

**ICAR
ANNUAL ACCOUNTS
AND
AUDIT REPORT
2016-17**



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
NEW DELHI

**ICAR
Annual Accounts
and
Audit Report
2016-17**



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Krishi Bhawan, New Delhi

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH


Consolidated Annual Accounts 2016–17

Balance Sheet as on 31st March 2017

(Amount in Rupees)

Corpus/Capital Fund & Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	49364422157	47321641625
Reserves	2	0	0
Earmarked/Endowment Fund	3	100842607	80221287
Current Liabilities & Provisions	4	7473801586	7007586424
Total		56939066350	54409449336
Assets			
Fixed Assets	5	39473896084	38017299938
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	17465170266	16392149398
Total		56939066350	54409449336
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		


(Devendra Kumar)
Director (Finance)


(C. Roul)
Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Consolidated Annual Accounts 2016–17
Income & Expenditure Account for the year ended
31st March 2017

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	565624963	525811280
Grants in aid/subsidies	9	53689130203	49626070447
Fees/Subscriptions	10	70182805	63642694
Income from Investments	11	0	0
Income from Royalty, Publications	12	10636118	16927992
Interest earned	13	1069382388	464624632
Other Income	14	1181083441	1075392939
Prior Period Income	15	1393628	867798
Total (A)		56587433547	51773337781
B. Expenditure			
Establishment expenses	16	25535168430	24082866420
Research & Operational Expenses	17	3927434477	3667274214
Administrative expenses	18	5691254428	5120118515
Grants and subsidies	19	17869059250	17030756380
Miscellaneous expenses	20	1472898012	1218561147
Depreciation	5	3533348290	3256304215
Prior period expenditure	21	1795566	39053
Total (B)		58030958453	54375919943
Balance being surplus/(Deficit) carried to corpus/Capital Fund		-1443524906	-2602582160


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Indian Council of Agricultural Research
Consolidated Annual Accounts 2016–17
Schedules Forming Part of Balance sheet as on
31st March 2016

(Amount in Rupees)

Schedule 1 : Capital Fund

	Current year	Previous year
Balance at the beginning of the year	47321641625	47499299735
Add: Grants utilized for capital expenditure	3726557591	3392453612
Add: Funds of Sponsored Projects/Schemes utilized for Capital Expenditure	344244181	271444403
Less: Excess of expenditure over Income transferred from the I&E A/c (Deficit)	-1443524906	-2602582160
Add: Adjustments made to Capital Fund by Hqrs (refer Notes to Accounts)	0	499519748
Less: Transfer to Capital Fund by units (Refer Institutes' Annual Accounts)	584496334	1738493713
Balance at the year end	49364422157	47321641625


Schedule 2 : Reserves

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


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Schedule 3 : Earmarked/Endowment Funds**(Amount In Rupees)**

	Fund-wise Break up		Amount – Rs.	
	Earmarked	Endowment	Total	
	Fund	Fund	Current Year	Previous Year
A) Opening Balance	39007380	41213907	80221287	189665485
B) Additions during the year			0	0
i) Income from investments made from the funds	1482468	2595812	4078280	310712
ii) Other additions	23943993	7016254	30960247	15443212
Total {(a) + (b)}	64433841	50825973	115259814	205419409
(c) Utilisation/Expenditure towards objectives of funds			0	0
(i) Revenue Expenditure			0	0
Revenue Expenditure	11271882	1070999	12342881	6688697
- Grants to families to deceased employees	0	0	0	0
- Exgratia payments to employees on Compassionate grounds	0	130000	130000	0
- Scholarship – Hostel subsidy	408500	0	408500	155261
- Subsidy for books	0	0	0	0
(ii) Capital Expenditure	626801	0	626801	3762220
Refunds/ Transfer to Current Liabilities - Sponsored Projects	459025	450000	909025	114591944
Total (c)	12766208	1650999	14417207	125198122
Closing balance at the year end (a+b-c)	51667633	49174974	100842607	80221287


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(Amount in Rupees)

Schedule 4 : Current liabilities & Provisions

	Current year	Previous year
A. Current Liabilities		
1. Sundry Creditors:		
(a) For goods	13314640	16301068
(b) For others	33756907	39016598
2. Advances received	797085	673510
3. Deposits from staff	1220841	244167
4. Public Works Deposits	0	0
5. Deposits others (EMD, Security Deposit)	448954409	436943719
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, Sales Tax, Service Tax)		
(a) Overdue	57406498	34982932
(b) Others	78167644	56879923
7. Other current liabilities		
(a) Salary Payable	1606050222	1282668010
(b) Other expenses	98489207	76629017
(c) Receipts against ongoing sponsored/consultancy/ projects(Net)	2537943632	1888234631
(d) Receipts against sponsored conferences/Seminars(Net)	18418287	110403545
(e) Intellectual fee for distribution	62838242	53695769
(f) Loans and Advances	184377816	251901978
8. Unutilized grants from Govt. of India – to be refunded		
(a) Plan	320051548	2438045510
(b) AP Cess	0	0
(c) Non-Plan	149261829	221396371
9. Closing Balance of Internal Resource Generation	1862752779	99569676
10. Book overdraft in Bank Account	0	0
Total (A)	7473801586	7007586424
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others(specify)	0	0
Total (B)	0	0
Total (A + B)	7473801586	7007586424


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Schedule 5 : Fixed Assets (A+B+C+D+E+F)

(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 end (5+6-7)	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end (10)
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land	522255495	16475081	1640100	537090476	0	0	0	0	537090476	353925289
a. Free hold	85218874	973985943	0	1059204817	536400	36157	0	572557	1058632260	85982350
b. Lease hold	17882353685	1231536293	6192091	19107697887	2760782381	385089017	1024555	3144846844	15962851043	15294050747
2. Buildings	74759580	13816304	0	88575884	6495311	1913190	120	8408381	80167503	67167160
3. Tanks & Ponds	281855581	51018674	0	332874255	43614219	16802582	0	60416801	272457454	238241362
4. Roads & Bridges	31401248	8888512	0	40289760	5171921	1964353	0	7136274	33153486	26229328
5. Sewerage & Drainage	121658733	8898570	0	130558303	45130476	25826712	293	70956895	59601408	76528255
6. Tube Wells	823394985	106518656	9744874	920168767	259846653	92340752	4307332	347880072	572288695	560000765
7. Elect. installations and Equipments	4986566910	179514316	19243236	5146837990	2628185279	307033892	12477272	2922741899	2224096091	2418189398
8. Plant & Machinery	11730848669	1380823987	63199979	13048472676	4350664190	1295754471	44578572	5601840089	7446632588	7468099387
9. Laboratory apparatus and Scientific eqp	1684220182	140284032	21453947	1803050267	570284174	181417265	14202969	737498470	1065551797	1132357528
10. Office Equipment	662244154	11683413	9018013	664908554	520904961	58754521	15025593	564633889	100275665	140319087
11. Vehicle & Vessels	621595400	91358210	8107732	704846878	184892262	45153389	4163660	225881991	478993887	436008081
12. Farm & Field Equipment	2077920241	176523696	27435457	2227008480	697332568	446969637	20133533	1124168672	1102839808	1389050147
13. Computers/Peri-pherals/ major software	1934455760	106790019	7889299	2033356480	1148359325	203324691	30988414	1320715602	712640877	788321776
14. Furniture & Fixts.	204798835	30388725	2624238	232563322	625933557	23120545	1792562	83921540	148641782	141775135
15. Audio visual equipments	189053367	49295574	47542662	190806279	0	0	0	0	190806279	189053367
16. Live Stock	438158766	75271277	2218404	4454640639	1959694101	441817998	230767	2401281332	2053359307	2421908098
17. Library Books	552014666	8344458	487716698	72642426	330242345	6029117	312221045	24050417	48582009	46268747
18. Others	48848204130	4661416740	714026730	52795594140	15574730122	3533348290	461126687	18646951724	34148642415	33273474007
Total of Current Year	4743825930	1421802163	840374424	5325253669	0	0	0	0	5325253669	4743825932
B. Capital work-in-progress										
Total	53592030060	6083218903	1554401154	58120847809	15574730122	3533348290	461126687	18646951724	39473896084	38017299938


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Schedule 5(A) Plan Gross Block

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cost/ Value at the Beginning of year 1	Addition during the year 2	Deductions during the year 3	Cost/ Value at year end 4	At the beginning of the year 5	For the year 6	Accumulated depreciation end (5+6-7) 7	Total upto year end (5+6-7) 8	As at the current year end (4-8) 9	As at the previous year end 10
A. Fixed Assets										
1. Land										
a. Free hold	474877540	8598911	1640100	481836351	313900	26139	0	340039	481836351	305050080
b. Lease hold	66168343	973985943	0	1040154286	2410649465	345166312	1019672	2754796105	1039814247	70375246
2. Buildings	15921498321	1179641958	6187207	17094953072	4685455	1296828	0	5982283	14340156967	13681545514
3. Tanks & Ponds	48933018	13352758	0	62285776	41074481	15874212	0	56948693	56303493	42777563
4. Roads & Bridges	264972130	49214451	0	314186581	4500005	1801828	0	6301833	257237888	223697649
5. Sewerage & Drainage	28189759	8949485	0	37039244	39119728	22160120	293	61279555	30737411	23689765
6. Tube Wells	105488600	6200547	0	111689147	149479820	58663178	3272849	204870249	50409592	66368871
7. Elect. installations and Equipments	507130473	81755988	7793156	581093305	1983197346	225233994	9498225	2208933115	376223056	353740357
8. Plant & Machinery	3690612221	97844205	14867428	3773588998	1983197346	225233994	9498225	2208933115	1564655883	1697461434
9. Laboratory apparatus and Scientific eqp	7754984471	1070752131	58646988	8767089614	2948768935	873523253	40871977	3781420211	4985669403	4806215536
10. Office Equipment	811554012	85832297	15039631	882346678	348368650	88914075	9751889	427530836	454815842	464261617
11. Vehicle & Vessels	341210377	7929424	2901632	346238169	282623719	21184923	9849483	293959159	52279010	57566550
12. Farm & Field Equipment	390802634	65356639	6977251	449182022	125216392	29241448	3666558	150791282	298390740	265797830
13. Computers/Peri-pherals/ major software	916822090	139430632	23871373	1032381349	387347171	208329339	18115291	577561219	454820130	529220958
14. Furniture & Fixts.	1410621359	75972205	6634028	1479959536	869134037	147801156	27765064	989170129	490789407	541906895
15. Audio visual equipments	132776628	26220314	2218391	156778551	43080786	15483555	1396389	57167952	99610599	89262492
16. Live Stock	138437849	41347072	38732739	141052182	0	0	0	0	141052182	138067574
17. Library Books	3332432407	68519347	2218404	3398733350	1543407404	336782680	230767	1879959317	1518774033	1789058364
18. Others	519419434	7443077	487682570	39179941	319501228	3509693	312186947	10823974	28355967	24422586
Total of Current Year	36856931666	4008247384	675410898	40189768152	11510468623	2394992733	437625404	13467835952	26721932200	25170666871
B. Capital work-in-progress	4666522170	1362660120	818196913	5210985377	0	0	0	0	5210985377	4666512172
Total	41523453836	5370907504	1493607811	45400753529	11510468623	2394992733	437625404	13467835952	31932917577	29837199042


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Schedule 5(B) Non-Plan

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cost/ Value at the Beginning of year 1	Addition during the year 2	Deductions during the year 3	Cost/ Value at year end 4	At the beginning of the year 5	For the year 6	Accumulated depreciation 7	Total upto year end (5+6-7) 8	As at the current year end (4-8) 9	As at the previous year end 10
A. Fixed Assets										
1. Land		7876170	0	52845877	0	0	0	0	52845877	48190635
a. Free hold	44969707		0	19010531	182500	10018	0	192518	18818013	15607104
b. Lease hold	1448746993	6711564	0	1455458557	309472996	29047126	0	338520122	1116938435	1139273997
2. Buildings	298593	0	0	298593	28248	5852	120	33980	264613	270345
3. Tanks & Ponds	4654299	478423	0	5132722	603524	256636	0	860160	4272562	4050775
4. Roads & Bridges	1700000	0	0	1700000	357340	85000	0	442340	1257660	1342660
5. Sewerage & Drainage	6492030	890990	0	7383020	2811826	1481736	0	4293562	3089458	3680204
6. Tube Wells	210869006	19293739	1299735	228863010	82921541	22685818	439933	105167425	123695585	128315177
7. Elect. installations and Equipments	663315725	66110687	4375808	725050604	373461578	43454209	2979047	413936741	311113863	289854145
8. Plant & Machinery	766291445	111833930	3973008	874152367	398046093	87245082	2040895	483250280	390902087	367791326
9. Laboratory apparatus and Scientific. eqp	315132942	42691066	6354921	351469087	132102929	35244493	4383539	162963882	188505205	183112815
10. Office Equipment	300834338	3753989	6116381	298471946	227282689	34814289	5176110	256920868	41551078	73551649
11. Vehicle & Vessels	78593529	8601054	1086978	86107605	23619270	5246129	453599	28411800	57695805	54067614
12. Farm & Field Equipment	166716517	13030105	3198489	176548133	79522769	34625268	1690268	112457769	64090364	87193748
13.Computers/Peri-pherals/ major software	423019956	25890227	1255271	447654912	242661300	45017393	3050107	284628586	163026326	181265610
14. Furniture & Fixts.	33449347	2201347	399195	35251499	10238675	3615625	389523	13464777	21786722	23213881
15. Audio visual equipments	35210758	1730465	5263923	31677300	0	0	0	0	31677300	35581033
16. Live Stock	452648344	6688329	0	459336673	255764198	45462604	0	301226802	158109871	196894102
17. Library Books	11623382	244007	34128	11833261	3535920	1010693	34098	4512515	7320746	8077508
18. Others										
Total of Current Year	4983577442	318026092	33357837	5268245697	2142613395	389307971	20637239	2511284127	2756961570	2841334328
B. Capital work-in-progress	24540892	10558993	8009832	27090053	0	0	0	0	27090053	24550892
Total	5008118334	328585085	41367669	5295335750	2142613395	389307971	20637239	2511284127	2784051623	2865885220


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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 1	Addition during the year 2	Deductions during the year 3	Cost/ Value at year end 4	At the beginning of the year 5	For the year 6	Accumulated depreciation 7	Total upto year end (5+6-7) 8	As at the current year end (4-8) 9	As at the previous year end 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	14534910	1131286	0	15666196	1481710	313324	0	1795034	13871162	13043400
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	430833	119438	0	550371	1838380	1957818
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	2388749	0	0	2388749	510847	238875	0	749722	1639027	1877902
8. Plant & Machinery	115498954	0	0	115498954	74803832	6441318	0	81245150	34253804	40648564
9. Laboratory apparatus and Scientific eqp	148278597	7716904	0	155995501	83844175	15443008	0	99287183	56708318	64391248
10. Office Equipment	5528697	0	0	5528697	3152001	525324	8146	3669179	1859518	2419871
11. Vehicle & Vessels	350263	0	0	350263	343885	3189	0	347074	3189	6378
12. Farm & Field Equipment	789639	9532	26240	772931	401321	48082	26240	423163	349768	388318
13.Computers/Peri-pherals/major software	4231303	175801	0	4407104	2613130	886899	0	3500029	907075	1618173
14. Furniture & Fixts.	1169922	0	0	1169922	861177	106255	10736	956696	213226	308745
15. Audio visual equipments	114000	0	0	114000	56858	11400	0	68258	45742	57142
16. Live Stock	0	0	0	0	0	0	0	0	0	0
17. Library Books	388008	0	0	388008	184639	38801	0	223440	164568	170000
18. Others	847516	0	0	847516	400537	50851	0	451388	396128	446979.00
Total of Current Year	296509309	9033523	26240	305516592	169085045	24226764	45122	193266687	112249905	127334538.00
B. Capital work-in-progress	176333	328020	0	504353	0	0	0	0	504353	176333
Total	296685642	9361543	26240	306020945	169085045	24226764	45122	193266687	112754258	127510871


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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	27386238	4347486	0	31733724	3198489	634673	0	3833162	27900562	24187749
3. Tanks & Ponds	2127133	0	0	2127133	298231	42543	0	340774	1786359	1828902
4. Roads & Bridges	5471690	0	0	5471690	897907	273585	0	1171492	4300198	4573783
5. Sewerage & Drainage	66923	0	0	66923	7710	3346	0	11056	55667	59213
6. Tube Wells	2460780	68500	0	2529280	897750	451784	0	1349534	1179746	1563030
7. Elect. installations and Equipments	5932453	1640804	389716	7183541	1596922	713774	389716	1920981	5262560	4053166
8. Plant & Machinery	47503205	518015	0	48021220	20086374	2893479	0	22979853	25041367	16093135
9. Laboratory apparatus eqp and Scientific	55937762	5776283	0	61714045	17421693	6152982	0	23574675	38139370	21982839
10. Office Equipment	6573599	488340	0	7061939	1512742	697175	0	2209917	4852022	3877352
11. Vehicle & Vessels	2223754	0	0	2223754	1657133	304696	0	1961829	261925	566621
12. Farm & Field Equipment	24025049	4759510	0	28784559	4368191	1730016	0	6098207	22686352	19639354
13. Computers/Peri-pherals/major software	3221111	1430335	0	4651446	1273814	862858	0	2156672	2494774	1261033
14. Furniture & Fixts.	8950393	510402	0	9460795	2441017	944699	0	3385716	6075079	6408553
15. Audio visual equipments	146211	10950	0	157161	37415	15716	0	53131	104030	108796
16. Live Stock	245088	102319	0	347407	537	1582	0	2119	347407	1279807
17. Library Books	2217	13601	0	15818	537	1582	0	203854	13699	1680
18. Others	772583	49488	0	822071	121870	81984	0	203854	618217	650713
Total of Current Year	193046189	19716033	389716	212372506	55817795	15824892	389716	71252971	141119535	108135726
B. Capital work-in-progress	6894298	0	0	6894298	0	0	0	0	6894298	4044298
Total	199940487	19716033	389716	219266804	55817795	15824892	389716	71252971	148013833	112180024


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Schedule 5 (E) Deposit Scheme

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cos/ Value at the beginning of year	Addition during the year	Deductions during the year	Cos/ 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	590855	0	0	590855	40000	0	0	0	590855	553405
b. Lease hold	40000	0	0	40000	18620160	4692391	4883	40000	0	0
2. Buildings	209337822	38709758	4884	248042696	1198099	449288	0	23307668	224735028	191194545
3. Tanks & Ponds	17448402	463546	0	17911948	607374	278711	0	1647387	16284561	16623194
4. Roads & Bridges	4368711	1325800	0	5694511	306866	74179	0	886085	4808426	3761337
5. Sewerage & Drainage	1444566	39027	0	1483593	1901207	1444869	0	381045	1102548	1137000
6. Tube Wells	5741772	1739533	0	7481305	13819783	5057208	0	3346076	4135229	3840565
7. Elect. installations and Equipments	48425082	3828125	228322	52024895	13819783	5057208	170889	18706102	33318793	34920623
8. Plant & Machinery	239203622	15041409	0	254245031	91305455	15187938	0	106493383	147751638	177589405
9. Laboratory apparatus and Scientific eqp	1714542982	184543700	489960	1898596732	538534241	185647558	424036	723757763	1174838969	1192541980
10. Office Equipment	106788738	8430580	59395	115158923	31229810	11473313	59395	42643728	72516195	64219653
11. Vehicle & Vessels	11199073	0	0	11199073	6621863	1483473	0	8105336	3093737	4577210
12. Farm & Field Equipment	60969452	12631475	17263	73583664	16457338	4570943	17263	21011018	52572646	44529618
13. Computers/Peri-pherals/ major software	146146060	22456823	88949	168513934	58351876	33430568	88948	91693496	76820438	88480447
14. Furniture & Fixts.	39710282	4417185	0	44127477	15507669	4362909	88403	19782175	24345302	23140452
15. Audio visual equipments	18990692	1956114	6652	20940154	4353622	2092958	6650	6439930	14500224	14637069
16. Live Stock	11894994	6115718	3546000	14464712	3440218	1084289	0	4524507	14464712	10860275
17. Library Books	11176923	50000	0	11226923	6046130	1188601	0	7234731	6702416	7217855
18. Others	17380064	607886	0	17987950	6046130	1188601	0	7234731	10753219	11333894
Total of Current Year	2665400122	302356679	4441425	2963315376	808341710	272519197	860467	1080000440	1883314936	1891159266
B. Capital work-in-progress	42696137	48255030	14167679	76783488	0	0	0	0	76783488	45546137
Total	2708096259	350611709	18609104	3040098864	808341710	272519197	860467	1080000440	1960098424	1936705403


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Schedule 5 (F) NAIP

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cos/ Value at the Beginning of year 1	Addition during the year 2	Deductions during the year 3	Cos/ Value at year end 4	At the beginning of the year 5	For the year 6	Accumulated depreciation 7	Total upto year end (5+6-7) 8	As at the current year end (4-8) 9	As at the previous year end 10
A. Fixed Assets										
1. Land										
a. Free hold	1817393	0	0	1817393	0	0	0	0	1817393	131169.00
b. Lease hold	0	0	0	0	0	0	0	0	0	0.00
2. Buildings	260849401	994241	0	261843642	17359561	5235191	0	22594752	239248890	244805542
3. Tanks & Ponds	5952434	0	0	5952434	285278	118679	0	403957	5548477	5667156
4. Roads & Bridges	0	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	1475551	0	0	1475551	399965	288203	0	688168	787383	1075585
6. Tube Wells	48649212	0	33945	48615267	11517640	4981899	33945	16465593	32149674	37093540
7. Elect. installations and Equipments										
8. Plant & Machinery	230433183	0	0	230433183	75330693	13822954	0	89153647	141279536	196542715
9. Laboratory apparatus and Scientific eqp	1290813402	201039	90023	1290924418	364049054	127742588	1241664	490549977	800374441	1015176457
10. Office Equipment	438642194	2841749	0	441483943	53918042	44562886	0	98480927	343003016	414466220
11. Vehicle & Vessels	6426349	0	0	6426349	2375671	963952	0	3339623	3086726	4050679
12. Farm & Field Equipment	66415097	0	0	66415097	14829750	4316771	0	19146521	47268576	51585347
13. Computers/Peri-pherals/ major software	840783160	0	276646	840506514	168223808	168814705	239026	336799487	503707027	681275788
14. Furniture & Fixts.	50983838	0	0	50983838	17754126	5092279	54104	22792301	28191536	35291521
15. Audio visual equipments	19321957	0	0	19321957	4826201	1901291	0	6727492	12594465	14495755
16. Live Stock	3264678	0	0	3264678	156897106	58448041	0	215345147	3264678	3264678
17. Library Books	584939867	0	0	584939867	636660	187295	0	823955	369594720	428566098
18. Others	1971687	0	0	1971687	0	0	0	0	1147732	1335027
Total of Current Year	3852739403	4037029	400614	3856375818	888403554	436476733	1568739	1323311547	2533064270	3134823279
B. Capital work-in-progress	2996100	0	0	2996100	0	0	0	0	2996100	2996100.00
Total	3855735503	4037029	400614	3859371918	888403554	436476733	1568739	1323311547	2536060370	3137819379



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(Amount in Rupees)

Schedule 6 : Investments from Earmarked/Endowment Funds

	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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(Amount in Rupees)

Schedule 7 : Current Assets, Loans & Advances

	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares	41155374	31914064
b. Chemicals	73845232	90322660
c. Glassware	23808054	10158860
d. Other Consumables	87280654	94757110
e. Stationery	20535448	20050986
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	2976989	2645333
b. Others	8072265	13135513
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	15587241	16254991
b. Bank Balances with scheduled banks		
– in current accounts	11380024817	5392279171
– in Deposit account (including margin money for letters of credit)	1233278167	6138695166
– in saving accounts	155389035	80752414
c. Cash in transit	0	0
Total (A)	13041953276	11890966269
B. Loans And Advances		
a. Loans:		
– Departmental Canteen	444896	0
– Revolving Fund	200000	1934703
b. Advances to employees (Non-Interest Bearing)		
– Salary	0	1043400
– Festival	11053641	18018456
– Flood/Drought/Cyclone	138800	5790505
– Calamity	0	0
– TA	20858476	31788630
– LTC	28952674	35504697
– Food grain advance	0	507450
– Winter warm clothing advance	50967	56036
– Others	12590206	14809275

	Current Year	Previous Year
c. Long Term Advances to Employees (Interest Bearing)		
– House Building	101522445	134503633
– Motor Vehicle	42111886	57117444
– Fans	796519	1314964
– Computer	28703556	40269845
d. Advances and other amounts recoverable in cash or in kind or for value to be received		
– Advances to Supplies & Services	395900783	592209980
– Advance on Capital A/C	861260640	1087411533
– Advances on Work (Capital)	820344083	646308233
– Advances on Work (Revenue)	1481926165	1224787234
– Others (Contingency)	115393134	142404289
e. Prepaid Expenses		
– Insurance	546169	466356
– AMC Expenses	437541	1685924
– Other Expenses	2395329	2021972
f. Deposits		
– Telephone	993706	978868
– Lease Rent	0	6906
– Customs Dept.	0	6000
– Security	20951909	17242673
– Earnest money		
– Others	11730465	6593036
g. Income Accrued		
– On Investments from Earmarked/Endowment Funds	5074830	138916
– On Investments	31215663	33533257
– On Loans & Advances	277268709	297404146
– Others	10434770	21212075
h. Claims Receivable {(I Non-Plan, II Plan, III AP cess, IV GPF, V U-Remittance, VI R-Deposit, VII Others(pls Specify)}		
	139919029	84112694
Total B	4423216990	4501183129
Total (A + B)	17465170266	16392149398


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**Schedules Forming Part of Income and Expenditure Account for the
Year Ending 31st March 2017**

Schedule 8 : Income from Sales/Services

(Amount in Rupees)

	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	257378601	243537513
2. Sale of Fish & Poultry	35171884	24646279
3. Sale of Fruits & Vegetables	5776802	3841086
4. Sale of Vaccine	3095406	2741175
5. Sale of Breeder Seeds	20016471	13522370
6. Sale of Dairy Products	73675572	59687912
7. Sale of Woolen & Jute Products	0	762075
8. Sale of Wool	2322244	1375188
9. Sale of Meat	12528130	8724302
10. Sale of other products	15177032	30631519
B. Income from Services		
1. Training Programmes	35925499	23886751
2. Consultancy services	5758496	5613155
3. Contract Research	8719742	15949895
4. Contract Services	2241311	2276290
5. Analytical Testing Fees	44170888	45220168
6. Pre-shipment Inspection Fees	1368945	360
7. Quarantine Fee	5730424	7222325
8. Other Internal Resource Generation activities	36567516	36172918
Total	565624963	525811280


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

	Current Year	Previous Year
1. Government of India – Plan		
a – Opening Balance	2438045510	1864400333
b – Add Grants received during the year	30032311000	30778104000
c – Less Already refunded grants	4559448510	4532504333
d – Less Utilized for Capital Expenditure	3577933639	3215137274
e – Less Grants Refundable	320051548	2438045510
f – Net on Revenue a/c (a+b-c-d-e)	24012922813	22456817215
2. Government of India – Non-Plan		
a – Opening Balance	221396371	754954
b – Add Grants received during the year	29910400000	25739565000
c – Less Already refunded grants	221396371	754954
d – Less Utilized for Capital Expenditure	148623952	110758059
e – Less Grants Refundable	149261829	221396371
f – Net on Revenue a/c (a+b-c-d-e)	29612514220	25407410570
3. ICAR Hq shre of Internal Resources		
a – Opening Balance	62431533	243201579
b – Add Grants received during the year	65877018	2158067829
c – Less Already refunded grants	59951622	537067341
d – Less Utilized for Capital Expenditure	0	23868152
e – Less Utilized for Loans and Advances	27000	1461250
f – Less Grants Refundable	3926197	77809800
g – Net on Revenue a/c (a+b-c-d-e)	64403732	1761062865
4. Government of India –AP Cess		
a – Opening Balance	-22113660	-22317218
b – Add Grants received during the year	500000	983355
c – Less Already refunded grants	0	0.00
d – Less Utilized for Capital Expenditure	0	0.00
e – Less Grants Refundable	-20903098	-22113660
f – Net on Revenue a/c (a+b-c-d-e)	-710562	779797
Total Net on Revenue a/c {1(f)+2(f)+3(g)+4(f)}	53689130203	49626070447


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

(Amount in Rupees)

Particulars	Current Year			Previous Year			
	Plan	Non-Plan	A.P. Cess	Plan	Non-Plan	A.P. Cess	Total
1. Opening Balance B/F	2438045510	221396371	-22113660	1864400333	754954	-22317218	1842838069
2. Add: Grant received	30032311000	29910400000	500000	30778104000	25739565000	983355	56518652355
3. Less: Already Refunded *	4559448510	221396371		4532504333	754954		4533259287
4. Total Grants : (1+2-3)	27910908000	29910400000	-21613660	28110000000	25739565000	-21333863	53828231137
5. Less: Grant Utilized for Capital Expenditure	3577933639	148623952		3215137274	110758059		3325895333
6. Balance : (4-5)	24332974361	29761776048	-21613660	24894862725	25628806941	-21333863	50502335803
7. Less: Grants utilised under Grants-in-Aid-Salaries	1327690695	16685936156		1358994312	15613775448		16972769760
8. Less: Grants utilised under Pension		7797156269			6076791715		6076791715
9. Less: Grants utilised under Grants-in-Aid-General	22685232118	5129421795	-710562	21097822903	3716843407	779797	24815446107
10. Total : Revenue Expenditure (7+8+9)	24012922813	29612514220	-710562	22456817215	25407410570	779797	47865007582
11. Balance : (6-10)	320051548	149261829	-20903098	2438045510	221396371	-22113660	2637328222
12. Total : Capital + Revenue Expenditure (5+10)	27590856452	29761138172	-710562	25671954489	25518168629	779797	51190902915
13. Balance : Refundable to Government (4-12)	320051548	149261829	-20903098	2438045510	221396371	-22113660	2637328222

Details of Refunds			
	Plan	Non-Plan	Total
Refund of unutilized grants of 2015-16	2438045510	221396371	2659441881
Refund of excess drawal against BE 2016-17	2121403000		2121403000
Total Refunds as per row 3 above	4559448510	221396371	4780844881


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

(Amount in Rupees)

Particulars	Current Year			Previous Year
	Internal Resources Generated during 2016-17	Additional amount provided by ICAR Hqrs. Out of Council's Share during 2016-17	Total	
1. Opening Balance B/F	37138143	62431533	99569676	944810684
2. Resources Generated at units/ ICAR Hqrs share distribution in 2016-17	6524642195	65877018	6590519213	4844203469
3. Total available resources: (1+2)	6561780339	128308551	6690088890	5789014153
4. Less: Grants utilized for capital expenditure	0	0	0	66558279
5. Balance: (3-4)	6561780339	128308551	6690088890	5711332093
6. Less: Grants utilised under Grants-in-Aid-Salaries	0	64403732	64403732	180347456
7. Less: Grants utilised under Pension	0	0	0	1363489128
8. Less: Grants utilised under Grants-in-Aid-General	0	0	0	1103279084
9. Total : Revenue Expenditure (6+7+8)	0	64403732	64403732	2647115668
10. Balance : (5-9)	6561780339	63904819	6625685158	3064216425
11. Less: Expenditure on Loans & Advances	54754488	27000	54781488	82716262
12. Balance : (10-11)	6507025851	63877819	6570903670	2981500163
13 Total: Capital + Revenue + Loans & Adv. (4+9+11)	54754488	64430732	119185220	2796390208
14. Less: Already refunded	4648199269	59951622	4708150891	2881930487
15. Balance Refundable to Council (12-14)	1858826582	3926197	1862752779	99569676



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Schedule 10 : Fees/Subscriptions**(Amount in Rupees)**

	Current Year	Previous Year
1. Entrance Fees	3293159	2947807
2. Annual Fees/Subscriptions	10427047	9188465
3. Seminar/Programme Fees	165160	86282
4. Consultancy Fees	2200334	1117824
5. Application Fees for Recruitment	39085295	26609916
6. Diploma Charges	4349940.00	15880217
7. Other (specify)	10661870	7812183
Total	70182805	63642694

Schedule 11 : Income from Invesements**(Amount in Rupees)**

	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
(1) Interest				
(a) On government Securities	0.00	0.00	0.00	0.00
(b) On Debentures/Bonds	0.00	0.00	0.00	0.00
(2) Dividends on Mutual Fund Securities	0.00	0.00	0.00	0.00
(3) Others	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
Transferred to Earmarked/ Endowment Funds	0.00	0.00	0.00	0.00



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Schedule 12 : Income from Royalty, Publications etc. (Amount in Rupees)

	Current Year	Previous Year
1. Income from Royalty	2550176	7129072
2. Income from sale of Publications	7670006	7313207
3. Others (Specify)	415936	2485713
Total	10636118	16927992

Schedule 13 : Interest earned (Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with Scheduled Banks	1002799576	406173585
2. On savings Accounts with Scheduled banks	15587995	4711308
3. On Loans		
a. Employees/Staff	48838673	53384696
b. Others	1929231	338383
4. On Debtors and other Receivables	226913	16660
Total	1069382388	464624632


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Schedule 14 : Other Income**(Amount in Rupees)**

	Current Year	Previous Year
1. License Fee from quarters/guest house	168190397	114847193
2. Leave Salary and Pension Contribution	18185152	16206784
3. Revenue Receipts from Schemes	122032805	307730540
4. Charges for use of Transport	4898373	5342970
5. Water and Electricity Charges	18226168	24670801
6. Revolving Fund income	495097952	311052140
7. Surplus on sale/disposal of assets		
a. Owned assets	24285988	7448165
b. Assets acquired out of grants or received free of cost	88848	159500
8. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)	330077758	287934847
Total	1181083441	1075392939

Schedule 15 : Prior Period Income**(Amount in Rupees)**

	Current Year	Previous Year
1. Prior Period Income	1393628	867798
Total	1393628	867798


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Schedule 16 : Establishment Expenses

(Amount in Rupees)

	Current Year				Previous Year					
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P cess	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Total
(A) Establishment Expenses										
a. Salaries, wages and allowances	586877011	16720449050	61414039	0	17368740100	535331779	15151217055	350293811	0	16036842645
b. Contribution to Provident Fund	2385438	43642807	0	0	46028245	1184137	16847855	0	0	18031992
c. Contribution to Other Funds (Specify)	4750567	83352421	0	0	88102988	5538369	86224160	567718	0	92330247
d. Bonus	776582	3200689	0	0	3977271	863500	35849904	741300	0	37454704
e. Staff Welfare Expenses	0	5007798	0	0	5007798	0	2659227	0	0	2659227
f. Fees & Honorarium	3277129	11003892	0	0	14281021	3323730	14813211	15692	0	18152633
g. Leave salary and Pension Contribution	851763	8864676	3106000	0	12822439	758288	10055073	0	0	10813361
h. Others	846292	204179086	0	0	205025378	4023734	285047816	5768192	0	294839742
Total Establishment Expenses	599764782	17079700419	64520039	0	17743985240	551023537	15602714301	357386713	0	16511124551
(B) Pension Expenses										
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)		7531345734	39873025	0	7791183190	5201551	6310354141	1256186177	0	7571741869
					0					0
Total (A+B)	819729213	24611046153	104393064	0	25535168430	556225088	21913068442	1613572890	0	24082866420


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Schedule 17 : Research and Operational Expenses

(Amount in Rupees)

	Current Year				Previous Year					
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P cess	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Total
1. Chemicals & consumables	543961866	148058916	0	0	692020782	663562903	79763782	52200474	0	795527159
2. Glassware	107750228	21943352	0	0	129693580	93088562	26381031	2134767	0	121604360
3. Fertilizers	25246438	19192613	0	0	44439051	27217349	10071106	1005620	0	38294075
4. Seeds	39471781	10593678	0	0	50065459	26023948	7251274	720047	0	33995269
5. Salts & Minerals	343826	372945	0	0	716771	365486	369450	0	0	734936
6. Farm manure	680580738	354254990	0	0	1034835728	701035047	214287315	85613397	0	1000935759
7. Other consumables	246540180	51141975	0	0	297682155	247243107	44139278	14729926	0	306112311
8. Photograph/Audiovisual Expenses	2511225	234861	0	0	2746086	819445	589462	46000	0	1454907
9. Computer Hire charges	19373736	10945094	0	0	30318830	24262960	15500564	2473283	0	42236807
10. Purchase of Animal for Research	13155761	3406223	0	0	16561984	15058659	1656724	0	0	16715383
11. Feeding and upkeep of Animals	100564154	77977359	0	0	178541513	157973683	65812793	25168470	0	248954946
12. Other research expenditure	1138264454	312253646	5000	-710562	1449812538	769276618	241364350	50067333	0	1060708301
Total	2917764386	1010375652	5000	-710562	3927434477	2725927768	707187129	234159317	0	3667274214



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Schedule 18 : Administrative Expenses (Amount in Rupees)

	Current Year				Previous Year					
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Total
A. Infrastructure										
(a) Rent, Rates & Taxes	10692523	402163145	0	0	412855668	32132163.00	22294459.00	3656123.00	0	58082745
(b) Electricity Charge	279645331	707287791	0	0	986933122	281591627	575130374	138536759	0	995258760
(c) Water Charges	19397806	46305279	0	0	65703085	13251035	65080580	2790580	0	81122195
(d) Security Charges	174130977	364882021	0	0	539012998	159708655	273647973	45427866	0	478784494
(e) Vehicle Running Expenses	41795690	83881326	0	0	125677016	45876124	74866648	5390819	0	126133591
(f) Insurance	2068912	8836303	0	0	10905215	1769569	10969943	837862	0	13577374
B. Communication										
(a) Postage & Telegram	5094875	18461644	0	0	23556519	28926014	15617418	874197	0	45417629
(b) Telephones & Fax	15553822	34263471	0	0	49817293	18072362	30338112	2415417	0	50825891
C. Repairs & Maintenance										
(a) Buildings	162847012	706986630	1150285	0	870983927	164497153	733796514	192927590	0	1091221257
(b) Plants & Machinery	34780079	44217742	0	0	78997821	35818195	54117538	6914863	0	96850596
(c) Furniture & Fixtures	4042265	5655394	0	0	9697659	6304424	6705754	716504	0	13726682
(d) Vehicle	19790903	40652806	0	0	60443709	21908407	31907591	2678307	0	56494305
(e) Office Equipment	51418163	82701885	0	0	134120048	43843883	68500749	6094641	0	118439273
(f) Computers	31733861	23038601	0	0	54772462	23148282	21857064	1717623	0	46722969
(g) Roads	8467901	11441059	0	0	19908960	4887619	5369846	680455	0	10937920
D. Others										
(a) Printing & Stationery (consumables)	83057320	87862608	0	0	170919928	110973759	74796656	4820374	0	190590789
(b) Newspapers & Periodicals	219840613	6691827	0	0	226532440	29756663	7713265	516035	0	37985963
(c) Travel & Conveyance – Domestic	241222406	127551290	0	0	368773696	223600071	101455616	6465436	0	331521123
(d) Travel – Foreign	1241029	1342339	0	0	2583368	106834	173594	0	0	280428
(e) Advertisement & Publicity	20093170	35348183	0	0	55441353	19961468	26438005	1512074	0	47911547

(Contd...)

Schedule 18 – (Continued)

	Current Year				Previous Year					
	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P cess	Total	Plan	Non-Plan (Govt. Grant)	Non-Plan (Revenue Generation)	A P Cess	Total
(f) Legal & Professional charges	3831427	11386101	0	0	15217528	4108146	7589489	367872	0	12065507
(g) Auditor's remuneration	581597	8856933	0	0	9440530	788217	4368370	0	0	5156587
(h) Hospitality expenses	6441613	10037493	0	0	16479106	4924516	9996293	153760	0	15074569
(i) Bank charges	75176	534772	0	0	609948	93799	221699	90168	0	405666
(j) Meeting expenses	60856792	14137094	4000	0	74997886	61862529	13371431	767300	0	76001260
(k) Steering & Monitoring Committee expenses	3919925	3758188	0	0	7678113	3111295	2321117	249207	0	5681619
(l) Loss on sale of assets	69543347	3319319	0	0	72862666	36716442	7529621	54000	0	44300063
(m) Provision for bad & doubtful debts/advances	0	0	0	0	0	1131088	85910	0	0	1216998
(n) Irrecoverable balances written off	0	0	0	0	0	1310810	28850	0	0	1339660
(o) Other Miscellaneous expenses	617264138	608245445	822781	0	1226332364	508961243	373132627	184897185	0	1066991055
Total	2189428673	3499848689	1977066	0	5691254428	1889142392	2619423106	611553017	0	5120118515



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Schedule 19 : Grants, Subsidies, etc.**(Amount in Rupees)**

	Current Year				Previous Year			
	Plan	Non-Plan	A P Cess	Total	Plan	Non-Plan	A P Cess	Total
(a) Grants given to State Agricultural Universities – Establishment of KV/Ks	7271582168	89913000	0	7361495168	6168733481	11500000	0	6180233481
(b) Grants given to State Agricultural Universities – All India coordinated Research Projects	3947180761	769055525	0	4716236286	5372812728	0	0	5372812728
(c) Grants given to – Trainers Training Centres	2203139	0	0	2203139	64028000	0	0	64028000
(d) Financial Assistance to Scientific Societies	32127530	0	0	32127530	4702062079	81181703	0	4783243782
(e) Others	3685985504	2071011623	0	5756997127	611786140	17872452	779797	630438389
Total	14939079102	2929980148	0	17869059250	16919422428	110554155	779797	17030756380



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Schedule 20 : Miscellaneous Expenses

(Amount in Rupees)

	Current Year					Previous Year				
	Plan	Non-Plan (Govt. Grant)	A P Cess (Revenue Generation)	Others	Total	Plan	Non-Plan (Govt. Grant)	A P Cess (Revenue Generation)	Others	Total
1. Publicity and exhibitions	61906082	13034092	0	0	74940174	34764694	12659818	2917007	0	50341519
2. Guest House	6376622	35384912	196229	0	41957763	4405234	24618408	1114753	0	30138395
3. Human Resource Development	239859696	246045863	0	0	485905559	166119178	269792819	10058742	184490	446341908
4. Revolving Fund Schemes – Expenditure	256361829	1312836	0	0	119933131	245316327	30000	0	0	78960983
5. Others	283180470	207421685	1884566	0	492486720	136214672	213441800	17514696	0	260847
Total	847684699	503199388	2080795	0	119933131	1472898012	586820105	520542845	184490	794085091218561147

Schedule 21 : Prior Period Expenditure

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Expenditure	1795566	39053
Total	1795566	39053


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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2017

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
(a) Cash in hand	16254991	15742745	(a) Establishment	24946165990	23899333376
(b) Bank balances			(b) Administrative	5936778932	5224880391
>> in Current Accounts	5392279171	11171469629	(c) Research	3911427496	3606049150
>> in Deposit Accounts	6138695166	734210965			
>> in Savings Accounts	80752414	45242100	II. Payments against funds for various projects	17874587077	17030756380
II. Grants Received from Govt. of India					
Plan	30032311000	30778104000	III. Investments and Deposits		
Non-Plan	29910400000	25739565000	(a) Earmarked funds	548502	0
A.P. Cess	500000	983355	(b) Own funds.	0	0
III. Donations and Contribution	0	0			
IV. Income on investments from			IV. Expenditure on Fixed Assets and capital work-in-progress		
(a) Earmarked Funds	1482468	162692	(a) Purchase of Fixed Assets	2286275466	2084533258
(b) Own Funds	1444380	148020	(b) Expenditure on Work-in-progress	1440282125	1307920354
V. Interest Received					
(a) Bank Deposits	1012064652	480085041	V. Repayment of un-utilized Grants/Loans/Borrowings	4780844881	4533259287
(b) Loans, Advances	82333896	82846499			
VI. Deposits and Advances	12449703162	9244693804	VI. Deposits and Advances	12046081098	9376287246
VII. Other Income	5548559363	7726204826	VII. Other payments	4790180327	9403206513
VIII. Loans and Borrowings	1771113	154319939	VIII. Closing Balances		
			(a) Cash in hand	15587241	16254991
IX. Misc. Receipts	128899378	1920429083	(b) Bank Balances		
			• in current Accounts	11380024817	5392279171
			• in Deposit Accounts	1233278167	6138695166
			• in Savings Account	155389035	80752414
			(c) In transit		
Total	90797451153	88094207697	Total	90797451153	88094207697



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



(DEVENDRA KUMAR)
Director (Finance)

Schedule 22: Significant Accounting Policies

1. Basis for preparation of Accounts:

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

2. Revenue Recognition

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

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

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

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

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

3. Fixed Assets and Depreciation

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

3.2 Progeny of Livestock are set up as assets when they are born by assigning values. Based on expenditure incurred on prenatal and post natal care of the mother and enhanced till their attaining particular ages, by the expenditure on their upkeep and feed. These items of expenditure are capitalised as the value of progeny, by credit to capital reserve.

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

Item	Rate of Depreciation
Buildings, Tanks & Ponds	2.00%
Roads, Bridge, Sewerage & Drainage	5.00%
Electrical installations and equipment	10.00%
Plant & machinery, Tube wells	6.00%
Vehicles & vessels	15.00%
Office equipment	10.00%
Computers/peripherals/accessories	20.00%
Furniture & fixtures	10.00%
Audio visual equipment	10.00%
Laboratory apparatus and scientific equipment	10.00%
Library books	10.00%
Tube wells	20.00%

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

3.5 Full depreciation is provided on additions during the year.

3.6 No depreciation is provided on Land and Livestock.

3.7 Amortization of Leasehold Land

Land leased for 99 yrs. or more, may be taken to the head 'Leasehold land', and those leased for shorter periods may be amortized over the lease period mentioned in the lease deed. For example, if the land has been given on lease for a term of 7 years, it should appear as 'Leasehold land" and 1/7th of that

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

4. Stocks: Stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are valued at cost.
- 5 Animals used in research are treated as expenditure on cash basis whenever they are purchased. If however, they are held in large numbers and issued for research as and when necessary, they will be classified as Inventory.
- 6 Retirement benefits: The pension, gratuity and leave encashment are provided in the books of account based on cash basis.

7. Investments (Head quarters only)

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

8. Earmarked funds -welfare fund

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

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

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

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

10. Government grants

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

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

10.4 Grants from AP Cess fund:

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

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

11. Revolving Funds:

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

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

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

In respect of ongoing sponsored projects and consultancy projects, the amounts received from sponsors/clients are credited to the head "Current Liabilities -Other Liabilities -Receipts against ongoing sponsored/consultancy projects." As and when expenditure is incurred/advances are paid against such projects, entries are passed for credit to overhead

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

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

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


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Schedule 23: Contingent Liabilities and notes to Accounts (2016–17)

- ICAR adopted the Accrual System of Accounting and the Standard formats for presentation of the Annual Financial Statements from the financial year 2002-2003.
- Details of Contingent Liabilities are as under :

(Rupees in Lakhs)

Details of Contingent Liabilities	Current Year	Previous Year
1 Contingent Liabilities (Court Cases, PIL etc.)	269.61	23.93
2 Letters of credit opened by the bank on behalf of the Council	6227.97	7028.41
3 Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	4992.64	6986.45
Total	11490.22	14038.80

- Break up of Grants utilised for Capital Exp during 2016-17

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Plan	1421513378	1513357967	400015396	229428254	3564314995
Non plan	26101403	124546745	0	11594448	162242596
Total	1447614781	1637904712	40015396	241022702	3726557591

- 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	1710799022	2637328222	-926529200
Grants Received	9A	60308693400	59943211000	365482400
Grants Refunded during the year	9A	3021374379	4780844881	-1759470503
Capital + Revenue Expenditure	9A	57351284062	57351284062	0
Net effect - Closing balance	9A	1646833981	448410279	1198423702

*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 2016-17):

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	1198423702
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4#	80187921.25
3. Opening balance of Capital Fund changed from institutes' data as per 15-16 A/cs of ICAR (Institutes' Data – Rs. 45942567531 – Accounts 16-17 Closing balance – Rs. 47321641625)	-1379074094
4. Closing balance of AP Cess Account not included in Schedule 4 for the reason there is no balance in AP Cess A/cs.	-20903098
Total Adjustments carried out in Consolidated Annual Accounts	-121365568

AP Cess - Rs. 2542998 (CICFRI, Barrackpore - Rs. 1231320; NRC on Cashew, Puttur - Rs. 78088; SBI, Coimbatore- Rs. 1233590)
Non-Plan : Rs. 53128979 (CICR, Nagpur – Rs. 1232662; CRRRI, Cuttack- Rs. 552650; NIBSM, Raipur – Rs. 1936675; CRIDA, Hyderabad- Rs. 7982410; ICAR Res. Complex, Goa –Rs. 2788949; CMFRI, Cochin- Rs. 6578; ZPD-V, Hyderabad- Rs. 3106000; ICAR Hqrs, New Delhi – Rs. 35523055)
Plan: Rs. 24515944 (NBAll, Bangalore – Rs. 460529; CTRI, Rajahmundry – Rs. 1999431; SBI, Coimbatore- Rs. 2000000; CSWRI, Avikanagar- Rs. 7986609; ZPD-IV, Kanpur – Rs. 12069375.25)

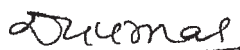
5. Fixed Assets & Depreciation: The amount of Surplus/ Deficiency arising on Disposal of Fixed Assets has been worked out by the Units and taken into the Account. Depreciation has been provided and incorporated by the Units. The Depreciation has been calculated for the current year on the basis of closing 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 31.3.2017 and the Income and Expenditure Account for the year ended on that date.


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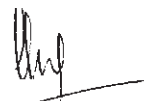
Indian Council of Agricultural Research
Balance Sheet of GPF and CPF as on 31.3.2017

(Amount in Rupees)

Liabilities	Schedule	Current Year	Previous Year
GPF Subscription & Interest thereupon	1	14,151,755,503.00	13,054,217,988.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,069,961,503.95	1,953,211,062.19
Other Liability	8	6,513,460.00	344,162.00
Total		16,228,230,466.95	15,007,773,212.19
Assets	Schedule	Current Year	Previous Year
Investments	4	14,992,276,809.00	14,420,276,809.00
Interest Accrued on Securities/ FDs	5	973,672,760.04	321,257,700.53
GPF Recoveries of March 2017	6	249,907,334.00	257,865,741.00
Cash at Bank		12,373,563.91	8,372,961.66
Total		16,228,230,466.95	15,007,773,212.19
Significant Accounting Policies	7		
Notes to Accounts	8		



Director (Finance)

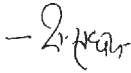


Secretary, ICAR

Indian Council of Agricultural Research
Income & Expenditure Account of
GPF/ CPF for the period ending 31.3.2017

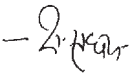
(Amount in Rupees)

Income	Current year	Previous year
Interest Received	289,583,085.47	837,100,158.49
Interest Accrued (2016-17)	868,988,889.04	321,257,700.53
Total	1,158,571,974.51	1,158,357,859.02
Expenditure	Current year	Previous year
Interest credited to Members' a/cs -		
(a) GPF	1,022,572,217.00	1,011,408,589.00
(b) CPF	0.00	0.00
Bank Charges	0.00	2,226.00
Prior period item	0.00	23,314,104.11
Excess of Income over Expenditure	135,999,757.51	123,632,939.91
Total	1,158,571,974.51	1,158,357,859.02


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Schedule 1**GPF Liabilities for ICAR as a whole as on 31.3.2017**

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening Balance	13,054,217,988.00	12,017,035,144.00
Add		
GPF subscription during the year	2,715,042,953.00	
GPF Refunds during the year	182,092,102.00	
Book Transfers during the year (credit)	169,449,658.00	
Cash Transfers during the year (credit)	1,337,422.00	
	3,067,922,135.00	3,174,555,678.00
Less		
GPF Provision for March 2015-16	257,865,741.00	241,975,314.00
Book Transfer for 2015-2016	1,984,340.00	
Add		
Interest on GPF	1,022,572,217.00	1,011,408,589.00
Less		
GPF advance during the year	162,408,708.00	
GPF Withdrawl during the year	2,653,140,064.00	
Book Transfers during the year (Debit)	171,171,158.00	
Cash Transfers during the year (Debit)	0.00	
	2,986,719,930.00	3,166,656,190.00
Total GPF Balance	13,898,142,329.00	12,794,367,907.00
GPF Subscription (for March Provision 2017)	234,187,618.00	
GPF Refund (for March Provision 2017)	15,719,716.00	
	249,907,334.00	257,865,741.00
ADD/DEDUCT		
Book Transfers in transit (Difference of debits over credits)	3,705,840.00	1,984,340.00
TOTAL GPF LIABILITY	14,151,755,503.00	13,054,217,988.00


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Schedule 2**CPF Liabilities for ICAR as a whole as on 31.3.2017**

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening Balance	0.00	0.00
Adjustment Entry being passed	0.00	0.00
Add		
CPF Subscriptions during the year	0.00	0.00
CPF Refunds during the year	0.00	0.00
Book Transfers during the year (credit)	0.00	0.00
Cash Transfers during the year (credit)	0.00	0.00
Less		
CPF Provision for March 2015-2016	0.00	0.00
Add		
Interest on CPF	0.00	0.00
Less		
CPF Advance during the year	0.00	0.00
CPF withdrawals during the year	0.00	0.00
Book Transfers during the year (Debit)	0.00	0.00
Cash Transfers during the year (Debit)	0.00	0.00
Add		
CPF ICAR/Institutes' Contribution for 2016-2017	0.00	0.00
Interest on ICAR/Institutes' Contribution	0.00	
Add		
CPF Subscription(Provision for March 2016-17)	0.00	0.00
CPF Refund (Provision for March 2016-17)	0.00	
Less: Liability contingent in nature taken to Reserve (Schedule-3)	0.00	0.00
TOTAL CPF LIABILITY	0.00	0.00



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Schedule 3**Detail of reserve as on 31.3.2017**

Particulars	Amount (In Rupees)	
	Current year	Previous year
Opening Balance (as on 01.04.2016)	1,953,211,062.19	1,803,880,016.28
Add		
Other Miscellaneous Receipts	217,805.25	640,084.00
Excess of Income over expenditure	135,999,757.51	123,632,939.91
Liability towards institutes as on 31.03.2017	20,396,570.00	40,977,212.00
GPF Receivable 2015-16 from ICAR institutes	1,900,811.00	1,607,444.00
Less		
GPF Receivable 2016-17 from ICAR institutes	787,290.00	1,900,811.00
Liability towards institutes for 2015-2016 discharged during 2016-2017	40,977,212.00	15,625,823.00
Closing Balance as on 31.03.2017	2,069,961,503.95	1,953,211,062.19

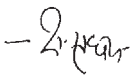
Schedule 4**Investment Statement as on 31.3.2017**

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening Balance (as on 01.04.2016)	14,420,276,809.00	13,186,276,809.00
Less Matured Investments		
a) Fixed Deposits / Securities	6,348,000,000.00	10,876,000,000.00
b) Short term investment in FD with SBI	0.00	14,545,000,000.00
	6,348,000,000.00	
Add Investments		
a) Fixed Deposits / Securities	6,920,000,000.00	12,110,000,000.00
b) Short term investments in FD with SBI	0.00	14,545,000,000.00
	6,920,000,000.00	
TOTAL (As on 31.03.2017)	14,992,276,809.00	14,420,276,809.00


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Schedule 5**Details of Accrued Interest as on 31.3.2017**

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening balance	321,257,700.53	444,380,843.28
Less		
Accrued interest upto 31.3.16 received in cash for financial year 2016-17		
a) Interest on FDs for which interest has been received on maturity	152,680,368.12	348,214,899.69
b) Interest on Bonds/Securities for which interest has been received in cash	63,893,461.41	72,851,839.48
c) Prior period item		23,314,104.11
	216,573,829.53	
Add		
Interest received/accrued for the period 1.4.16 to 31.3.17		
a) Interest on Bonds/Securities/ FDs for which interest is to be received on maturity (sub schedule 5a)	808,648,310.88	257,364,239.12
b) Accrued interest on Bonds/ Securities for which interest is also received in cash (sub schedule 5b)	60,340,578.16	63,893,461.41
	868,988,889.04	
Closing Balance (as on 31.03.2017)	973,672,760.04	321,257,700.53


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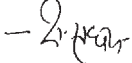
Schedule 6

Outstanding GPF Provision as on 31.3.2017

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening balance	257,865,741.00	241,975,314.00
Less		
Amount Recovered for the year 15-16	257,865,741.00	241,975,314.00
Add		
Outstanding GPF Provision for the year 16-17	249,907,334.00	257,865,741.00
Closing Balance	249,907,334.00	257,865,741.00

Summary of Book Transfers

Particulars	Amount (In Rupees)	
	Current Year	Previous Year
Opening balance	1,984,340.00	0.00
Less		
Book Transfer (Credit)	169,449,658.00	285,595,775.00
Add		
Book transfer (debits)	171,171,158.00	287,580,115.00
Closing Balance	3,705,840.00	1,984,340.00


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SCHEDULE 7: SIGNIFICANT ACCOUNTING POLICIES

1. The Provident Fund of Indian Council of Agricultural Research is notified in the Schedule (Serial # 40) to Provident Fund Act of 1925 appended to General Provident Fund Rules 1960.
2. The rate of interest payable to the Subscribers is as per Govt. of India norms. For the financial year 2016-17, the payable interest rate is 8.10% up to September 2016 and 8.00% from October 2016 till March 2017
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 113 accounting units all over India. Excess of recoveries / advances over withdrawals/ advances is remitted to the Council by the institutes on monthly basis. The deficit on the same heads is recouped by the Council on monthly basis. Monthly statements are received from the units for the purpose.
6. The subsidiary records, i.e. Subscribers' ledgers, Broadsheets etc., are maintained at the institute level.
7. Annual GPF/ CPF Statements are also received from the constituent units of ICAR which are consolidated to prepare Annual Accounts of GPF/CPF of ICAR.
8. Surplus of Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve and is maintained by ICAR Headquarters. The balance in the reserve fund is maintained to cover the shortfall on account of interest payable to the subscribers, if any.
9. The investment out of surplus of GPF / CPF accumulations are accounted at cost value.

SCHEDULE 8 : NOTES TO ACCOUNTS


1. An amount of Rs. 203.97 lakhs was payable to ICAR institutes as on 31.3.2017 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 2016-17. GPF receivable of the year 2016-17 from ICAR institutes has also been included in Annexure-1.
2. An amount of Rs. 409.77 lakhs payable to ICAR institutes as on 31.3.2016 towards GPF account settlement with the Council is included in the total liability towards subscribers under Schedule 1. The details are attached in Annexure-1 in the Annual Accounts 2016-17. GPF receivable of the year 2015-16 from ICAR institutes has also been included in Annexure-2.
3. Since, the Council discharges the above liability to the institutes from the Reserve account, the above adjustments have been incorporated in Schedule-3- Reserve.
4. An amount of Rs. 65, 13,460/- pertaining to Non-Plan unspent Grant wrongly remitted by ICAR institute (Name of the Institute: Sugarcane Breeding Institute, Coimbatore) into the General Provident Funds Account has been shown as "other liability" and will be discharged in the next financial year.

Annexure-1**GPF Liabilities towards ICAR institutes on 01.04.2016**

Sl. No.	Name of ICAR units	Amount
1	ICAR Res.Comp .for NEH, Barapani	14,849,334.00
2	IARI, New Delhi	12,389,426.00
3	CISH, Lucknow	10,862,788.00
4	CCRI, Nagpur	1,950,000.00
5	NCIPM, New Delhi	570,700.00
6	CIRG, Makhdoom	150,917.00
7	CARI, Izatnagar	136,960.00
8	IIVR, Varanasi	50,000.00
9	NCAP, New Delhi	13,000.00
10	DMR, Solan	2,000.00
11	IINRG, Ranchi	2,000.00
12	PDFMD, Bangalore	87.00
Total GPF Liability		40,977,212.00

GPF Receivable 2016-17 from ICAR institutes

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


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Annexure-2**GPF Liabilities towards ICAR institutes on 31.03.2017**

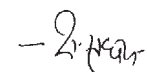
Sl. No.	Name of ICAR units	Amount
	2015-2016	
1	IIVR, Varanasi	50,000.00
2	NCAP, New Delhi	13,000.00
	2016-2017	
3	ICAR FOR NEH, Barapani	7,485,573.00
4	NIRJAFT, Kolkata	4,705,502.00
5	NIBSM, Raipur	3,783,358.00
6	IIHR, Bengaluru	2,144,545.00
7	DRMR, Bharatpur	800,000.00
8	CIRB, Hisar	551,721.00
9	NBAIM,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

20,396,570.00

GPF Liability

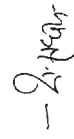
GPF Receivable 2015-16 from ICAR institutes

Sl. No.	Name of ICAR units	Amount
1	CARI, Izatnagar	1,509,780.00
2	CIRG, Makhdoom	247,900.00
3	CIRB, Hissar	113,720.00
4	ICAR Res.Comp.for Eastern Region, Patna	12,000.00
5	VPKAS, Almora	13,810.00
6	CIRC, Meerut	3,600.00
7	IIMR, Hyderabad	1.00
	Total GPF Liability	1,900,811.00


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Details of FDs on which interest is due on maturity (Sub- Schedule 5a) Annexure 3-5A

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2016-17	Days	Accrued Interest 2016-17
1 IDBI Bank, New Delhi.	7.60%	02.02.2016	01.02.2018	8400000000.00	9,765,011,478.00	-	365	664,877,372.00
2 Corporation Bank @7.05% for 2 Yrs.	7.05%	01.07.2016	01.07.2018	2100000000.00	315,023,920.00	-	365	113,006,033.49
3 UCO Bank, N. Delhi@7.08% for 1 Yr.	7.08%	12.08.2016	12.08.2017	6000000000.00	1,815,023,920.00	-	233	27,459,835.00
4 Indian Overseas Bank, N.Delhi @ 6.25% for 1 Yr.	6.25%	02.03.2017	02.03.2018	5600000000.00	595,828,891	-	30	2,728,495.00
5 Corporation Bank, N. Delhi @6.10% for 1Yr.	6.10%	29.03.2017	29.03.2018	11500000000.00	71,771,068.00	-	3	576,575.39
				12,810,000,000.00				808,648,310.88
								[^] Acc. Income in I&E Schedule 5


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Annexure 3-5B

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

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2016-17	Days	Interest for 2015-16 earned	Interest for 2016-17 earned	Interest for 2016-17 accrued	
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)	155,968,767.00	90	40,679,034.01	115,289,732.99	38,458,052.14
				Total "A"	1,896,276,809.00		155,968,767.00				
NATIONALISED BANKS AND BONDS											
2	HPIDB, Allot. No.91, Folio no. 181 Dis No. 21972-22371	8.00%	11.6.2004	1.6.2016	16,000,000.00	Annually (11th June)	1,280,000.00	71	1,031,013.70	248,986.30	-
3	HPIDB-Bond Issue 7.8% for 12 yrs.	7.80%	17.1.2005	16.12.2017	32,000,000.00	Annually(15th Feb.)	2,496,000.00	321	300,887.67	2,195,112.33	-
4	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
5	PFC 2020 Bonds	8.70%	1.10.10	14.5.2020	142,000,000.00		12,354,000.00		10,864,750.68	1,489,249.32	10,864,750.68
				334,000,000.00			28,658,000.00		23,214,427.40	5,443,572.60	21,882,526.03
GRAND TOTAL (A+B)							184,626,767.00		63,893,461.41	120,733,305.59	60,340,578.16

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Annexure 3-5C

Interest amount received on maturity (Sub Schedule 5c)

Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2016-17	Days	Upto Interest 2015-16	Interest 2016-17	Interest for 2016-17 accrued
1 State Bank of Patiala, New Delhi	8.50%	23.05.2015	23.05.2016	1500000000.00	13,162,194.00	13,162,194.00	51	11,200,609.00	1,961,585.00	0.00
2 Canara Bank, New Delhi	8.50%	23.05.2015	23.05.2016	1500000000.00	13,162,194.00	13,162,194.00	51	11,200,608.30	1,961,585.70	0.00
3 State Bank of Patiala, New Delhi	8.50%	06.06.2015	06.06.2016	3700000000.00	32,466,746.00	32,466,746.00	65	26,458,981.00	6,007,765.00	0.00
4 Punjab&Sind Bank, New Delhi	8.26%	09.06.2015	08.06.2016	4000000000.00	34,077,576.00	34,077,576.00	67	27,561,641.00	6,515,935.00	0.00
5 State Bank of Patiala, New Delhi	8.25%	17.06.2015	17.06.2016	3400000000.00	28,929,791.00	28,929,791.00	76	22,689,938.00	6,239,853.00	0.00
6 State Bank of Bikaner & Jaipur, New Delhi	8.25%	17.06.2015	17.06.2016	3400000000.00	28,929,791.00	28,929,791.00	76	22,689,937.00	6,239,854.00	0.00
7 United Commercial Bank, New Delhi	7.95%	12.08.2015	11.08.2016	5400000000.00	44,226,893.00	44,226,893.00	132	27,800,149.00	16,426,744.00	0.00
8 Punjab&Sind Bank, New Delhi	8.17%	02.03.2016	02.03.2017	3600000000.00	30,325,443.00	30,325,443.00	335	2,371,935.00	27,953,508.00	0.00
9 Corporation Bank, New Delhi	8.11%	29.03.2016	29.03.2017	10600000000.00	88,615,959.00	88,615,959.00	362	706569.82	87,909,389.18	0.00
10 State Bank of India, Parliament St, New Delhi	5.50%	23.05.2016	17.06.2016	3500000000.00	1,318,493.00	1,318,493.00		0	1,318,493.00	0.00
11 State Bank of India, Parliament St, New Delhi	5.50%	08.06.2016	30.06.2016	4500000000.00	1,559,589.00	1,559,589.00		0	1,559,589.00	0.00
12 State Bank of India, Parliament St, New Delhi	5.50%	06.06.2016	30.06.2016	4500000000.00	1,695,205.00	1,695,205.00		0	1,695,205.00	0.00
13 State Bank of India, Parliament St, New Delhi	5.50%	17.06.2016	30.06.2016	11000000000.00	2,320,548.00	2,320,548.00		0	2,320,548.00	0.00
14 State Bank of India, Parliament St, New Delhi	3.75%	16.01.2017	01.03.2017	1600000000.00	739,726.00	739,726.00		0	739,726.00	0.00
				6,220,000,000.00	321,530,148.00	321,530,148.00		152,680,368.12	168,849,779.88	0.00

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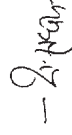
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Receipts and Payments Account of the
ICAR General Provident Fund for the Year 2016-17

(Amount in Rs.)

RECEIPTS				PAYMENTS			
S.No.	Head of Account	Current Year	Previous Year	S.No.	Head of Account	Current Year	Previous Year
1*	Opening Balance						
(a)	Cash at Bank	8372961.66	18285089.00	1	GPF Payments (Withdrawal/ Final withdrawal		
(b)	FDRs & Securities (Annexure 1)	14420276809.00	13186276809.00		and advance at ICAR Headquarters (Annexure 8)	125747309.00	147951772.00
2	Hqrs. Subs./Recoveries/Refund (Annexure 2)	1490655566.00	146026630.00	2	GPF Payments to Other Depts. (Annexure 9)	0.00	0.00
3	Subs./Ref. from deputationists (Annexure 3)	2542360.00	2784194.00	3	GPF Net deficit Payment to Institute (Annexure 5)	780020918.00	682690570.00
4	GPF Receipts from other departments (Annexure 4)	0.00	0.00	4	Bank Charges (Annexure 10)	0.00	2226.00
5	Net surplus Receipts from Instts. (Annexure 5)	817737459.00	717320560.00	5	Miscellaneous payments to other Department (GPF/GSLIS/LF) (Annexure 11)	13024507.75	70102895.00
6	Misc. Receipts from other Department (GPF/GSLIS/LF) (Annexure 6)	19291037.00	444162.00	6	Excess of CPF Pymts over Recpts	0.00	0.00

RECEIPTS		Amount		PAYMENTS		Amount	
S.No.	Head of Account	Current Year	Previous Year	S.No.	Head of Account	Current Year	Previous Year
7**	Interest on Investments (Annexure 7 & 12b)	506156915.00	1258166897.66	7	Others Payments	0.00	547192.00
8	Others Receipts	0.00	640084.00	8*	Closing Balance		
					a) Cash at Bank	12373563.91	8372961.66
9	Excess of CPF Recpts over Payments	0.00	0.00		b) FDRs & Securities (Annexure 12)	14992276809.00	14420276809.00
	TOTAL	15923443107.66	15329944425.66		TOTAL	15923443107.66	15329944425.66


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

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

Annexure GPF 1**Details of Securities and Bonds in hand on 01.04.2016**

S.No.	Particulars of Investment	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme(SBI)	8.00%	4.09.1987	To be renew every yr.	1896276809.00
Total "A"					1896276809.00
B. BONDS					
1	HPIDB, Allot. No.91, Folio no. 181 Dis No. 21972-22371	8.00%	11.06.2004	11.06.2016	16000000.00
2	HPIDB-Bond Issue 7.8% for 12 yrs.	7.80%	17.01.2005	16.12.2017	32000000.00
3	Maharashtra Jeevan Pradhikaran, for 12 yrs	8.00%	19.01.2005	18.12.2017	80000000.00
4	PFC 2020 Bonds	8.70%	29.09.2010	14.05.2020	144000000.00
5	PFC 2020 Bonds	8.70%	01.10.2010	14.05.2020	142000000.00
Total "B"					414000000.00
C. FIXED DEPOSITS WITH NATIONALIZED BANKS					
1	State Bank of Patiala, New Delhi	8.50%	23.05.2015	23.05.2016	150000000.00
2	Canara Bank, New Delhi	8.50%	23.05.2015	23.05.2016	150000000.00
3	State Bank of Patiala, New Delhi	8.50%	06.06.2015	06.06.2016	370000000.00
4	Punjab&Sind Bank, New Delhi	8.26%	08.06.2015	08.06.2016	400000000.00
5	State Bank of Patiala, New Delhi	8.25%	17.06.2015	17.06.2016	340000000.00
6	State Bank of Bikaner & Jaipur, New Delhi	8.25%	17.06.2015	17.06.2016	340000000.00
7	UCO Bank, New Delhi	7.95%	12.08.2015	12.08.2016	540000000.00
8	IDBI Bank, New Delhi.	7.60%	02.02.2016	01.02.2018	840000000.00
9	Punjab&Sind Bank, New Delhi	8.17%	02.03.2016	02.03.2017	360000000.00
10	Corporation Bank, New Delhi	8.11%	29.03.2016	29.03.2017	106000000.00
Total "C"					1211000000.00
GRAND TOTAL (A+B+C)					14420276809.00

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


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Annexure GPF 2

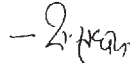
**Details of Receipts of Headqtrs Subscription
(for the year 2016–17)**

MONTHS	AMOUNT
April, 16	12,036,595.00
May, 16	13,091,862.00
June, 16	12,034,212.00
July, 16	12,268,696.00
August, 16	12,091,022.00
September, 16	12,218,689.00
October, 16	12,317,069.00
November, 16	12,203,859.00
December, 16	12,410,329.00
January, 17	13,438,959.00
February, 17	12,399,869.00
March, 17	12,554,405.00
TOTAL	149,065,566.00

Annexure GPF 3

**Details of receipts with respect to deputationists
(For the year 2016–17)**

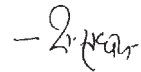
MONTHS	AMOUNT
April, 16	125000
May, 16	243060
June, 16	251530
July, 16	198500
August, 16	158060
September, 16	328530
October, 16	156530
November, 16	291530
December, 16	218500
January, 17	218060
February, 17	176530
March, 17	176530
TOTAL	2542360.00


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Annexure GPF 4

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

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


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Annexure GPF 5**Details of GPF Receipt and Payments from the Institutes
during the year 2016–17**

S. No.	Name of the Institute	Amount in Rs.	
		Receipts	Payments
1	CICR, NAGPUR(COTTON)	7406670	2836113
2	CRIJ&AF, BARRACKPORE	8237220	16497916
3	NRRI, CUTTACK	7030724	18307903
4	CTRI, RAJAHMUNDRY	11490486	6651204
5	IARI, NEW DELHI	57288287	73634328
6	IGFRI, JHANSI	16073497	6879149
7	IIPR, KANPUR	7504356	14152333
8	IISR, LUCKNOW	8323546	27556425
9	NBAIM, MAU	2840500	193000
10	NBPGR, NEW DELHI	22756448	11311878
11	SBI, COIMBATORE	6365082	12837645
12	VPKAS, ALMORA	6448455	3822883
13	DGR, JUNAGARH (GROUNDNUT)	6407880	1609817
14	DRMR, BHARATPUR	5198100	25800
15	IIMR (Millets) (DSR), HYDERABAD (SORGHUM)	4717421	10704554
16	DSR, INDORE(SOYABEAN)	6081251	7110550
17	NCIPM, NEW DELHI	4908266	1061089
18	NRCPB, NEW DELHI	4068419	6174543
19	NBAII, BANGALORE	5464316	6444077
20	IIMR (DMR) NEW DELHI (MAIZE)	2827000	846600
21	IIOR (DOR) HYDERABAD (OILSEEDS)	8601466	1582830
22	IIRR (DRR), HYDERABAD (RICE)	9744881	3102837
23	IIW&BR (DWR), KARNAL (WHEAT)	12352474	372839
24	IISS (DSR), MAU (SEEDS)	2094760	3534530
25	IIAB, RANCHI	858550	1935737
26	NIBSM, RAIPUR	2419000	0
27	CIARI, PORT BLAIR	7144834	4059173
28	CIAH, BIKANER	6937105	1551612
29	CISH, LUCKNOW	6803541	26234452
30	CITH, SRINAGAR	2146560	895280
31	CPCRI, KASARAGOD	7146248	1159914

(Contd...)

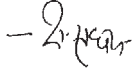
S. No.	Name of the Institute	Amount in Rs.	
		Receipts	Payments
32	CPCRI, VITTAL	1015864	3504924
33	CPCRI, KAYANGULAM, KRISHNAPURAM	3175528	2595476
34	CPRI, SIMLA	9769102	15416449
35	CTCRI, THIRUVANTHAPURAM	7058951	5128403
36	IIHR, BENGALURU	21184030	9588089
37	IISR, KOZHIKODE	4540522	5630905
38	IIVR, VARANASI	7750154	3557322
39	NRC BANANA, TIRUCHIRAPALLI	3152020	736070
40	Dte. OF CASHEW RESEARCH, PUTTUR	4001547	850247
41	CCRI, (NRC Citrus) NAGPUR	4747691	3144079
42	NRC GRAPES, PUNE	2100850	4727528
43	DMAPR, ANAND	2551450	441142
44	DMR, SOLAN (MUSHROOM)	2946604	11128782
45	IIOPR (Dte. Of Oilpalm) PEDAVEGI	2589726	2728305
46	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	8224659	13079543
47	NRC ORCHIDS, SIKKIM	2244000	1042000
48	NRC SEED SPICES, AJMER	3805002	94598
49	NRC LITCHI, MUZAFFARPUR	1223500	3207590
50	NRC POMEGRANATE, SOLAPUR	1672000	0
51	DIRECTORATE OF FLORICULTURE, PUNE	412000	669000
52	CAZRI, JODHPUR	23409484	18297851
53	CRIDA, HYDERABAD	12296737	22739040
54	IIS&WC, (CSWCR&TI) DEHRADUN	14025809	8670872
55	CSSRI, KARNAL	11793736	28245461
56	ICAR RES. COM. NEH REGION, BARAPANI	18833023	24701361
57	ICAR RES. COM. EASTERN REG., PATNA	10203569	7714123
58	CCARI, GOA	3563036	1995625
59	IISS, BHOPAL	12249778	10515342
60	NBSS & LUP, NAGPUR	9594806	20204537
61	NIASM, BARAMATI	1271469	3100368
62	IIWM, (DtWM) BHUBANESWAR	9652971	888178
63	CAFRI, (NRC AGROFORESTRY), JHANSI	4472200	1635537
64	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	5712890	6148074

(Contd...)

S. No.	Name of the Institute	Amount in Rs.	
		Receipts	Payments
65	IIFSR (PDFSR) MODIPURAM	4917168	6940153
66	CIAE, BHOPAL	14032246	31300618
67	CIPHET, LUDHIANA	5051920	84120
68	CIRCOT, MUMBAI	9568673	3456494
69	IINR&G, (ILRI), RANCHI	6316965	13053393
70	NIRJ&AFT (JTRL), KOLKATA	2512652	14355536
71	CARI, IZATNAGAR	9128553	4232391
72	CIRB, HISSAR	5956374	3166040
73	CIRG, MAKHDOOM	15908560	7235014
74	CSWRI, AVIKANAGAR	11217153	7785277
75	IVRI, BENGALURU	4224610	1965494
76	NIHSAD (HSADL), BHOPAL	4877440	139900
77	IVRI, IZATNAGAR	29158834	33225306
78	IVRI, MUKTESWAR	2093063	7916974
79	NBAGR, KARNAL	7395000	1952906
80	NDRI, BANGALORE	5097851	2857093
81	NDRI, KARNAL	17611210	17982587
82	NIANP, BENGALURU	5052230	6795618
83	NRC CAMEL, BIKANER	7279150	1897165
84	NRC EQUINES, HISSAR	11471675	0
85	NRC MEAT, HYDERABAD	2160250	2678443
86	NRC MITHUN, JHARNAPANI	2372014	743778
87	NRC PIG, GUWAHATI	2645110	889489
88	NRC YAK, DIRANG	2173380	596000
89	NIVEDI (PDADMAS), BENGALURU	3789597	0
90	PD FOOT & MOUTH DISEASE (PDFMD), MUKTESHWAR	743500	6202240
91	CIRC, (PD Cattle) MEERUT	4721715	6593416
92	DPR (PDP) HYDERABAD (POULTRY)	5763317	2141192
93	CIBA, CHENNAI	8642461	3060782
94	CIFRI, BARRACKPORE	6644144	11816959
95	CIFA, BHUBANESHWAR	14954751	5594792
96	CIFE, MUMBAI	11656163	6706128
97	CIFT, KOCHI	6088985	5353271
98	CMFRI, KOCHI	14998955	3892235
99	NBFGR, LUCKNOW	5638448	3542906

(Contd...)

S. No.	Name of the Institute	Amount in Rs.	
		Receipts	Payments
100	DCWFR, BHIMTAL (COLD WATER)	4005500	1324500
101	IASRI, NEW DELHI	7927239	29917355
102	NCAP (NIAP) (NAPR), NEW DELHI	5024857	1481259
103	NAARM, HYDERABAD	12523896	787344
104	CIWA, (DRWA) BHUBANESWAR (WOMEN)	4133375	326975
105	ATARI - I, LUDHIANA	922000	113200
106	ATARI - II, KOLKATA	2941280	1202584
107	ATARI - III, BARAPANI	1068970	1067410
108	ATARI - IV, KANPUR	1238904	905112
109	ATARI - V, HYDERABAD	2934620	270047
110	ATARI - VI, JODHPUR	1785800	692600
111	ATARI - VII, JABALPUR	834700	91290
112	ATARI - VIII, BENGALURU	1600150	473700
113	ICAR HEADQUARTERS	0.00	0.00
GRAND TOTAL		817737459.00	780020918.00


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**Details of miscellaneous recoveries from other
departments along with subscription of GPF
(For year 2016-17)**

Head/ Month	Apr,	May,	Jun,	Jul,	Aug,	Sep,	Oct,	Nov,	Dec,	Jan,	Feb,	Mar,	Total
	16	16	16	16	16	16	16	16	16	17	17	17	
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./ SCOOT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADVANCE													
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADVANCE													
MISC. RECEIPTS (BC)	100000.00	0.00	0.00	992131.00	0.00	112584.00	10455795.00	0.00	-20000.00	4120.00	0.00	1132248.00	12776878.00
										699.00		6513460.00	6514159.00
TOTAL	100000.00	0.00	0.00	992131.00	0.00	112584.00	10455795.00	0.00	-20000.00	4819.00	0.00	7645708.00	19291037.00

DETAILS OF MISCELLANEOUS RECEIPTS FROM INSTITUTES

S. No.	Name of the institute	Amount
1	DMR Solan	15000
2	NRC Mithun	218158
	Total	233158

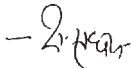
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Annexure GPF 7

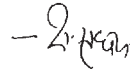
**Details of Receipt of Interest on Investments made out of
G.P.F. Account (For the Year 2016-17)**

Month	Amount	Monthly total	Details
April, 16	0.00	0.00	
May, 16	13162194		State bank of Patiala, N.Delhi@8.50% for 1 Yr.
	13162194		Canara Bank, N.Delhi@8.50% for 1 Yr.
	24882000	51206388.00	PFC BONDS 2020 Annual interest
June, 16	32466746		State Bank of Patiala, N. delhi@8.50% for 1 Yr.
	1280000		HPIDB Bond Issue-II-A last installment
	34077576		P&S Bank, N.Delhi@8.26%for 1 Yr
	28929791		State Bank of Patiala, N. delhi@8.25% for 1 Yr.
	28929791		SBBJ, N.Delhi@8.25% for 1 Yr.
	1318493	127002397	SBI, New Delhi@5.50% for 25 days (23.05.16 to 17.6.16)
July, 16	1559589		SBI, New Delhi@5.50% for 23 days (8.6.16 to 30.6.16)
	1695205		SBI, New Delhi@5.50% for 25 days (6.6.2016 to 30.6.16)
	2320548		SBI, New Delhi@5.50% for 14 days (17.6.16 to 30.6.16)
		5575342	
August, 16	44226893		United Commercial Bank, New Delhi @ 7.95%
		44226893.00	
September, 16	0.00	0.00	
October, 16	0.00	0.00	
November, 16	0.00	0.00	
December, 16	0.00	0.00	
January, 17	155968767		Special Deposit Scheme (SDS) interest (01.01.2016 to 31.12.2016)
		155968767.00	
February, 17	2496000		Interest on HPIDB Bond-III-A (15.02.2016 to 14.02.2017)
		2496000.00	
March, 17	30325443		Punjab & Sind bank, N. Delhi@8.17% for 1Yr.
	739726		SBI, N.Delhi @ 3.75% for 45days (16.01.2017 to 01.03.2017)
	88615959		Corporation Bank, New Delhi @8.11%
		119681128	
TOTAL		506156915.00	


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**Details of GPF Payments (Advance / withdrawal) to
Subscribers at Headquarters
for the year 2016-17**

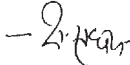
<u>Month</u>	<u>Amount</u>
April, 16	8236860.00
May, 16	16739419.00
June, 16	5934000.00
July, 16	16363972.00
August, 16	8758723.00
September, 16	4876000.00
October, 16	13413386.00
November, 16	11234398.00
December, 16	15195948.00
January, 17	7200478.00
February, 17	4994746.00
March, 17	12799379.00
Total	125747309.00



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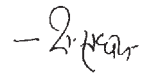
**Details of Payments Made to other Departments
(During the year 2016–17)**

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


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**Details of Bank Charges Payments
(For the year 2016-17)**

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


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Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2016-17

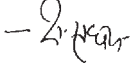
Head/ Month	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Total
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT/ SCOOT.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADVANCE													
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADVANCE													
OTHERS	100000.00	344162.00	0.00	0.00	0.00	171.75	0.00	11447926.00	0.00	0.00	0.00	1132248.00	13024507.75
TOTAL	100000.00	344162	0.00	0.00	0.00	171.75	0.00	11447926.00	0.00	0.00	0.00	1132248.00	13024507.75

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Annexure GPF 12

Details of Securities and Bonds in Hand on 31.03.2017

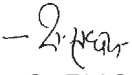
S.No.	Particulars of investment	Annual Rate of interest	Date of purchase	Date of maturity	Principal amount
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme(SBI)	8.00%	4.09.1987	To be renew every yr.	1896276809.00
TOTAL				Total "A"	1896276809.00
B. BONDS					
1	PFC 2020 Bonds	8.70%	29.09.2010	14.05.2020	144000000.00
2	PFC 2020 Bonds	8.70%	01.10.2010	14.05.2020	142000000.00
				Total "B"	286000000.00
C. NATIONALISED BANKS TERM DEPOSIT					
1	IDBI Bank, New Delhi.	7.60%	02.02.2016	01.02.2018	8400000000.00
2	Corporation Bank @7.05% for 2 Yrs.	7.05%	01.07.2016	01.07.2018	2100000000.00
3	UCO Bank, N. Delhi@ 7.08% for 1 Yr.	7.08%	12.08.2016	12.08.2017	600000000.00
4	Indian Overseas Bank, N.Delhi @6.25% for 1 Yr.	6.25%	02.03.2017	02.03.2018	560000000.00
5	Corporation Bank,N.Delhi @6.10% for 1Yr.	6.10%	29.03.2017	29.03.2018	1150000000.00
				Total "C"	12810000000.00
GRAND TOTAL (A+B+C)					14992276809.00


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Annexure GPF 12 - Details

Investment Statement (Summary) for the year 2016-17

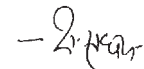
Particulars		(Amount in Rs.)
Opening Balance		14420276809.00
Less: Maturity		
a) BONDS/SECURITIES	6348000000.00	
(Annexure GPF 12 (a))		6348000000.00
Add: Investment during the year		
a) BONDS/SECURITIES	6920000000.00	
(Annexure GPF 12 (b))		6920000000.00
Closing Balance		14992276809.00


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Annexure GPF 12 (a)

**Details of Maturities of Securities/ Bonds/ Bank Fixed Deposits, etc.
for the year 2016–17**

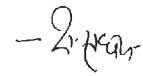
MONTH	PRINCIPAL	DETAILS
April, 16	0.00	
May, 16	150000000.00	State bank of Patiala, N.Delhi@8.50% for 1Yr.
	150000000.00	Canara Bank, N.Delhi@8.50% for 1Yr.
June, 16	370000000	State Bank of Patiala, N. delhi@8.50% for 1Yr.
	400000000	P&S Bank, N.Delhi@8.26%for 1 Yr
	340000000	State Bank of Patiala, N. delhi@8.25% for 1Yr.
	340000000	SBBJ, N.Delhi@8.25% for 1Yr.
	350000000	SBI, New Delhi@5.50% for 25 days(23.05.16 to 17.6.16)
July, 16	16000000	40% Principal amt. of HPIDB Bond Issue-II-A last installment
	450000000	SBI, New Delhi@5.50% for 23 days(8.6.16 to 30.6.16)
	450000000	SBI, New Delhi@5.50% for 25 days(6.6.2016 to 30.6.16)
	1100000000	SBI, New Delhi@5.50% for 14 days(17.6.16 to 30.6.16)
	80000000	Maharashtra Jeevan Pradhikaran, Pri. Amt.
August, 16	540000000	UCO Bank, New Delhi @ 7.95%
September, 16		
October, 16		
November, 16		
December, 16		
January, 17		
February, 17		
March, 17	32000000.00	40% Principal amt. of HPIDB Bond Issue-III-third installment
	360000000.00	Punjab & Sind bank, N. Delhi@8.17% for 1Yr.
	160000000.00	SBI, N.Delhi @ 3.75% for 45days (16.01.2017 to 01.03.2017)
	1060000000.00	Corporation Bank, New Delhi @ 8.11%
TOTAL	6348000000.00	


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Annexure GPF 12 (b)

**Details of Maturities of STDs with State Bank of India
(For the year 2016-17)**

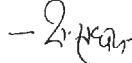
MONTH	PRINCIPAL	DETAILS
April, 16	0.00	
May, 16	0.00	
June, 16	0.00	
July, 16	0.00	
August, 16	0.00	
September, 16	0.00	
October, 16	0.00	
November, 16	0.00	
December, 16	0.00	
January, 17	0.00	
February, 17	0.00	
March, 17	0.00	
	0.00	
TOTAL	0.00	


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Annexure GFP 12 (c)

**Details of Investment made in Bonds / Securities / Fixed Deposits
during the year 2016-17**

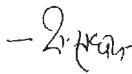
MONTH	AMOUNT		DETAILS
April, 16	0.00	0.00	
May, 16	350,000,000.00	350,000,000.00	SBI, N.Delhi@5.5% for 23.05.2016 to 16.06.2016(25 days)
June, 16	450,000,000.00		SBI, N.Delhi@5.5% for 06.06.2016 to 16.06.2016(11 days)
	450,000,000.00		SBI, N.Delhi@5.5% for 08.06.2016 to 30.06.2016(23 days)
	1,100,000,000.00		SBI, N.Delhi@5.5% for 17.06.2016 to 30.06.2016(14 days)
		2,000,000,000.00	
July, 16	2100000000.00	2100000000.00	Corporation Bank @7.05% for 2 Yrs.
August, 16	600,000,000.00	600,000,000.00	UCO Bank, N. Delhi@7.08% for 1 Yr.
September, 16	0.00	0.00	
October, 16	0.00	0.00	
November, 16	0.00	0.00	
December, 16	0.00	0.00	
January, 17	160000000.00	160000000.00	SBI, N.Delhi @ 3.75% for 45 days (16.01.2017 to 01.03.2017)
February, 17			
March, 17	560,000,000.00		Indian Overseas Bank, N.Delhi @ 6.25% for 1 Yr.
	1,150,000,000.00		Corporation Bank, N.Delhi @6.10% for 1Yr.
		1,710,000,000.00	
TOTAL		6,920,000,000.00	


 Sr. F&AO

Annexure GPF 12 (d)

**Details of Short Term Investment made with State Bank of India
during the year 2016-17**


MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 16		0.00	
May, 16		0.00	
June, 16		0.00	
July, 16		0.00	
August, 16		0.00	
September, 16		0.00	
October, 16		0.00	
November, 16		0.00	
December, 16		0.00	
January, 17		0.00	
February, 17		0.00	
March, 17		0.00	
Total		0.00	
Total		0.00	

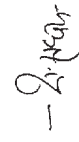

Sr. F&AO

**Receipts and Payments Account of the ICAR Contributory Provident
Fund for the year 2016-17**

(Amount in Rupees)

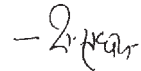
S.No.	Head of Account	Amount		PAYMENTS		Amount	
		Current Yr	Previous Yr	S.No.	Head of Account	Current Yr	Previous Yr
1	Employee's Subs./Refund For Hq	0.00	0.00	1	Adv.&Part-final/Final Withd For Hq	0.00	0.00
2	Employee's Subs./Refund For Instt	0.00	0.00	2	Adv.&Part-final/Final Withd For Instt	0.00	0.00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


F&AO


Sr. F&AO

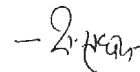
**Details of Receipts from Headqtrs CPF employees
during the year 2016–17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

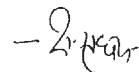
**Details of receipts from Institute CPF employees
during the year 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

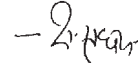
**Details of receipts from ICAR Contribution to CPF
subscribers during the year 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

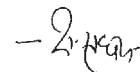
**Details of receipts from Institute's Contribution to CPF
subscribers during the year 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

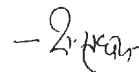
**Details of Payment as Advance / Withdrawal to CPF
Subscribers at Headquarters during 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

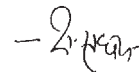
**Details of Payment as Advance / Withdrawal to CPF
Subscribers at Institutes during 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

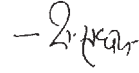
**Details of Payments as Final Withdrawal of ICAR's Contribution
to CPF Subscribers at Headquarters during 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

**Details of Payments as Final Withdrawal of Institutes' Contribution
to CPF Subscribers at Institutes during 2016-17**

MONTHS	AMOUNT
April, 16	0.00
May, 16	0.00
June, 16	0.00
July, 16	0.00
August, 16	0.00
September, 16	0.00
October, 16	0.00
November, 16	0.00
December, 16	0.00
January, 17	0.00
February, 17	0.00
March, 17	0.00
TOTAL	0.00


Sr. F&AO

**Separate Audit Report of the Comptroller & Auditor General of India
on the Accounts of the Indian Council of Agricultural Research,
New Delhi for the year ended 31 March 2017**

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31 March 2017, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2016-17. The financial statements include the accounts of 120 units of ICAR. Out of these accounts of 32 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. The Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - (i) We have obtained all the information and explanations, except as stated in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance.
 - (iii) In our opinion, proper books of accounts and other relevant records, except as stated in the report, have been maintained by the Indian Council of Agricultural Research in so far as it appears from our examination of such books.
 - (iv) We further report that:

(A) BALANCE SHEET

A. 1 Liabilities

A. 1.1 Capital Liabilities & Provision (Schedule 4) - Rs. 747.38 crore

- (i) The above includes unutilized grant refundable to Ministry amounting to Rs. 46.93 crore (Plan: Rs 32.00 crore, Non Plan: Rs 14.92 crore) whereas as per the consolidated sheet of accounts of all ICAR units the unutilized grants to be refunded to the Ministry has been shown as Rs 172.70 crore (Plan: Rs 136.54 crore, Non Plan: Rs 36.09 crore, AP Cess: Rs 0.07 crore). The difference in figures of Rs. 125.77 crore needs to be reconciled. This was also pointed out since 2014-15 but remedial action has not been taken.
- (ii) The above include an amount of Rs. 253.79 crore under the head “Other current liabilities” – “receipts against ongoing sponsored/consultancy/projects (Net)”. This amount is net of the amount receivable from 139 sponsored/consultancy projects amounting to Rs. 1.82 crore. This has resulted in understatement of Current Liabilities & Provision and Current Assets Loans & Advances by Rs. 1.82 crore.

A. 2 Assets

A. 2.1 Fixed Assets (Schedule 5) - Rs. 3947.38 crore

- (i) Capital Expenditure amounting to Rs. 48.95 lakh has been booked in the accounts as revenue expenditure under Administrative Expenses by Central Institute of Brackish Water Aquaculture, Chennai resulting in understatement of Fixed Assets and overstatement of Administrative Expenses by Rs. 48.95 lakh.
- (ii) Capital work-in-progress amounting to Rs. 18.87 lakh has been shown in the accounts under Current Assets, Loans & Advances by Central Institute of Brackish Water Aquaculture, Chennai resulting in understatement of Fixed Assets–Capital Work-in-Progress and overstatement of Current Assets, Loans & Advances
- (iii) An amount of Rs.111.06 lakh has been paid to CPWD for construction of building by National Bureau of Agricultural Insect Research, Bengaluru, Karnataka. Out of which an amount of Rs.42.04 lakh is shown as work in progress and Rs.69.02 lakh is shown as additions during the year to building and depreciation calculated accordingly. However, the building is yet to be completed, hence the amount of Rs.69.02 lakh for the portion of building completed should be shown under “Work in Progress” which is an ongoing work and amount of Rs.42.04 lakh should be shown under Current Assets, Loans and Advances”. This has resulted in overstatement of Fixed Assets–Building by Rs. 67.64 lakh ,overstatement of depreciation by Rs. 1.38 lakh, understatement of “Current Assets, Loans and Advances” by Rs. 42.04 lakh and understatement of work-in-progress by Rs. 26.98 lakh (69.02 lakh -42.04 lakh).
- (iv) The above includes addition to Building, Tanks & Ponds, Road & Bridges and Sewerage & Drainage amounting to Rs. 84, 47,190 in respect of National Dairy Research Institute Bangalore. However, as per the Schedule of Deposit works

furnished by CPWD only 2 items of works were completed & settled during the year amounting to Rs.38,43,000.

This has resulted in overstatement of Fixed Assets and understatement of Work-in-Progress/Loans & Advances by Rs. 46, 04,190 with consequential overcharging of depreciation.

- (v) The above include 'Work-in-Progress' amounting to Rs. 21,00,000 in respect of National Dairy Research Institute Bangalore whereas as per the CPWD Schedule of Deposit works-in-progress amounted to Rs.1,08,46,000. This has resulted in understatement of Work in Progress and overstatement of Fixed Assets by Rs.87, 46,000.
- (vi) The above include addition to Library books of Rs. 3.85 lakh in respect of National Dairy Research Institute Bangalore out of which Rs.2.97 lakh (3/2017) is paid towards Journals (from January 2017 to December 2017). Thus the payment of subscription in advance amounting to Rs. 2.22 lakh (From April 2017 to December 2017) has been booked as additions to assets and depreciated @10% amounting to Rs.22,267. This has resulted in overstatement of Library Books to the extent of Rs. 2.23 lakh and overstatement of depreciation on Library Books to the extent of Rs. 0.22 lakh.
- (vii) Assets amounting to Rs. 35.25 lakh has been deducted from the above schedule by National Dairy Research Institute Bangalore. However, as per the relevant files of auction the list of items disposed off amounts to a value of Rs.23.25 lakh. This needs to be reconciled and details of items disposed off may be given in Notes to Accounts. Further, the fixed assets register is not updated and complete.
- (viii) The above include Advances of Rs 6.59 crore (National Institute of Animal Nutrition & Physiology Bengaluru :Rs 6.54 crore and National Dairy Research Institute Bangalore : Rs. 0.05 crore) paid to CPWD under capital work in progress though no work bill has been submitted by CPWD. This has resulted in understatement of Loans & Advances and overstatement of Fixed Assets –Capital Work in Progress by Rs. 6.59 crore
- (ix) The above does not include land as given in table below. The land should be shown in the accounts at nominal value of Rs. 1 and entered in the Fixed Assets Register.

Sr. No.	Name of the Units	Measurement	Type of allotment
1	National Research Centre on Yak (NRCY) Dirang	67.00 hectares	Gifted
2	National Institute of Biotic Stress Management Baronda, Raipur (Chattisgarh) (NIBSM)	41.239 Hectares	Free hold
3	Agricultural Technology Application Research Institute (ATARI) Jabalpur, Madhya Pradesh	3500 sq. mtrs.	Lease hold (99 years lease)
4	Directorate of Poultry Research, Hyderabad	30 acres	-do-
5	National Bureau of Agriculturally Important Microorganisms Kushmaur	1.8088 acres	freehold

Similarly, leasehold land pertaining to four stations of NBPGR mentioned below was not shown in the fixed assets resulting in understatement of fixed assets to that extent:

Sl. No.	Place of land	Area of land	Type of allotment
1	Experimental station, Issapur	100.00 acre	Leasehold
2	Regional station, Thrissur, Kerala	104662 sq. mtr.	Leasehold
3	Regional station, Srinagar, J&K	40305.20 sq. mtr.	Leasehold
4	Regional station, Hyderabad	16.00 acre	Leasehold

- (x) The above does not include the value of building amounting to Rs. 104.45 lakh which has been shown in the Fixed Assets Register in respect of National Institute of Biotic Stress Management Baronda, Raipur (Chattisgarh) (NIBSM). This resulted in understatement of Fixed Assets by Rs.102.36 lakh (Rs.104.45 less depreciation of Rs.2.09 lakh) and understatement of Expenditure (Depreciation) by Rs.2.09 lakh.
- (xi) Incorrect calculation of depreciation on various Fixed Assets by National Academy of Agricultural Research Management, Hyderabad resulted in excess charging of depreciation of Rs. 21.19 lakh resulting in overstatement of depreciation and understatement of fixed Assets by Rs. 21.19 lakh.
- (xii) The above includes assets created out of sponsored projects. However, as per the prescribed format of accounts for Autonomous Bodies, since the sponsored assets are held and used by the organization, it is necessary to disclose the existence of these assets not owned but held and used by the organization, in the Schedule : Contingent Liabilities and Notes to Accounts. The disclosure should include the opening balance of original cost, additions during the year, the accumulated depreciation (notional, as depreciation cannot and is not actually charged in the accounts on assets not belonging to the organization) and the book value (closing balance). Therefore, the treatment of sponsored assets by ICAR is inconsistent with the instructions given in Uniform format of Accounts as regards to sponsored assets.

A.2.2 Current Assets, Loans & Advances (Schedule 7) - Rs. 1746.52 crore

- (i) The above does not include Current Assets amounting to Rs. 45.64 lakh (National Research Centre on Yak (NRCY) Dirang : Rs. 22.79 lakh on account of closing stock of medicines & injections, medicines of Human Health and feed ingredients and IIHR Hessarghatta : security deposits of Rs. 22.85 lakh with by BESCO). This resulted in understatement of Current Assets, Loans & Advances and understatement of Capital Fund by Rs. 45.64 lakh.

B. Income and Expenditure accounts

B.1 Income

B.1.1 Grants & Subsidies (Schedule 9) - Rs. 5368.91 crore

In the above schedule the opening balance of ICAR HQ share of internal resource has been taken as Rs 6.24 crore whereas the closing balance for the year 2015-16 was Rs 7.78 crore. The difference of Rs. 1.54 crore needs to be explained.

Further in Schedule 9-B (Internal Resource Generation) the opening balance of internal resources generated during 2016-17 has been taken as Rs 3.71 crore whereas the closing balance for the year 2015-16 was Rs. 2.17 crore respectively which needs reconciliation.

B.2 Expenditure

B.2.1 Grants & Subsidies (Schedule 19) - Rs. 1786.91 crore

The above includes an amount of Rs. 2.92 crore in respect of the grant given to the societies by ICAR Hqrs. but as per the records the amount was Rs. 2.81 crore. The difference of Rs. 0.11 crore needs to be reconciled.

B.2.2 Depreciation (Schedule 5)-Rs. 353.33 crore

The above include excess charging of depreciation amounting to Rs. 6.34 lakh (Directorate of Poultry Research, Hyderabad : Rs. 3.52 lakh for incorrect calculation of depreciation on Office Equipment and Vehicles and Vessels and ATARI Bangalore : Rs. 2.82 lakh though the value of assets was Nil). This has resulted in charging of excess depreciation of Rs. 6.34 lakh.

B.2.3 Prior Period Expenditure (Schedule 21) - Rs.17.96 lakh

The above do not include Prior period expenses of Rs. 9.93 lakh (National Institute of Veterinary Epidemiology and Disease Information (NIVEDI), Bengaluru : Rs. 8.82 lakh and National Research Centre on Yak Dirang : Rs. 1.11 lakh). This has resulted in understatement of Prior Period Expenses and overstatement of Administrative Expenses by Rs. 9.93 lakh

C. Significant Accounting policies (Schedule 22)

C.1 As per significant accounting policy no.6, Gratuity, Pension & Leave Encashment are provided in the books of accounts on cash basis. This accounting policy is in contravention of Uniform format of account prescribed by the Ministry of Finance for Autonomous Bodies. No provisions for retirement benefit were made on the basis of actuarial valuation as prescribed in AS-15.

C.2 No disclosure has been made in accounting policy pertaining to taxation. ICAR has not been filing income tax returns. Moreover, the exemption certificate from appropriate authorities has also not been issued to ICAR.

D. General

D.1 National Dairy Research Institute (NDRI), Bengaluru.

Fixed Asset Register has not been updated for the year 2016-17 by National Dairy Research Institute Bangalore. Plant & Machinery having book value of Rs. 2.34 crore does not have any details of itemwise/ agewise breakup.

D.2 National research Centre on Yak, Dirang

National Research Centre on Yak (NRCY) Dirang have three plots of leasehold land at Yewang village, two plots for lease period of five years and one plot for lease period of twenty years . This should be disclosed in the Notes on Accounts.

D.3 Indian Institute of Horticultural Research, Hessarghatta

Indian Institute of Horticultural Research Hessarghatta has exhibited Freehold land valuing Rs. 49.21 lakh in its accounts however no land records have been maintained by IIHR. This needs to be reconciled.

D.4 Agricultural Technology Application Research Institute, Bengaluru

In the accounts the total unspent balance of KVKs were shown as Rs. 287.40 lakh whereas as per the Utilisation certificates the unspent balance as on 31/3/2017 was Rs. 330.61 lakh. The difference of Rs.43.21 lakh needs to be reconciled.

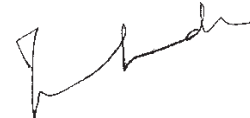
E. Grants in Aid

ICAR received grant in aid of Rs 5782.13 crore during the year 2016-17 (Plan: Rs. 2791.09 crore & Non Plan: Rs. 2991.04 crore). It utilized amount of Rs. 5735.19 crore (Plan: Rs. 2759.08 crore and Non Plan: Rs. 2976.11 crore) leaving an unspent balance of Rs. 46.94 crore (Plan: Rs 32.01 crore and Non Plan: Rs. 14.93 crore).

F. Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director General, Indian Council of Agricultural Research through a management letter issued separately for remedial /corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance, Sheet, Income & Expenditure Account and Receipt & Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the matters stated above and other matter mentioned in Annexure-I to this Audit Report give a true and fair view in conformity with the accounting principles generally accepted in India.,
 - (a) in so far as it relates to the Balance Sheet, of the state of affairs of the Indian Council of Agricultural Research as at 31 March 2017; and
 - (b) in so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India



**Director General of Audit
Central expenditure**

**Place: New Delhi
Date: 17.11.2017**

Annexure-I to Audit Report

1. Adequacy of Internal Audit System

- Internal Audit of 114 Units has been conducted during the year 2016-17. CA Firms have audited 63 Units, Institute of Public Auditor of India have audited 39 Units and ICAR audit teams have audited 12 units.

2. Adequacy of Internal Control System

The control needs to be strengthened in following areas:-

- (i) Fixed Assets Register has not been updated for the year 2016-17 by some of the units of ICAR.
- (ii) Non adjustment of advances by ICAR Hqrs. and some of its test checked units.

3. Physical verification of fixed assets

Physical verification of fixed assets for the year 2016-17 was conducted by 87 units, under process by 14 units and not conducted by 19 units.

4. Physical verification of Inventory

The physical verification of stationery and consumable items of ICAR Hqrs. has been conducted for the year 2015-16. Information was not furnished in respect of the remaining 119 units of ICAR.

5. Regularity in payment of statutory dues

As per accounts no statutory dues of more than six months were outstanding as on 31.03.2017.

Published by Dr. S.K. Singh, Project Director, Directorate of Knowledge Management in Agriculture, Indian Council of Agricultural Research, Krishi Anusandhan Bhavan, Pusa, New Delhi. Laser Typeset at M/s Xpedite Computer Systems and printed at M/s Chandu Press, 469, Patparganj Industrial Estate, Delhi 110 092.

