	2637346	17161391	818034570
e) Vehicle Running Expenses	141317410	40971	0	143328800	745866	313727	144388393
f) Insurance	13766059	0	0	13235716	30130	1220	13267066
B. Communication							
a) Postage & Telegram	14926127	0	0	15687402	0	375000	16062402
b) Telephones & Fax	47019061	1999	0	42622921	1056796	1000	43680717
C. Repairs & Maintenance							
a) Buildings	1101542285	0	0	621566903	9083091	19299810	649949804
b) Plants & Machinery	96489400	102159	0	101258087	7900	557013	101823000
c) Furniture & Fixtures	15559360	30046	0	18052323	0	0	18052323
d) Vehicle	43549787	98900	0	54203636	94910	20000	54318546
e) Office Equipment	228549876	13995605	0	163519260	96728	15954	163631942
f) Computers	44810444	0	0	56793214	0	0	56793214
g) Roads	46844299	0	0	14447302	0	8900	14456202

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

(Amount In Rupees)

	Current Year			Previous Year			Total	AP Cess Generation	Total
	Govt. Grant	NAHEP	Revenue Generation	Govt. Grant	NAHEP	Revenue			
D. Others									
a) Printing & Stationery (consumables)	164586285	2491942	0	177587379	1009858	40500	178637737		178637737
b) Newspapers & Periodicals	40356951	0	0	17793974	77906	59500	17931380		17931380
c) Travel & Conveyance – Domestic	442322085	6949231	0	444250519	3609909	41345	447901773		447901773
d) Travel – Foreign	1964033	2138686	0	641605	0	0	641605		641605
e) Advertisement & Publicity	28754870	1791329	0	36989225	184644	30867	37204736		37204736
f) Legal & Professional charges	40780407	0	0	15327754	0	0	15327754		15327754
g) Auditor's remuneration	6490235	0	0	6979730	0	0	6979730		6979730
h) Hospitality expenses	39340840	1552932	0	24036385	46650	0	24083035		24083035
i) Bank charges	2727312	0	0	1363086	33429	0	1396516		1396516
j) Meeting expenses	59413840	0	0	65149235	1507808	5360	66662403		66662403
k) Steering & Monitoring Committee expenses	18174896	0	0	8524910	0	0	8524910		8524910
l) Loss on sale of assets	38520880	0	0	14013184	0	0	14013184		14013184
m) Provision for bad & doubtful debt/advances	16686	0	0	0	0	0	0		0
n) Irrecoverable balances written off	34224137	0	0	440165	0	0	440165		440165
o) Other Miscellaneous expenses	1540809160	15723694	0	1517263260	21984994	2960126	1542208380	0	1542208380
Total	6594569266	48021391	17898	5569901881	44514227	42331742	6642608555	0	5656747851

Khalla
Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Annual Accounts 2019-20

Schedule 19: Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year			Previous Year			
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	AP Cess	Total
A. Grants given to State Agricultural Universities – Establishment of KVKS	8874160426	9510888	8883671314	7908118221	0	0	7908118221
B. Grants given to State Agricultural Universities – All India Coordinated Research Projects	7454623767	0	7454623767	6653719147	700000	0	6654419147
C. Grants given to – Trainers Training Centres	0	0	0	400446	0	0	400446
D. Financial Assistance to Scientific Societies	39666209	0	39666209	539432815	0	0	539432815
E. Others	3836727043	750000	3837477043	3943178637	1572146000	0	5515324637
Total	20205177445	10260888	20215438333	19044849266	1572846000	0	20617695266

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Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Annual Accounts 2019-20

Schedule 20: Miscellaneous Expenses

(Amount in Rupees)

	Current Year				Previous Year						
	Govt. Grant	NAHEP	Revenue Generation	Others	Total	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Others	Total
1. Publicity and exhibitions	32058046	68440	0	0	32126486	32146812	6866	0	0	0	32153678
2. Guest House	65374777	0	0	0	65374777	54673927	0	101539	0	0	54775466
3. Human Resource Development	582344367	20144441	0	0	602488808	419082282	25033869	0	0	0	444116151
4. Revolving Fund Schemes – Expenditure	50558096	0	0	456649143	507207239	76173918	0	649	0	502544749	0
5. Others	677230388	3558165	0	0	680788553	753908219	1084029	73814000	0	5052907	833859155
Total	1407565674	23771046	0	456649143	1887985863	1335985158	26124764	73916188	0	507597656	1943623766

Khanna

Finance & Accounts Officer

Schedule 21: Prior Period Expenditure

Amount in Rupees

	Current Year	Previous Year
1. Prior Period Expenditure	136206448	4913759
TOTAL	136206448	4913759

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Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2019-20

Receipts and Payment Account for the Year Ended 31 March 2020 (New Format)
(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
a) Cash in hand	16916457	15488414	a. Establishment	33996224081	36043690184
b) Bank balances			b. Administrative	7145872355	6700993183
>> in Current Accounts	18847381183	16385140276	c. Research	4655754112	4242293000
>> in Deposit Accounts	1973968211	2339813856			
>> in Savings Accounts	93946664	104141487			
>> in Transit	1111250	14343500			
II. Grants Received from Govt. of India			II. Payments against funds for various projects	20215438333	20617695266
Govt. Grant	71926313000	73569255000			
NAHEP	2078500000	20789000000			
III. Donations and Contribution	0	0	III. Investments and Deposits		
			a) Earmarked funds	0	0
			b) Own funds.	0	0
IV. Income on Investments from			IV. Expenditure on Fixed Assets and capital work-in-progress		
a) Earmarked Funds	0	549091	a) Purchase of Fixed Assets	2209463523	2240924998
b) Own Funds	0	1581662	b) Expenditure on Work in Progress	1996155975	2465934055
V. Interest Received			V. Repayment of unutilized Grants/Loans/Borrowings	8931468736	3995528567
a) Bank Deposits	1274071008	1306124783			
b) Loans, Advances	61735315	70980504	VI. Deposits and Advances	15206616325	18065675048
VI. Deposits and Advances	16724344072	18664691641	VII. Other payments	6220104902	5099990411
VII. Other Income	5421573867	2499101031			

Receipts and Payment Account for the Year Ended 31 March 2020 (New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
VIII. Loans and Borrowings	0	0	VIII. Closing Balances	17611527	16916457
			a) Cash in hand		
			b) Bank Balances	22487901616	18585331513
			– in current Accounts (Institute)	412734639	262049671
			– in current Accounts (NAHEP)	1847313149	1973968211
			– in Deposit Accounts	59949054	93946664
			– in Savings Account	50000	1111250
			c) In transit		
Total	125402658327	120406048478	Total	125402658327	120406048478


Director (Finance)


Finance & Accounts Officer

SCHEDULE 22: SIGNIFICANT ACCOUNTING POLICIES

1. Basis for preparation of Accounts:

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

2. Revenue Recognition

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

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

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

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

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

3. Fixed Assets and Depreciation

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

3.2 Progeny of Livestock are set up as assets when they are born by assigning values. Based on expenditure incurred on prenatal and post natal care of the mother and enhanced till their attaining particular ages, by the expenditure on their upkeep and feed. These items of expenditure are 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 & accepted by C&AG and communicated by them vide F.No 29 RC(AB)/MISC/15/02/2016)*

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 deprecation column for 7 years till it becomes zero, unless in the meanwhile there is any change in the term or conditions of the lease. *(Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016)*

4. Stocks:

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

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

6. Retirement benefits

The pension, gratuity and leave encashment are provided in the books of account based on cash basis.

7. Investments (Head quarters only)

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

8. Earmarked funds -welfare fund:

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

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

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

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

10. Government grants

10.1 Government grants of the nature of contribution towards capital expenditure (to the extent utilized in the year) are treated as of Capital Fund.

10.2 Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized, except that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

10.3 Unutilized government grants are treated as funds to be carried forward and refunded, as per government directions and exhibited as a Liability.

10.4 Grants from AP Cess fund:

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

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

11. Revolving Funds:

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

11.2 The revenue expenditure incurred out of Revolving Fund schemes as well as the income derived from such schemes by the ICAR institutes are accounted for under the respective financial heads.

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

In respect of ongoing sponsored projects and consultancy projects, the amounts received from sponsors/clients are credited to the head "Current Liabilities -Other Liabilities -Receipts against ongoing sponsored/consultancy projects." As and when expenditure is incurred/advances are paid against such projects, entries are passed for credit to overhead recoveries, intellectual fees etc. by debit to the concerned project account under the head "Assets -Current Assets -Loans and

Advances -a) Current assets -sundry debtors -Payments' against ongoing sponsored projects¹ advances against sponsored projects", through Bank account (payments made), and through Journal entries (crediting Overhead Recovery Account, Intellectual fee etc). Simultaneously, after determining the shares of the Council, welfare fund and the scientific and other staff, these heads are credited by debit to Overhead Recovery account and Intellectual fee account. The share of Intellectual fee pertaining to the Council is treated as income in the Income and Expenditure Account. Overhead Recoveries and Equipment Usage Recoveries are treated as abatement of revenue expenditure for the year.

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

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

SCHEDULE 23: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (2019-20)

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.)	75.01	77.47
2. Letters of credit opened by the bank on behalf of the Council	6719.50	8065.22
3. Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	2296.31	4946.29
TOTAL	9090.82	13088.98

3. Break up of Grants utilized for Capital Exp during 2019–20

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
G					
Government Grants	2357345910	1077223668	364869628	284089393	4083528599
NAHEP	1138658	115928148	0	5024093	122090899
TOTAL	2358484568	1193151816	364869628	289113486	4205619498

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

(Amount in Rupees)

Description	Schedule No.	Institutes' data	Modified Values in A/cs	Difference
Opening Balance	9A	3109848537	3213296632	-103448095
Grants Received	9A	74521043494	73574100000	946943494
Grants Refunded during the year	9A	3684756871	3213296632	471460239
Capital + Revenue Expenditure	9A	71720410841	71720410841	0
Net effect - Closing balance	9A	2225724319	1853689159	372035160

*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 2019-20):

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	372035160
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	2484934
3. Opening balance of Capital Fund changed from institutes' data as per 19-20 A/cs of ICAR (Institutes' Data – ₹ 52604706777 – Accounts 18-19 Closing balance – ₹ 55085243064)	88891916
4. Actual Adjustments from institute data in Schedule 1	1385687242
Net Adjustments carried out in Schedule 1 : (4)-(1)-(2)-(3)	922275233

#Government Grants: ₹ 189998 (DMR, New Delhi); ₹ 148985 (IISR, Calicut); ₹ 154139 (IIVR, Varanasi); ₹ 10259 (NRC Citrus, Nagpur); ₹ 631354 (NRC Seed Spices, Ajmer); ₹ 161863 (CS & WCR & TI, Dehradun); ₹ 223114 (ICAR Res. Complex, Goa); ₹ 32500 (CIFA, Bhubaneswar); ₹ 64264 (Dte. of Women in Agriculture, Bhubaneswar); ₹ 276122 (ZPD-IV, Kanpur).

5. Fixed Assets & Depreciation: The amount of Surplus/ Deficiency arising on Disposal of Fixed Assets has been worked out by the Units and taken into the Account. Depreciation has been provided and incorporated by the Units. The Depreciation has been calculated for the current year on the basis of closing balance of Fixed Assets (except on Land & Livestock) as per Straight Line Method at rates prescribed under the Companies Act, 1956. The original value and the accumulated depreciation on the disposed off assets have been suitably incorporated in Schedule 5.
6. Previous years' figures have been regrouped whenever necessary.
7. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2020 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 31.03.2020

(Amount in Rupees)

LIABILITIES	Schedule	Current year 2019–20	Previous year 2018–19
GPF Subscription & Interest thereupon	1	19,005,013,973.00	17,175,022,925.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,397,790,950.01	2,266,046,595.00
Other Liability	7	0.00	72,360,176.75
Total		21,402,804,923.01	19,513,429,696.75

ASSETS	Schedule	Current year 2019–20	Previous year 2018–19
Investments	4	20,341,276,809.00	18,661,276,809.00
Interest Accrued on Securities/ FDs	5	614,171,697.35	544,885,913.34
GPF Recoveries of March 2020	6	353,900,593.00	302,201,486.00
Other Assets	7	41,548,388.97	0.00
Cash at Bank		51,907,434.69	5,065,488.41
Total		21,402,804,923.01	19,513,429,696.75

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 31.3.2020

(Amount in Rupees)

INCOME	Current year 2019-20	Previous year 2018-19
Interest Received	863,530,839.56	721,768,208.32
Interest Accrued	614,171,697.45	544,885,913.35
Other Income	9,283,734.00	0.00
Total	1,486,986,271.01	1,266,654,121.67

Expenditure	Current year 2019-20	Previous year 2018-19
Interest credited to Members' a/cs		
a) GPF	1,355,241,916.00	1,205,383,000.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	131,744,355.01	61,271,121.67
Total	1,486,986,271.01	1,266,654,121.67


Finance & Accounts Officer

Schedule 1

GPF Subscription and Interest thereupon

(Amount in Rupees)

Particulars	Current Year 2019–20	Previous Year 2018–19
Opening Balance	17,175,022,925.00	15,632,015,626.00
ADD		
GPF Subscriptions during the year	3,733,259,066.00	
GPF Refunds during the year	127,869,712.00	
Book Transfers during the year (credit)	232,918,677.00	
Cash Transfers during the	6,125,713.00	
	4,100,173,168.00	3,784,202,204.00
LESS		
GPF Provision for March 2018–2019	302,201,486.00	287,942,284.00
LESS		
Book Transfer for 2018–2019	762,113.00	9,313,088.00
ADD		
Interest on GPF	1,355,241,916.00	1,205,383,000.00
LESS		
GPF advance during the year	134,061,026.00	
GPF Withdrawal during the year	3,309,959,105.00	
Book Transfers during the year (Debit)	237,901,614.00	
Cash Transfers during the year (Debit)	184,335.00	
	3,682,106,080.00	3,452,286,132.00
Total GPF Balance	18,645,368,330.00	16,872,059,326.00
ADD		
GPF Subscription (for March Provision 2020)	338,361,088.00	
GPF Refund (for March Provision 2020)	15,539,505.00	
	353,900,593.00	302,201,486.00
ADD		
Book Transfers in transit (Difference of debits over credits)	5,745,050.00	762,113.00
TOTAL GPF LIABILITY	19,005,013,973.00	17,175,022,925.00



Finance & Accounts Officer

Schedule 2**CPF Subscription and Interest thereupon**

(Amount in Rupees)

Particulars	Current Year 2019-20	Previous Year 2018-19
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 2018-2019	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 2019-20	0.00	0.00
Interest on ICAR/Institutes' Contribution	0.00	0.00
ADD		
CPF Subscription (Provision for March 2019-20)	0.00	0.00
CPF Refund (Provision for March 2019-20)	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



Finance & Accounts Officer

Schedule 3**Details of Reserves as on 31.03.2020**

(Amount in Rupees)

Particulars	Current Year 2019-20	Previous Year 2018-19
Opening Balance (as on 01.04.2019)	2,266,046,595.00	2,204,775,473.33
ADD		
Excess of Income over expenditure	131,744,355.01	61,271,121.67
Closing Balance as on 31.03.2019	2,397,790,950.01	2,266,046,595.00

Sum (B) -

F.& A.O.

Schedule 4**Investments Statement as on 31.03.2020**

(Amount in Rupees)

Particulars	Current Year 2019-20	Previous Year 2018-19
Opening Balance (as on 01.04.2019)	18,661,276,809.00	17,148,131,261.00
LESS Matured Investments		
a) Fixed Deposits / Securities	7,080,000,000.00	
b) Short term investment in FD with SBI	950,000,000.00	
	8,030,000,000.00	52,881,254,452.00
ADD Investments		
a) Fixed Deposits / Securities	8,970,000,000.00	
b) Short term investments in FD with SBI	740,000,000.00	
	9,710,000,000.00	54,394,400,000.00
TOTAL (As on 31.03.2020)	20,341,276,809.00	18,661,276,809.00

Sum (B) -

Finance & Accounts Officer

Schedule 5**Details of Accrued Interest as on 31.03.2020**

(Amount in Rupees)

Particulars	Current Year 2019-20	Previous Year 2018-19
Opening balance	544,885,913.34	382,336,660.67
LESS		
Accrued interest upto 31.03.19 received in cash during financial year 2019-2020		
a) Interest on FDs for which interest has been received on maturity	284,374,351.00	
b) Interest on Bonds/Securities for which interest has been received in cash	260,511,562.44	
	544,885,913.44	382,336,660.68
ADD		
Interest received /accrued for the period 01.04.2019 to 31.03.2020		
a) Interest on Bonds/Securities/FDs for which interest is to be received on maturity (Sub Schedule 5a)	261,680,500.45	
b) Accrued interest on Bonds/ Securities for which interest is also received in cash (Sub Schedule 5b)	352,491,197.00	
	614,171,697.45	544,885,913.35
Closing Balance (as on 31.03.2020)	614,171,697.35	544,885,913.34



Finance & Accounts Officer

Schedule 6**Outstanding GPF Provisions as on 31.03.2020**

(Amount in Rupees)

Particulars	Current Year 2019–20	Previous Year 2018–19
Opening balance	302,201,486.00	287,942,284.00
LESS		
Amount Recovered for the year 2018–19	302,201,486.00	287,942,284.00
ADD		
Outstanding GPF Provision for the year 2019–20	353,900,593.00	302,201,486.00
Closing Balance	353,900,593.00	302,201,486.00

Summary of Book Transfers

(Amount in Rupees)

Particulars	Current Year 2019–20	Previous Year 2018–19
Opening balance	762,113.00	9,313,088.00
LESS		
Book Transfer (Credit)	232,918,677.00	175,768,371.00
ADD		
Book transfer (debits)	237,901,614.00	167,217,396.00
Closing Balance	5,745,050.00	762,113.00



Finance & Accounts Officer

Schedule 7**Other Assets / Liabilities**

(Amount in Rupees)

Particulars	Current Year 2019-20	Previous Year 2018-19
Opening Balance	72,360,176.75	19,249,315.75
ADD		
Other Payments	7,591,005.72	17,177,337.50
GPF Receivable 2019-2020 from ICAR institutes	9,890,327.00	5,670,774.00
Liability towards institutes for 2018-19 discharged during 2019-20	145,363,183.00	37,524,412.00
	162,844,515.72	60,372,523.50
LESS		
Other Receipts	8,274,922.00	281,716.00
Liability towards institutes as on 31.03.2020	34,990,254.00	145,363,183.00
GPF Receivable 2018-2019 from ICAR institutes	5,670,774.00	6,337,117.00
	48,935,950.00	151,982,016.00
Closing Balance as on 31.03.2020 (Assets)	41,548,388.97	
Closing Balance as on 31.03.2020 (Liability)		72,360,176.75



Finance & Accounts Officer

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 2019–20, the payable interest rate was 8% up to June, 2019 and 7.9% from July, 2019 to March, 2020
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 ₹ 1,453.23 lakhs was payable to ICAR institutes as on 31.3.2019 towards GPF account settlement with the Council which is included in the total liability towards subscribers shown in Schedule 1. The details is attached in Annexure 2 in the Annual Accounts 2018–19. GPF receivable of ₹ 56.70 lakhs the year 2018–19 from ICAR institutes has also been included in Annexure 1.
2. An amount of ₹ 375.24 lakhs payable to ICAR institutes as on 31.3.2018 towards GPF account settlement with the Council is included in the total liability towards subscribers as attached in Annexure 1 in the Annual Accounts 2018–19. GPF receivable of the year 2018–19 from ICAR institutes has also been included in Annexure 2.
3. Since, the Council discharges the above liability to the institutes from the Reserve account, the above adjustments have been incorporated in Schedule 3—Reserve.
4. An amount of ₹ 1,04,90,136 pertaining to Non-Plan unspent Grant wrongly remitted by ICAR institute (Name of the Institute: Sugarcane Breeding Institute, Coimbatore) into the General Provident Funds Account has been shown as “other liability” in the last financial year has been remitted in this Financial Year.
5. 7.68% securities having a face value of ₹ 9000000000 was purchased for ₹ 9189000000 and the same have been depicted at the cost value.
6. 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.
7. 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 31.03.2020**

(Amount in Rupees)

S.No.	Institute	Amount (Rupees)
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.) Bhubaneshwar	20000.00
12	NIRJAFT Kolkata	58264.00
13	IVRI, Mukteswar	77000.00
14	NRC Mithun, Jharnapani	178000.00
15	NRC PIG, Guwahati	137000.00
16	CIFA, Bhubaneshwar	2211012.00
17	NCAP (NIAP) (NAPR), New Delhi	2516322.00
18	ATARI-II, Kolkata	89961.00
Total		34990254.00

GPF Receivables from Institute as on 31.03.2019

(Amount in Rupees)

Sl. No.	Name of ICAR units	Amount
1	NBSS & LUP, Nagpur	3656400
2	ICAR Res. Com. Eastern Reg., Patna	1005587
3	CRRI (NRR), Cuttack	500000
4	ICAR Res. Complex (CCARI), Goa	333400
5	IISS, Bhopal	99683
6	IIPR, Kanpur	35000
7	IINRG (ILRI), Ranchi	20000
8	CIFT, Kochi	20000
9	CSSRI, Karnal	703
10	IIMR Ludhiana	1
GRAND TOTAL		5670774.00

Annexure 2**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF Liabilities towards ICAR Institutes on 31.03.2019**

(Amount in Rupees)

Sl. No.	Name of ICAR units	Amount
1	IARI, New Delhi	21661112.00
2	CISH, Lucknow	11310622.00
3	IGFRI, Jhansi	12721481.00
4	IISR, Lucknow	12366334.00
5	IVRI, Mukteshwar	10299577.00
6	NBSS & LUP, Nagpur	9866718.00
7	NDRI, Karnal	8886635.00
8	IVRI, Izzatnagar	7617504.00
9	CAZRI, Jodhpur	7094962.00
10	IASRI, New Delhi	6830950.00
11	NBFGR, Lucknow	6271058.00
12	CRIJAF, Barrackpore	3766206.00
13	CIFA, Bhubaneshwar	3672820.00
14	CIRCOT, Mumbai	3336265.00
15	CSSRI, Karnal	3291445.00
16	CMFRI, Kochi	3113102.00
17	CIFE, Mumbai	2991000.00
18	VPKAS, Almora	2578975.00
19	CICR, Nagpur	2413861.00
20	NIBSM, Raipur	2308812.00
21	NIRJAFT Kolkata	963085.00
22	CCRI, (NRC Citrus) Nagpur	756372.00
23	ATARI-V, Hyderabad	341930.00
24	NIASM, Baramati	452958.00
25	IIVR, Varanasi	165000.00
26	DGR (Groundnut), Junagarh	164466.00
27	NRC Litchi, Muzzaffarpur	77000.00
28	NIASM, Baramati	40020.00
29	CARI, Izzatnagar	2910.00
30	ICAR Research Complex for NEH, Barapani	3.00
Total GPF Liability		145,363,183.00

GPF Receivables from Institute as on 31.03.2020

(Amount in Rupees)

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
9	CIAE, BHOPAL	0.00
10	CARI, IZATNAGAR	2304029.00
11	ATARI- III(ATARI), BARAPANI	181550.00
12	CPCRI, VITTAL	2569162.00
	Total	9890327.00



Finance & Accounts Officer

Annexure 3-5a

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

(Amount in Rupees)

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2018-19	Days	Accrued Interest 2019-20
1 ICICI Bank, New Delhi	7.50%	01.06.2019	01.06.2020	1670000000.00	128,816,896.00	-	305	106,745,523.00
2 ICICI Bank, New Delhi	7.30%	03.07.2019	03.07.2020	3150000000.00	236,321,818.00	-	272	174,347,261.00
3 South Indian Bank, New Delhi	6.76%	20.12.2019	20.12.2020	3150000000.00	860,022,814.00	-	103	70,798,413.00
4 SBI, New Delhi	4.60%	20.03.2020	20.03.2021	4000000000.00	18,719,840.00	-	12	600,000.00
				8,370,000,000.00	1,243,881,368.00			352,491,197.00

Sum 352,491,197/-
Finance & Accounts Officer

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 2019-20	Days	Interest for 2018-2019 earned	Minus	Interest for 2019-2020 earned	Plus	Interest for 2019-2020 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)	150,754,006.00	90	36,003,283.		114,750,723.00		37,172,221.00
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	107	202,625,753.42		488,574,246.58		202,625,753.42
Total "A"				1,896,276,809.00		841,954,006.00		238,629,036.42		603,324,969.58		239,797,974.42
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		11,017,775.34
3 PFC 2020 Bonds	8.70%	1.10.10	14.5.2020	142,000,000.00		12,354,000.00	321	10,864,750.68		1,489,249.32		10,864,750.68
Total "B"				286,000,000.00		24,882,000.00		21,882,526.02		2,999,473.98		21,882,526.03
GRAND TOTAL (A+B)				2,182,276,809.00		866,836,006.00		250,511,562.44		606,324,443.56		261,680,500.45

Sum 

Finance & Accounts Officer

Annexure 3-5C

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 2019-20	Days	Upto Interest 2018-19	Interest 2018-19	Interest for 2018-2019 accrued
1	ICICI Bank, Red Cross Road, New Delhi	7.11%	01.07.2018	01.07.2019	1330000000.00	97,114,296.00	97,114,296.00	61	80,230,341.00	16,883,955.00	0.00
2	ICICI Bank, Rad Cross Road, New Delhi	7.26%	03.07.2018	03.07.2019	2500000000.00	186,501,399.00	186,501,399.00	94	137,093,292.00	49,408,107.00	0.00
3	Andhra Bank, Connaught Place, New Delhi	7.48%	18.12.2018	18.12.2019	3000000000.00	230,773,257.00	230,773,257.00	262	64,703,086.00	166,070,171.00	0.00
4	Punjab & Sind Bank, Connaught Place, New Delhi	6.81%	19.02.2019	01.06.2019	2100000000.00	4,093,272.00	4,093,272.00	61	1,691,516.00	2,401,756.00	0.00
5	Punjab & Sind Bank, Connaught Place, New Delhi	7.51%	19.03.2019	19.03.2020	2500000000.00	19,310,400.00	19,310,400.00	353	656,116.00	18,654,284.00	0.00
6	State Bank of India, Main Branch, New Delhi	6.70%	18.06.2019	03.07.2019	4500000000.00	1,063,356.00	1,063,356.00	15	-	1,063,356.00	0.00
7	State Bank of India, Main Branch, New Delhi	5.30%	27.09.2019	18.12.2019	4000000000.00	476,274.00	476,274.00	82	-	476,274.00	0.00
8	State Bank of India, Main Branch, New Delhi	5.30%	31.10.2019	18.12.2019	5000000000.00	348,493.00	348,493.00	48	-	348,493.00	0.00
9	State Bank of India, Main branch, New Delhi	4.75%	06.01.2020	19.03.2020	2000000000.00	1,900,000.00	1,900,000.00	73	-	1,900,000.00	0.00
					7,850,000,000.00	541,580,747.00	541,580,747.00	284,374,351.00	257,206,396.00	0.00	0.00


 Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Receipts and Payments Account of the
ICAR General Provident Fund for the Year 2019–2020

(Amount in Rupees)

S.No.	Head of Account	RECEIPTS		PAYMENTS		Amount	
		S.No.	Head of Account	S.No.	Head of Account	Current Year	Previous Yr
1*	Opening Balance			1	GPF Payments (Withdrawal/ Final withdrawal and advance at ICAR Headquarters (Annexure 8)		
	a) Cash at Bank	5065488.41	9621713.91			169731323.00	232153659.00
	b) FDRs & Securities (Annexure 1)	18661276809.00	17148131261.00				
2	Hqrs. Subs./Recoveries/Refund (Annexure 2)	207538166.00	195306931.00	2	GPF Payments to Other Departments (Annexure 9)	0.00	0.00
3	Subs./Ref. from Deputatonists (Annexure 3)	3996000.00	3360000.00	3	GPF Net deficit Payment to Institute (Annexure 5)	989755581.00	641354276.00
4	GPF Receipts from other departments (Annexure 4)	1879637.00	0.00	4	Bank Charges (Annexure 10)	0.00	0.00
5	Net surplus Receipts from Insitts. (Annexure 5)	1254530644.00	1106992931.00	5	Miscellaneous payments to other Department (GPF/GSJS/LF) (Annexure 11)	7591005.72	53502640.50
6	Misc. Receipts from other Department (GPF/GSJS/LF) (Annexure 6)	17558656.00	25835167.00	6	Excess of CPF Payments over Receipts (Annexure 6)	0.00	0.00
7**	Interest on Investments (Annexure 7 & 12b)	1408416753.00	1104104869.00	7	Other Payments	0.00	0.00
8	Other Receipts	0.00	0.00	8*	Closing Balance		
9	Excess of CPF Receipts over Payments	0.00	0.00		a) Cash at Bank b) FDRs & Securities (Annexure 12)	51907434.69 20341276809.00	5065488.41 18661276809.00
	TOTAL	21560262153.41	19593352872.91		TOTAL	21560262153.41	19593352872.91

Sum
Sum
 Finance & Accounts 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.

Annexure GPF 1

Details of Securities and Bonds in hand on 01.04.2019

(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)	8.00%	04.09.1987	To be renew every yr.	1896276809.00
2	Govt. Stock 7.68% 2023	7%	21.12.2018	21.12.2023	9189000000.00
Total				Total "A"	11085276809.00
B. BONDS					
1	PFC 2020 Bonds	8.70%	29.09.2010	14.05.2020	144000000.00
2	PFC 2020 Bonds	8.70%	01.10.2010	14.05.2020	142000000.00
Total "B"					286000000.00
C. NATIONALISED BANKS TERM DEPOSIT					
1	IDBI Bank, Red Cross Road, New Delhi @7.11% for 1 Yr	7.11%	01.06.2018	01.06.2019	1330000000.00
2	IDBI Bank, Red Cross Road, New Delhi @7.26% for 1 year	7.26%	03.07.2018	03.07.2019	2500000000.00
3	Andhra Bank Cannought Place, New Delhi @7.48 % for 1 Year	7.48%	18.12.2018	18.12.2019	3000000000.00
4	Punjab & Sind Bank Cannought Place, New Delhi @6.81% for 102 days (up to 01.06.2019)	6.81%	19.02.2019	01.06.2019	210000000.00
5	Punjab & Sind Bank, Cannought Place, New Delhi @7.51% for 1 Year	7.51%	19.03.2019	19.03.2020	250000000.00
Total "C"					7290000000.00
GRAND TOTAL (A+B+C)					18661276809.00

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


Finance & Accounts Officer

Annexure GPF 2

**Details of Receipts of GPF Subscription of Headquarter
for the year 2019–2020**

MONTH	AMOUNT
April, 19	16,452,234.00
May, 19	17,172,584.00
June, 19	16,972,884.00
July, 19	17,990,912.00
August, 19	16,785,514.00
September, 19	17,277,794.00
October, 19	17,105,044.00
November, 19	17,371,044.00
December, 19	17,954,214.00
January, 20	17,403,214.00
February, 20	17,498,214.00
March, 20	17,554,514.00
TOTAL	207,538,166.00



Finance & Accounts Officer

Annexure GPF 3

**Details of Receipts with respect to Deputationists
for the year 2019–2020**

MONTH	AMOUNT
April, 19	250000
May, 19	447000
June, 19	486000
July, 19	387000
August, 19	205000
September, 19	504000
October, 19	163000
November, 19	235000
December, 19	472000
January, 20	299000
February, 20	274000
March, 20	274000
TOTAL	3996000.00



Finance & Accounts Officer

Annexure GPF 4

**Details of GPF Receipts from other departments
for the year 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	1146196.00
July, 19	0.00
August, 19	733441.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	1879637.00



Finance & Accounts Officer

Annexure GPF 5**Details of GPF Receipts and Payments from ICAR Institutes
during the year 2019–2020****(Amount in Rupees)**

Sl.No.	Name of the Institute	Receipts	Payments
1.	CICR, NAGPUR(COTTON)	20238347	12532230
2.	CRIJ&AF, BARRACKPORE	14715748	21160357
3.	NRRI, CUTTACK	4880342	21453233
4.	CTRI, RAJAHMUNDRY	15328606	24631256
5.	IARI, NEW DELHI	91089816	97883447
6.	IGFRI, JHANSI	16604549	25802884
7.	IIPR, KANPUR	12173224	10488921
8.	IISR, LUCKNOW	22319345	26938071
9.	NBAIM, MAU	5073000	3233583
10.	NBPGR, NEW DELHI	48884888	7770837
11.	SBI, COIMBATORE	16934906	9480326
12.	VPKAS, ALMORA	13619020	7626242
13.	DGR, JUNAGARH(GROUNDNUT)	8817474	5244196
14.	DRMR, BHARATPUR	5614940	4055300
15.	IIMR(Millet) (DSR), HYDERABAD(SORGHUM)	9253652	5369962
16.	DSR, INDORE(SOYABEAN)	8723680	909602
17.	NCIPM, NEW DELHI	6185400	9991737
18.	NRCPB, NEW DELHI	8742014	2060228
19.	NBAII, BANGALORE	5952648	720931
20.	IIMR(DMR) NEW DELHI(MAIZE)	3068500	40800
21.	IIOR(DOR) HYDERABAD(OILSEEDS)	11225345	8951853
22.	IIRR (DRR),HYDERABAD(RICE)	16616069	1936006
23.	IIW&BR(DWR), KARNAL(WHEAT)	18615281	2521117
24.	IISS (DSR),MAU(SEEDS)	1313324	47000
25.	IIAB, RANCHI	206000	190000
26.	NIBSM, RAIPUR	3681000	4908812
27.	CIARI, PORT BLAIR	9573259	1366815
28.	CIAH, BIKANER	9599323	2447713

Annexure GPF 5**(Amount in Rupees)**

Sl.No.	Name of the Institute	Receipts	Payments
29.	CISH, LUCKNOW	6531073	31064354
30.	CITH, SRINAGAR	3461500	1815900
31.	CPCRI, KASARAGOD	9964107	9512512
32.	CPCRI, VITTAL	2923266	2706162
33.	CPCRI, KAYANGULAM, KRISHNAPURAM	3801903	2442958
34.	CPRI, SIMLA	20186592	14780104
35.	CTCRI, THIRUVANTHAPURAM	8797929	3022789
36.	IIHR, BENGALURU	22674325	20339176
37.	IISR, KOZHIKODE	9417164	11938253
38.	IIVR, VARANASI	15727119	205047
39.	NRC BANANA, TIRUCHIRAPALLI	5189750	2255975
40.	Dte. OF CASHEW RESEARCH, PUTTUR	4575079	959869
41.	CCRI, (NRC Citrus) NAGPUR	7634900	5894332
42.	NRC GRAPES, PUNE	4899750	5493428
43.	DMAPR, ANAND	3075576	1548536
44.	DMR, SOLAN (MUSHROOM)	5492003	1588000
45.	IIOPR (Dte. Of Oilpalm) PEDAVEGI	3650541	4560473
46.	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	1259382	3582000
47.	NRC ORCHIDS, SIKKIM	2814000	749000
48.	NRC SEED SPICES, AJMER	4077000	2079115
49.	NRC LITCHI, MUZAFFARPUR	2243300	293000
50.	NRC POMEGRANATE, SOLAPUR	2011000	310000
51.	DIRECTORATE OF FLORICULTURE, PUNE	850000	0
52.	CAZRI, JODHPUR	16133341	34614068
53.	CRIDA, HYDERABAD	20495627	4250654
54.	IIS&WC, (CSWCR&TI) DEHRADUN	22881512	4962567
55.	CSSRI, KARNAL	24375050	20727593
56.	ICAR RES. COM. NEH REGION, BARAPANI	21560105	11051199
57.	ICAR RES. COM. EASTERN REG., PATNA	12327758	5614026
58.	CCARI, GOA	7182612	2989500

Annexure GPF 5

(Amount in Rupees)

Sl.No.	Name of the Institute	Receipts	Payments
59.	IISS, BHOPAL	18274634	1553390
60.	NBSS & LUP, NAGPUR	19321913	21265318
61.	NIASM, BARAMATI	3701500	641478
62.	IIWM, (DIWM) BHUBANESWAR	18620080	826560
63.	CAFRI, (NRC AGROFORESTRY), JHANSI	13178941	12085172
64.	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	8487576	1352808
65.	IIFSR (PDFSR) MODIPURAM	13246500	1536000
66.	CIAE, BHOPAL	6655048	16083521
67.	CIPHET, LUDHIANA	4818916	2982074
68.	CIRCOT, MUMBAI	12628784	17118360
69.	IINR&G, (ILRI), RANCHI	6286290	10845904
70.	NIRJ&AFT (JTRL), KOLKATA	11910090	3705131
71.	CARI, IZATNAGAR	4853851	25723383
72.	CIRB, HISSAR	20012184	5350005
73.	CIRG, MAKHDOOM	6969983	17870895
74.	CSWRI, AVIKANAGAR	7734841	17192586
75.	IVRI, BENGALURU	8827338	13761924
76.	NIHSAD (HSADL),BHOPAL	51390035	45563868
77.	IVRI, IZATNAGAR	3758212	20399885
78.	IVRI, MUKTESWAR	10770633	50000
79.	NBAGR, KARNAL	17278994	0
80.	NDRI, BANGALORE	44720916	18838068
81.	NDRI, KARNAL	8194585	4042567
82.	NIANP, BENGALURU	8702130	4980484
83.	NRC CAMEL, BIKANER	6904002	5677705
84.	NRC EQUINES, HISSAR	10194835	4811592
85.	NRC MEAT, HYDERABAD	5123070	0
86.	NRC MITHUN, JHARNAPANI	3443062	14459
87.	NRC PIG, GUWAHATI	2254000	0
88.	NRC YAK, DIRANG	1566326	965218

Annexure GPF 5**(Amount in Rupees)**

Sl.No.	Name of the Institute	Receipts	Payments
89.	NIVEDI (PDADMAS), BENGALURU	9611300	0
90.	PD FOOT & MOUTH DISEASE (PDFMD),MUKTESHWAR	513000	259388
91.	CIRC, (PD Cattle) MEERUT	12994900	3202394
92.	DPR (PDP) HYDERABAD (POULTRY)	8430324	18695
93.	CIBA, CHENNAI	14928861	3679346
94.	CIFRI, BARRACKPORE	9828368	25526103
95.	CIFA, BHUBANESHWAR	20104061	7052792
96.	CIFE, MUMBAI	10957344	26447523
97.	CIFT, KOCHI	24321323	16311956
98.	CMFRI, KOCHI	8884398	37466585
99.	NBFGR, LUCKNOW	12412830	8056522
100.	DCWFR, BHIMTAL(COLD WATER)	6187000	1330000
101.	IASRI, NEW DELHI	7494577	27415941
102.	NCAP(NIAP) (NAPR), NEW DELHI	7468113	3543278
103.	NAARM, HYDERABAD	20160145	7285943
104.	CIWA, (DRWA) BHUBANESHWAR (WOMEN)	5596400	997925
105.	ATARI-I, LUDHIANA	5190000	0
106.	ATARI-II, JODHPUR	5149817	4108667
107.	ATARI-III, KANPUR	1291100	210150
108.	ATARI-IV Patna	2790106	345600
109.	ATARI-V, KOLKATA	3290460	7857764
110.	ATARI-VI Guwahati	2862800	1326300
111.	ATARI-VII, BARAPANI	1429184	181605
112.	ATARI-VIII Pune	3037000	588700
113.	ATARI-IX, JABALPUR	810000	0
114.	ATARI-X HYDERABAD	360000	0
115.	ATARI-XI, BENGALURU	1560000	0
116.	NRC-IF, Motihari	1775000	190000
117.	ICAR HEADQUARTERS		
GRAND TOTAL		1254530644	989755581

Annexure GPF 6

Details of Miscellaneous receipts from other departments along with subscription of GPF for the year 2019-20

Head/ Month	Apr, 19	May, 19	Jun, 19	Jul, 18	Aug, 19	Sep, 19	Oct, 19	Nov, 19	Dec, 19	Jan, 20	Feb, 20	Mar, 20	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
GSIIS / 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	2680.00	1148396.00	768561.00	0.00	1441273.00	35000.00	0.00	9338734.00	0.00	1536665.00	3287347.00	17558656.00
TOTAL	0.00	2680.00	1148396.00	768561.00	0.00	1441273.00	35000.00	0.00	9338734.00	0.00	1536665.00	3287347.00	17558656.00

Details of Misc Receipts	Amount
Unclaimed amount surrendered by Institute	9283734.00
Other Misc Receipts	8274922.00
Total	17558656.00

Sum 17558656.00
 Finance & Accounts Officer

Annexure GPF 7**Details of Receipt of Interest on Investments made out of
GPF Account for the year 2019–2020**

(Amount in Rupees)

Month	Amount	Monthly total	Details
April, 19	0.00	0.00	
May, 19	24882000.00	24882000.00	PFC Bond 2020 Annual interest
June, 19	345600000.00 97114296.00 4093272.00	446807568.00	Interest on Govt. Stock 7.68% 2023 IDBI, New Delhi @ 7.11% for one year (1.6.2018 to 1.6.2019) Punjab & Sind Bank @ 6.81% for 102 days (19.02.2019 to 01.06.2019)
July, 19	186501399.00 1063356.00	187564755.00	IDBI, New Delhi @ 7.26% for 3.7.018 to 3.7.2019 SBI, New Delhi @ 5.75% for 18.06.2019 to 3.7.2019
August, 19	0.00	0.00	
September, 19	0.00	0.00	
October, 19	0.00	0.00	
November, 19	0.00	0.00	
December, 19	345600000.00 230773257.00 476274.00 348493.00	577198024.00	Interest on govt. stock 7.68% 2023 Andhra Bank, N.Delhi @ 7.48% for one year 18.12.18 to 18.12.19 SBI, New Delhi @ 5.30% for 82 days 27.09.19 to 17.12.19 SBI, New Delhi @ 5.30% for 48 days 31.10.2019 to 17.12.2019
January, 20	150754006.00	150754006.00	Special Deposit Scheme (SDS) interest (01.01.2019 to 31.12.2019)
February, 20	0.00	0.00	
March, 20	19310400.00 1900000.00	21210400.00	Punjab & Sind Bank, Cannought Place, New Delhi @ 7.51% for one year (19.03.18 to 19.03.2020) SBI, New Delhi @ 4.75% for 73 days 06.01.2020 to 19.03.2020
TOTAL		1408416753.00	



Finance & Accounts Officer

Annexure GPF 8

**Details of GPF Payments (Advance/ withdrawal) to Subscribers at
Headquarters for the year 2019–2020**

MONTH	AMOUNT
April, 19	17693729.00
May, 19	7691272.00
June, 19	9196000.00
July, 19	20708270.00
August, 19	10612106.00
September, 19	8234283.00
October, 19	16060201.00
November, 19	13400490.00
December, 19	11422454.00
January, 20	17647723.00
February, 20	8325982.00
March, 20	28738813.00
TOTAL	169731323.00



Finance & Accounts Officer

Annexure GPF 9

**Details of Payments made to other Departments
during the year 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

Annexure GPF 10

Details of Bank Charges Payments for the year 2019–2020

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00

Finance & Accounts Officer

Annexure GPF 11

Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2019-2020

Head/ Month	Apr, 19	May, 19	Jun, 19	Jul, 18	Aug, 19	Sep, 19	Oct, 19	Nov, 19	Dec, 19	Jan, 20	Feb, 20	Mar, 20	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	1147189.00	0.00	735506.00	1441863.00	4.72	40600.00	0.00	384500.00	0.00	1536665.00	2304678.00	7591005.72
TOTAL	0.00	1147189.00	0.00	735506.00	1441863.00	4.72	40600.00	0.00	384500.00	0.00	1536665.00	2304678.00	7591005.72

Sum 7591005.72
 Finance & Accounts Officer

Annexure GPF 12**Details of Securities and Bonds in hand on 31.03.2020**

(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)	8.00%	04.09.1987	To be renew every yr.	1896276809.00
2.	Govt. Stock 7.68% 2023	7%	21.12.2018	21.12.2023	9189000000.00
Total "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 Year	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
5	State Bank of India, Parliament Street, New Delhi @ 4.75% for 1 year		19.03.2020	19.03.2021	400000000.00
Total "C"					8970000000.00
GRAND TOTAL (A+B+C)					20341276809.00



Finance & Accounts Officer

Annexure GPF 12–Details

Investment Statement (Summary) for the year 2019–2020

(Amount in Rupees)

Particulars	Amount
Opening Balance	18661276809.00
LESS Maturity	
(a) BONDS/ SECURITIES (Annexure GPF 12 (a&b)	8030000000.00
	8030000000.00
ADD Investment during the year	
(a) BONDS/ SECURITIES (Annexure GPF 12 (c&d)	9710000000.00
	9710000000.00
Closing Balance	20341276809.00



Finance & Accounts Officer

Annexure GPF 12 (A)**Details of Maturities of Securities/ Bonds/ Bank Fixed Deposits, etc.
for the year 2019–2020**

(Amount in Rupees)

Month	Amount	Monthly total	Details
April, 19	0.00	0.00	
May, 19	0.00	0.00	
June, 19	1330000000.00	1330000000.00	IDBI Bank, N.Delhi @ 7.11% for 1 Yr w.e.f. 01.06.2018 to 01.06.2019
July, 19	2500000000.00	2500000000.00	IDBI Bank, N.Delhi @ 7.26% for 1 Yr w.e.f. 03.07.2018 to 03.07.2019
August, 19	0.00	0.00	
September 19	0.00	0.00	
October, 19	0.00	0.00	
November, 19	0.00	0.00	
December, 19	3000000000.00	3000000000.00	Andhra Bank, New Delhi @ 7.48% for 01 year w.e.f. 18.12.2018 to 18.12.2019
January, 20	0.00	0.00	
February, 20	0.00	0.00	
March, 20	250000000.00		Punjab & Sind Bank, New Delhi @ 7.51% for 01 year w.e.f 19.03.2019 to 19.03.2020
		250000000.00	
TOTAL		7080000000.00	



Finance & Accounts Officer

Annexure GPF 12 (B)**Details of Maturities of Short Term Deposits (STDs) with
State Bank of India during 2019–2020**

(Amount in Rupees)

Month	Amount	Monthly total	Details
April, 19	0.00	0.00	
May, 19	0.00	0.00	
June, 19	210000000.00	210000000.00	Punjab & Sind Bank, New Delhi @ 6.81% w.e.f. 19.02.2019 to 01.06.2019
July, 19	450000000.00	450000000.00	SBI, N.Delhi @ 5.75% w.e.f. 18.06.19 to 03.07.2019
August, 19	0.00	0.00	
September, 19	0.00	0.00	
October, 19	0.00	0.00	
November, 19	0.00	0.00	
December, 19	40000000.00		SBI, N.Delhi @5.3% for 82 days (27.09.2019 to 18.12.19)
	50000000.00		SBI, N.Delhi @ 5.3% for 48 days (31.10.19 to 18.12.19)
		90000000.00	
January, 20	0.00	0.00	
February, 20	0.00	0.00	
March, 20	200000000.00	200000000.00	SBI, N.Delhi@4.75% for 73days (06.01.2020 to 19.03.2020)
TOTAL	950000000.00	950000000.00	

Finance & Accounts Officer

Annexure GFP 12 (C)**Details of Investment Made in Bonds/ Securities/ Fixed Deposits
during the year 2019–2020**

(Amount in Rupees)

Month	Amount	Monthly total	Details
April, 19	0.00	0.00	
May, 19	0.00	0.00	
June, 19	1670000000.00	1670000000.00	ICICI, New Delhi @ 7.50% for 1 year w.e.f 1.6.2019 to 01.06.2020
July, 19	3150000000.00	3150000000.00	ICICI, New Delhi @ 7.30% for 1 year w.e.f 3.7.2019 to 3.7.2020
August, 19	0.00	0.00	
September, 19	0.00	0.00	
October, 19	0.00	0.00	
November, 19	0.00	0.00	
December, 19	3750000000.00		South Indian Bank, New Delhi @ 6.76% for 1 year w.e.f 20.12.2019 to 20.12.20
		3750000000.00	
January, 20	0.00	0.00	
February, 20	0.00	0.00	
March, 20	400000000.00	400000000.00	SBI, New Delhi @ 4.75% for the year 19.03.2020 to 19.03.2021
TOTAL		8970000000.00	


Finance & Accounts Officer

Annexure GPF 12 (D)**Details of Short-Investment made with State Bank of India
during the year 2019–2020**

(Amount in Rupees)

Month	Amount	Monthly total	Details
April, 19	0.00	0.00	
May, 19	0.00	0.00	
June, 19	450000000.00	450000000.00	SBI, New Delhi @ 5.75% w.e.f. 18.06.2019 to 03.07.2019
July, 19	0.00	0.00	
August, 19	0	0.00	
September, 19	40000000.00	40000000.00	SBI, New Delhi @ 5.3% 82 days w.e.f. 29.09.2019 to 18.12.2019
October, 19	50000000.00	50000000.00	SBI, New Delhi @ 5.3% for 48 days w.e.f. 31.10.2019 to 18.12.2019
November, 19	0.00	0.00	
December, 19	0	0.00	
January, 20	200000000.00	200000000.00	SBI, New Delhi @ 4.75% for 73 days w.e.f. 06.01.2020 to 19.03.2020
February, 20	0.00	0.00	
March, 20	0.00	0.00	
Total		740000000.00	


Finance & Accounts Officer

**Receipts and Payments Account of the ICAR Contributory Provident Fund
for the year 2019–2020**

(Amount in Rupees)

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

Sum 0/-

Finance & Accounts Officer

Annexure CPF 1

**Details of Receipts from Headquarters CPF employees
during the year 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

Annexure CPF 2

Details of receipts from Institute CPF employees during the year 2019–2020

<u>MONTH</u>	<u>AMOUNT</u>
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

**Details of Receipts From ICAR Contribution To CPF
during the Year 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

**Details of Receipts from Institute's Contribution to CPF Subscribers
during the year 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

Annexure CPF 5

**Details of Payment as Advance/Withdrawal to CPF Subscribers at
Headquarters during 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

**Details of Payment as Advance/ Withdrawal to CPF
Subscribers at Institutes during 2019–2020**

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

Annexure CPF 7

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

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

Annexure CPF 8

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

MONTH	AMOUNT
April, 19	0.00
May, 19	0.00
June, 19	0.00
July, 19	0.00
August, 19	0.00
September, 19	0.00
October, 19	0.00
November, 19	0.00
December, 19	0.00
January, 20	0.00
February, 20	0.00
March, 20	0.00
TOTAL	0.00



Finance & Accounts Officer

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 2020

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31st March 2020, 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 2021-22. The financial statements include the accounts of 123 units of ICAR. Out of these accounts, 25 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 The above includes closing balance of internal resource generation amounting to Rs. 394.43 crore whereas the same should have been shown under Capital Fund. This has resulted in an overstatement of Current Liabilities and Provisions and understatement of Capital Fund by Rs. 394.43 crore. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20.

A.2 Assets

A.2.1 Fixed Assets (Schedule 5) –Rs. 3991.58 crore

A.2.1.1 The above includes Capital Work-in-Progress of Headquarter units of Rs. 160.46 crore, while the details of Advances provided is of Rs. 148.73 crore. Thus, there is a difference of Rs. 11.73 crore. The difference needs to be adjustment in the accounts.

A.2.2 Current Assets, Loan and Advances (Schedule 7) – Rs. 3281.20 crore

A.2.2.1 The Fixed Deposits Receipts of ICAR-IARI included in the above head does not include interest accrued on FD amounting to Rs. 20 crore. This has resulted in understatement of Income Accrued on Investment and understatement of Surplus by the interest amount.

A.2.2.2 The above head includes Advances and other Amounts Recoverable in Cash containing Advances to Suppliers & Services, Advances on Capital A/C, Advances on Work (Capital & Revenue) of Headquarter units of Rs. 91.41 crore. While, the details of advances provided is of Rs. 225.79 crore, there is huge difference of Rs 134.38 crore. Non adjustment of Outstanding Advances has resulted in overstatement of Current Assets and understatement of either Expenses or Fixed Assets.

A.2.2.3 Advances of Rs. 3.47 crore pertaining to ICAR-CICR, Nagpur have been shown in Work-in-Progress instead of Loans and Advances. This has resulted in understatement of Loans and Advances and overstatement of Work-in-Progress by Rs. 3.47 crore. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

A.2.2.4 The above includes an amount of Rs. 1.86 crore out of which Rs. 0.91 crore is shown as receivable from Ministry of External Affairs towards project ANASTU. As per the terms of grant by MEA, the amount of grant had to be first spent by IARI, only then the remaining funds would be received. As on 31 March 2020, Rs. 0.91 crore was wrongly shown as Claims Receivable.

Regarding the balance amount (Rs. 0.94 crore), although the balance was available in the respective accounts, the amount was wrongly shown as Claims Receivable. This

has resulted in overstatement of the Claims Receivable and understatement of the Income by Rs. 1.86 crore.

B. Income & Expenditure Account

B.1 Expenditure

B.1.1 Miscellaneous Expenses (Schedule 20) - Rs. 188.79 crore

In respect of ICAR headquarters, the above includes amount of miscellaneous expenses of Rs. 15.88 crore being paid to foreign publisher for subscription of e-journals to members institutions of CeRA (Consortium for e-Resource in Agriculture). The above amount being spent for online accessibility of scientific journals is to be used for R&D information base, the benefit derived, spills over for more than one year. The involved amount is also substantial, as such involved expenditure is of capital nature. Thus, it was required to have been treated as library expenses under Fixed Assets, however, the same has been classified as Revenue Expenditure under Miscellaneous Expenses. Thus, wrong classification of aforesaid amount has resulted in understatement of library books (Fixed Assets) by Rs. 14.29 crore (Rs. 15.88 crore *minus* Depreciation of Rs. 1.59 crore) and overstatement of miscellaneous expenses by Rs. 15.88 crore and short charging of depreciation by Rs. 1.59 crore.

B.1.2 Prior Period Expenditure (Schedule 21) - Rs.13.62 crore

B.1.2.1 In respect of ICAR Hqrs Accounts, the above include an amount of Rs. 13.12 crore under prior period expenditure. The above expenditure was booked as Library Expenses under fixed assets during the year 2018-19, however, the same has been written back from Library Expenses and taken under prior expenditure during the FY 2019-20. The above amount relates to payment made to foreign publisher for subscription of e-journals to member institutions of CeRA (Consortium for e-Resource in Agriculture). As such, it was required to have been treated as library expenses under Fixed Assets, however, the writing back/reversal of above amount from Library Expenses and treating it as Revenue Expenditure under Prior Period Expenses amounts to wrong classification of expenses. Thus, wrong classification of aforesaid amount has resulted in understatement of Library Books under Fixed Assets and overstatement of Prior Period Expenditure by Rs. 13.12 crore.

B.1.2.2 The above does not include Prior Period Expenses of Rs. 51.89 lakh pertaining to ICAR Hqrs, ASRB – Rs. 42.56 lakh, CIPHET Ludhiana – Rs. 61.62 lakh. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

C Notes to Accounts (Schedule 23)

C.1 The Fixed Assets figures in the Consolidated Accounts include the value (figures) of Fixed Assets of 35 units for the FY 2019-20 which could not be reconciled with figures of the Fixed Assets register maintained at the respective Institute level. In these 35 units, no

physical verification of Fixed Assets was conducted. Authentication of correctness of figures under this accounting head is subject to reconciliation of figures with the Fixed Assets register figures which has not been done. In respect of ICAR headquarters, physical verification was completed only up to March 2018. The issue of mismatch was found, which is yet to be reconciled.

Inclusion of Fixed Assets figures in the Consolidated Accounts despite non reconciliation with figures of the Fixed Assets register maintained at the institute level should have been disclosed in the notes to Accounts. Notes to Accounts are thus, deficient to that extent.

D. General

D.1 Valuation of Inventory

- (i) The significant accounting policy no 4 is in contravention of AS 2 as various inventories stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are valued only at cost which is incorrect.
- (ii) **According to AS 2, Inventory includes the following:**
 - A. Held for sale in the normal course of business i.e. finished goods
 - B. Goods which are in the production process i.e. Work-in-Progress
 - C. Raw materials which are consumed during production process or rendering of services (including consumable stores item).

The Significant Accounting policy no 4 and corresponding Schedule 7 on inventories does not mention this classification in the Accounts making the Schedule deficient and inaccurate to that extent.

D.2 Assurance on Bank / FD Balance

The complete information / records relating to bank Accounts such as BRS, Bank certificates in support of balance shown in Accounts and details of Investments of units are still incomplete and not maintained properly. Despite being pointed in audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

D.3 Out of 53,494 acres of land of ICAR, 48.57 acres is reported as disputed / encroached. This has not been disclosed in the Notes to Accounts. Despite being pointed in audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

D.4 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 2018-19, no compliance of the same could be ensured in 2019-20 also.

D.5 The amount of finished Goods (Farm produce of ICAR units lying in Hand) is not depicted in Current assets and appropriate method of valuation should be disclosed in the notes to Accounts. Despite being pointed in audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

D.6 Grants / Subsidies

ICAR Atari Kolkata had not refunded the unspent grant for the years 2018-19 – Rs.14.66, crore and 2019-20–Rs. 24. 74 crore

D.7 Bank Reconciliation Statement

The above includes un-reconciled amount of Rs. 19.27 crore ranging from April 1990 to March 2019 as detailed below:

- (i) An amount of Rs. 0.90 crore has been shown as cheques deposited in banks but not credited by banks ranging from April 1990 to March 2019. The matter should be pursued with the Banks at the earliest.
- (ii) An amount of Rs. 6.48 crore represents amount debited by bank but not taken in cash Books ranging from July 1991 to March 2019. The adjustment of these amounts along with pursuance with bank may be done at the earliest.

The above amount of Rs. 7.38 crore (Rs. 6.48 + Rs. 0.90) continue to be reflected in the cash book and balance sheet as cash balances since April 1990 to March 2019, However, the same is not being recognized/credited/deposited by bank since long time. In the event of non-depositing of above amount, even after lapse of almost 29 years these balances of Rs. 7.38 crore appears to be doubtful and its chances of being misappropriated at unit level could not be ruled out. In fact, these balances constitute fictitious cash balances, which requires sufficient and adequate disclosure as regard to fact of amount of Rs. 7.38 crore not being deposited for last 29 years in the Notes to Accounts to exhibit true and fair view of financial statement.

- (iii) An amount of Rs.0.01 crore (0.83 lakh) represents cheques issued but not en-cashed ranging from November 2017 to March 2019. The adjustment of these amounts may be done at the earliest.
- (iv) An amount of Rs. 11.88 crore represents amounts credited by bank but not taken in Cash Books ranging from March 2012 to March 2019. An early reconciliation should be done by the Council.

D.8 Earmarked/Endowment Fund

An examination of Schedule 6 of Balance Sheet - Investments from earmarked (Rs. 13.30 crore)/ Endowment funds (Rs. 6.95 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 requires 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-Investment of surplus funds lying in the Earmarked/ Endowment Funds is in violation of Significant Accounting Policy 9.

D.9 Reconciliation statements -Receipts and payments unidentified for prolonged time

CIFT maintains a Savings Bank Account at SBI, Cochin Port Trust Branch. As per bank reconciliation as on 31.03.2020 of this bank account, there were many receipts and payments which were unidentified for a prolonged time.

There were total 140 cases of receipts as on 31.3.20 made by banks but not accounted by bank involving Rs. 132.76 lakh.

There were 118 cases involving Rs 124.09 lakh as on 31.03.20 of payments made by the bank which were not identified by the CIFT.

Due to non-identification of some receipts and payments, the financial statements maintained at CIFT, Kochi unit cannot be vouchsafed in Audit.

E. Grant-in-Aid

ICAR received grants-in-aid of Rs.7,400.48 crore during 2019-20. It had an opening balance of Rs.321.33 crore. Out of the total fund of Rs.7,721.81 crore, it refunded an amount of Rs. 364.40 crore (2018-19: Rs.321.33 crore and 2019-20: Rs.43.07 crore) and utilized Rs.7,172.04 crore leaving a balance of Rs.185.37 crore. ICAR has been adopting 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 with end of financial year. Despite being pointed by audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

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

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and 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 2020; and
 - (b) In so far as it relates to Income and Expenditure Account of the Surplus for the year ended on that date

For and on behalf of the C&AG of India



(Amitabh Prasad)

Principal Director of Audit
(Agriculture, Food & Water Resources)

Place: New Delhi
Dated: 14.01.2021

Annexure to Audit Report

1. Adequacy of Internal audit system

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

- Out of 118 units planned for Internal Audit during the year 2019–20, only 67 units were audited by the Institute of Public Auditors of India.
- 388 Internal Audit paras were outstanding as on 31.03.2020.

2. Adequacy of Internal Control System

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

- 31 External Audit paras of ICAR Hqrs were outstanding as on 31.03.2020.
- 21 disciplinary cases were pending as on 31.03.2020.
- Fixed Asset Register has been updated for the year 2019-20 by only 77 units of ICAR.
- Non adjustment of Advances by ICAR Hqrs.
- The Fixed Asset Register pertaining to ICAR headquarters Account and General Account were not maintained in prescribed format.
- In NBFGR, non-receipt of utilisation of Rs.48.13 lakh given as advance to some SAU/Agency outside ICAR and treating the same as expenditure.
- Internal control System in IIPR reflected the following deficiencies:
Schedule of Significant Accounting Policy was not enclosed and progress report of the construction work was not maintained.
- Internal Control system in CIRC is characterized by non-fulfilment of vacancies of scientists as only 06 posts were filled against sanctioned 24.
- Internal Control system in IIFSR reflected the following deficiencies first being the Non fulfilment of posts in Scientist and Technical cadre and Non maintenance of Centralized Assets Register

3. System of Physical Verification of Fixed Asset

- The Physical Verification of Fixed Assets for the year 2019-20 was conducted by 77 units and under progress by 5 units.
- The Physical Verification of Fixed Assets pertaining to ICAR headquarters, KrishiBhawan including KAB-I and KAB-II was completed upto 31.03.2018.

4. System of Physical Verification of Inventory

- No. of units for which the Physical Verification of Inventory has been conducted cannot be established as the information was not provided to audit.
- 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 2019-20.

5. Regularity in payment of Statutory Dues

- As per Accounts no Statutory Dues of more than six months were outstanding as on 31.03.2020.
- CIRC (Meerut) is regular in payment of statutory dues however the penalty on Income Tax of Rs. 5,960 was outstanding from the financial year 2012-13.