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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25**

BALANCE SHEET AS ON 31ST MARCH 2025

(Amount in Rupees)

Corpus/Capital Fund & Liabilities			
	Schedule	Current Year	Previous Year
Capital Fund	1	(275203652772.00)	70992393485.00
Reserves	2	11958108.00	19749197.00
Earmarked/Endowment Fund	3	221658095.00	219598764.00
Corpus Fund	3a	2425298048.00	0.00
Current Liabilities & Provisions	4	362575654139.00	11582851813.00
Total		90030915618.00	82814593259.00
Assets			
Fixed Assets	5	45427580135.00	43614896419.00
Investments – Earmarked/Endowment Funds	6	0.00	0.00
Current Assets, Loans & Advances	7	44603335483.00	39199696840.00
Total		90030915618.00	82814593259.00
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		


Joint Secretary (Finance), ICAR

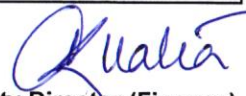

Secretary, ICAR

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rupees)

A. Income	Schedule	Current Year	Previous Year
Income from Sales/Service	8	1098142983.00	796857502.00
Grants in aid/subsidies	9	85556968209.00	85888242122.00
Fees/Subscriptions	10	88407814.00	104041793.00
Income from Investments	11	0.00	0.00
Income from Royalty, Publications	12	14326865.00	15360506.00
Interest earned	13	1002901864.00	1148403917.00
Other Income	14	1989225666.00	3227403198.00
Prior Period Income	15	3671155.00	1114548.00
Total (A)		89753644556.00	91181423586.00
B. Expenditure			
Establishment expenses	16	397723788217.00	42837566273.00
Research & Operational Expenses	17	7148225678.00	6365934988.00
Administrative expenses	18	7136206876.00	8211814957.00
Grants and subsidies	19	24841457491.00	26528424722.00
Miscellaneous expenses	20	2409187948.00	2470241839.00
Depreciation	5	4194950830.00	3574757578.40
Prior period expenditure	21	4449319.00	992023.40
Total (B)		443458266359.00	89989732380.80
Balance being surplus/(Deficit) carried to corpus/Capital Fund		(353704621803.00)	1191691205.20


Deputy Director (Finance)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25**

(Amount in Rupees)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025		
	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year	70992393485	66638251716
Add : Grants utilized for capital expenditure**	7174010390	5694258675
Add: Funds of Sponsored Projects/Schemes utilized for capital expenditure	969880092	868102151
Add: Funds of Corpus Funds utilized for capital expenditure	216306486	135362706
Add Net Income/expenditure transferred from the Income & Expenditure account	(353704621803.00)	1191691205
Less: Adjustment from Capital Fund*	851621422	3535272968
Balance at the year end	(275203652772.00)	70992393485
Schedule 2 – Reserves		
1. Capital Reserve As per last account	19749197	18787909
Add value of assets acquired/donated out of sponsored project funds	128603	1538063
Add Free gifts	108562	0
Less Deductions during the year	8028254	576775
Balance at the year end	11958108	19749197


 Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)

Schedule 3 : Earmarked/ Endowment Funds	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A) Opening Balance	115426140	104172623	219598763	212871434
B) Additions during the year				
i) Income from investments made from the funds(*)	7157553	6023099	13180652	17577131
ii) Other additions (Please Specify in Notes to Accounts)	15707401	3608825	19316226	14905641
Total {(a) + (b)}	138291094	113804547	252095641	245354206
c) Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
- Revenue Expenditure	22228403	1756042	23984445	18144994
- Grants to families to deceased employees	0	0	0	0
- Exgratia payments to employees on Compassionate grounds	0	0	0	0
- Scholarship – Hostel subsidy	0	0	0	0
- Subsidy for books	0	12110	12110	13440
(ii) Capital Expenditure	5824393	0	5824393	7506077
Refunds/ Transfer if any	616598	0	616598	90931
Total (c)	28669394	1768152	30437546	25755442
Closing balance at the year end (a+b-c)	109621700	112036395	221658095	219598764



Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)

Schedule-3A - Institute Revenue Generation

S. No.	Corpus Fund	Opening Balance	Receipts during the year	Total funds	Expenditure during the year					Total Expenditure	Already Refunded / transferred during the year	Closing Balance
					Capital Expenditure	P-Loans	Revenue Expenditure					
1	2	3	4	5 (3+4)	6	7	8			9 (6+7+8)	10	11 (5-9-10)
						Loans & Advances	Administrative Expenses	Research & Operational Expenses	Miscellaneous Expenses			
A	Institute Revenue Generation (incl net profit on revolving funds)	2120064851	2048954761	4169019612	N/A					0	2065523478	2103496134
B	Central Corpus INCLUDING P-LOANS	135657394.2	213862238	349519632	N/A					0	202851274	146668358
*Expenditure should only be booked in the below mentioned sub-heads												
C	Institute Corpus	146809228.1	1140412734	1287221962	191767883	0	283018264	415043047	151475238	1041304432	109754661	136162869
D	Central Assistance provided by ICAR out of CCF	41333428	195760967	237094395	8990362	80545000	0	2682000	0	92217362	105906345	38970688
	Total (A+B+C+D)	2443864901	3598990699	6042855600	200758245	80545000	283018264.2	417725047	151475238	1133521794	2484035758	2425298048


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)

Schedule 4 – Current liabilities & Provisions	Current year	Previous year
A. CURRENT LIABILITIES		
1. Sundry Creditors:		
(a) For goods	18917853	14726356
(b) For others (Specify in Notes to Accounts)	6195849	2533093
2. Advances received	0	0
3. Deposits from staff	0	0
4. Public Works Deposits	0	0
5. Deposits others (EMD, Security Deposit)	435643182	371634904
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
a. Overdue	303097142	210078193
b. Closing balance of U-Remittance-II	1180857584	
c. Others (Specify in Notes to Accounts)	383590169	760980469
7. Other current liabilities		
a) Salary Payable	2200681059	2068982596
b) Other expenses	496139194	285103493
c) Receipts against ongoing sponsored/consultancy/projects(Net)	3828285629	4265500750
d) Receipts against sponsored conferences/Seminars(Net)	77168056	0
e) Receipts under Institute Corpus Fund (Net)	0	171195342
f) Intellectual fee for distribution	507235043	188133856
g) Loans and Advances	390626114	391797932
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	377217264	925921
NAHEP	0	297173555
9. Closing Balance of Internal Resource Generation	0	2554085353
10. Book overdraft in Bank Account	0	0
Total (A)	10205654139	11582851813
B. Provisions		
1. Gratuity	12650000000	0
2. Superannuation/Pension	326240000000	0
3. Leave Encashment	13480000000	0
4. Claims		0
5. Others (Specify in Notes to Accounts)	0	0
Total(B)	352370000000	0
Total (A + B)	362575654139	11582851813


Deputy Director (Finance)

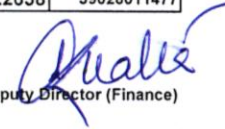
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)

Schedule 5 –Fixed Assets(A+B+C+D+E)										
Description	Gross Block				Depreciation				Net Block	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	374326614	1	0	374326615	0	0	0	0	374326615	374359434
b. Lease hold	1054241199	3	0	1054241202	3024603	39718	0	3064321	1051176881	1051183775
2. Buildings	33140146866	1642386186	151844426	34630688626	6543884600	689046798	845797	7232085602	27398603024	26596262265
3. Tanks & Ponds	209177161	29434961	3676430	234935692	30961440	4497931	0	35459371	199476321	178215718
4. Roads & Bridges	466421823	39229212	0	505651035	199097506	20591673	0	219689179	285961856	267324317
5. Sewerage & Drainage	62842522	1744886	0	64587408	24724973	2985609	0	27710582	36876826	38117549
6. Tube Wells	190167198	12639615	0	202806813	172505845	13340293	12877	185833261	16973553	17021956
7. Elect. installations and Equipments	1536377863	159449327	18823636	1677003554	1061600646	127112426	7419682	1181293391	495710163	475356868
8. Plant & Machinery	5912609961	132421096	27116387	6017914670	4936204815	180874223	17423264	5099655774	918258896	976206475
9. Laboratory apparatus and Scientific eqp	19905531275	2131212574	154761866	21881981983	15562556927	1710570719	156195900	17116931746	4765050236	4343067718
10. Office Equipment	3175067048	555982462	50922579	3680126931	2211693776	285995580	31501266	2466188090	1213938841	963098580
11. Vehicle & Vessels	948764265	116652914	35151990	1030265189	783460210	85770580	33641257	835589534	194675655	165304053
12. Farm & Field Equipment	1707913389	409249528	181087234	1936075683	729099702	135550301	47611851	817038152	1119037531	978770936
13.Computers/Peri-pherals/ major software	3318211910	394840311	82505827	3630546394	3009784830	294811835	69963437	3234633228	395913166	308866823
14. Furniture & Fixts.	2849374107	189112320	16027493	3022458934	2499076239	179915965	19097631	2659894573	362564361	350340617
15. Audio visual equipments	394305513	58582849	4912977	447975385	270054770	36732056	4832534	301954292	146021093	124250754
16. Live Stock	238071570	62853269	40671616	260253223	0	0	0	0	260253223	238071570
17. Library Books	4863257712	398352356	340616705	4920993363	4730883699	436612932	313019372	4854477260	66516103	132374013
Total of Current Year	80346807996	6334143870	1108119166	85572832700	42768614582	4204448639	701564866	46271498355	39301334345	37578193418
B. Capital work-in-progress	6036703001	1895151366	1805608577	6126245790	0	0	0	0	6126245790	6036702999
Total	86383510997	8229295236	2913727743	91699078490	42768614582	4204448639	701564866	46271498355	45427580135	43614896419

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)										
Schedule 5(A) Govt. Grant	Gross Block				Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year*	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	373574379	1	0	373574380					373574380	373607199
b. Lease hold	1052241199	3	0	1052241202	2984603	39718	0	3024321	1049216881	1049223775
2. Buildings	32250683608	1519924607	148740204	33621868011	6431011963	670659588	845797	7100825753	26521042258	25819671647
3. Tanks & Ponds	176158169	27776791	3676430	200258530	26121050.54	3822841	0	29943892	170314638	150037116
4. Roads & Bridges	448303689	36679949	0	484983638	191288297.30	20161297	0	211449595	273534043	257015392
5. Sewerage & Drainage	60144303	1744886	0	61889189	23449857.75	2892956	0	26342814	35546375	36694445
	0									
6. Tube Wells	177584055	10950214	0	188534269	161241418.00	12542617	0	173784035	14750234	16342640
7. Elect. installations and Equipments	1371812474	130629975	18132112	1484310337	970501518.70	109872808	6729518	1073644809	410665528	401310945
8. Plant & Machinery	4884318000	124676961	26481277	4982513684	4428942580.48	128446164	16788154	4540600591	441913093	455375424
9. Laboratory apparatus and Scientific eqp	14638359827	1600719558	102246353	16136833032	12448913942.35	1210240095	108281766	13550872272	2585960760	2189340580
10. Office Equipment	2775365211	508477151	48617578	3235224784	1994516022.30	248498624	29011120	2214003526	1021221258	780574497
11. Vehicle & Vessels	897527459	99523247	35151990	961898716	754759187.03	78473254	33641257	799591184	162307532	142768270
12. Farm & Field Equipment	1227047589	340713129	180810022	1386950696	578281672.25	99737454	47388434	630630693	756320004	648765916
13.Computers/Peri-pherals/ major software	2928682935	306714548	55741424	3179656059	2668423020.50	254559861	56888382	2866094500	313561559	260639915
14. Furniture & Fixts.	2719404497	158886668	15898542	2862392623	2418693021	168336430	18970883	2568058568	294334055	300711477
15. Audio visual equipments	337454427	52839689	4423172	385870944	240809083.47	31218591	4359697	267667978	118202966	96645354
16. Live Stock	220831209	62414666	40535269	242710606					242710606	220831209
17. Library Books	4848171263	398137387	340616705	4905691945	4718610794.37	435990645	313019372	4841582068	64109877	129560468
Total of Current Year	71387664294	5380809430	1021071078	75747402646	38058548032	3475492944	635924379	40898116597	34849286050	33329116268
B. Capital work-in-progress	5698895211	1745718432	1771677055	5672936588					5672936588	5698895209
Total	77086559505	7126527862	2792748133	81420339234	38058548032	3475492944	635924379	40898116597	40522222638	39028011477


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

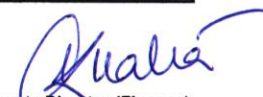
Schedule 5(B) NAHEP		Gross Block			Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0					0	0.00
b. Lease hold	0	0	0	0	0	0	0	0	0	0.00
2. Buildings	33376972	0	0	33376972	1688979	667541	0	2356520	31020452	31687993
3. Tanks & Ponds	442402	0	0	442402	26544	8848		35392	407010	415858
4. Roads & Bridges	0	0	0	0	0	0		0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0		0	0	0
6. Tube Wells	0	0	0	0	0	0		0	0	0
7. Elect. installations and Equipments	3648857	0	0	3648857	2025584	364885	0	2390469	1258388	1623273
8. Plant & Machinery	358869242	0	0	358869242	66483112	21532155	0	88015267	270853975	292386130
9. Laboratory apparatus and Scientific eqp	498958396	0	0	498958396	123336053	49895840	0	173231893	325726503	375622343
10. Office Equipment	84388585	0	0	84388585	37288378	7838533	0	45126911	39261674	47100207
11. Vehicle & Vessels	2861898	0	0	2861898	2146425	429285	0	2575710	286188	715473
12. Farm & Field Equipment	2460766	0	0	2460766	860784	147646	0	1008430	1452336	1599982
13.Computers/Peri-pherals/ major software	43128431	0	0	43128431	39987801	2684762	188400	42484163	644269	3140631
14. Furniture & Fixts.	11208825	0	0	11208825	3500696	1047408	0	4548104	6660721	7708128
15. Audio visual equipments	5786598	0	0	5786598	1222938	578660	0	1801598	3985000	4563660
16. Live Stock	0	0	0	0					0	0
17. Library Books	2352234	0	0	2352234	826453	235223	0	1061676	1290558	1525781
	0	0	0							
Total of Current Year	1047483206	0	0	1047483206	279393747	85430787	188400	364636134	682847072	768089459
B. Capital work-in-progress	0	0	0	0	0	0	0	0	0	0
Total	1047483206	0	0	1047483206	279393747.00	85430787	188400	364636134	682847072	768089459


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

Schedule 5 –(C) AP Cess	Gross Block				Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0					0	0
b. Lease hold	0	0	0	0	0	0	0	0	0	0
2. Buildings	5902375	0	0	5902375	2137454	138722	0	2276176	3626199	3764921
3. Tanks & Ponds	0	0	0	0	0.00	0	0	0	0	0
4. Roads & Bridges	2388751	0	0	2388751	1386436.10	119438	0	1505874	882877	1002315
5. Sewerage & Drainage	0	0	0	0	0.00	0	0	0	0	0
6. Tube Wells	13494	0	0	13494	13494.00	0	0	13494	0	0
7. Elect. installations and Equipments	785255	0	0	785255	785249.00	0	0	785249	6	6
8. Plant & Machinery	119689549	0	0	119689549	118439742.96	439873	0	118879616	809933	1051131
9. Laboratory apparatus and Scientific eqp	117703040	0	0	117703040	117702914.60	50	0	117702965	75	198800
10. Office Equipment	5423637	0	0	5423637	5423627.00	0	0	5423627	10	10
11. Vehicle & Vessels	350263	0	0	350263	350262.00	0	0	350262	1	1
12. Farm & Field Equipment	864109	0	0	864109	770770.14	24088	0	794858	69251	50589
13. Computers/Peri-pherals/ major software	3917296	0	0	3917296	3917287.00	0	0	3917287	9	9
14. Furniture & Fixts.	1077297	0	0	1077297	1120043	0	0	1120043	-42746	4
15. Audio visual equipments	114000	0	0	114000	113999.00	0	0	113999	1	1
16. Live Stock	0	0	0	0					0	0
17. Library Books	205654	0	0	205654	205653.00	0	0	205653	1	1
	0	0	0	0	0.00	0	0	0	0	0
Total of Current Year	258434720	0	0	258434720	252366931.80	722171	0	253089102	5345618	6067788
B. Capital work-in-progress	0	0	0	0		0	0	0	0	0
Total	258434720	0	0	258434720	252366931.80	722171	0	253089102	5345618	6067788


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

Schedule 5 –(D) Corpus Funds (incl Revolving Fund Scheme)					Gross Block				Depreciation				Net Block		
Description	Cost/ Value at the Beginning of year	Addition during the year	Deduction s during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulate d depreciatio n	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end					
	1	2	3	4	5	6	7	8	9	10					
A. Fixed Assets															
1. Land															
a. Free hold	0	0	0	0					0	0					
b. Lease hold	0	0	0	0	0	0	0	0	0	0					
2. Buildings	74601778	25661626	0	100263404	9988249	1132950	0	11121199	89142205	64613529					
3. Tanks & Ponds	3970779	249600	0	4220379	693870.66	70822	0	764692	3455687	3276908					
4. Roads & Bridges	8058459	299844	0	8358303	3835513.00	7496	0	3843009	4515294	4222946					
5. Sewerage & Drainage	66923	0	0	66923	34478.00	0	0	34478	32445	32445					
	0														
6. Tube Wells	3996894	1003019	0	4999913	3533853.00	421953	0	3955806	1044107	-176359					
7. Elect. installations and Equipments	22173747	12878100	0	35051847	8855240.30	2559292	0	11414532	23637315	13957907					
8. Plant & Machinery	32431218	2430346	0	34861564	23703128.00	1956987	0	25660115	9201449	8728090					
9. Laboratory apparatus and Scientific eqp	116878522	73406399	0	190284921	46649322.50	16348162	8355	62989129	127295792	70229200					
10. Office Equipment	29790749	34370311	0	64161060	8187506.75	4657616	0	12845122	51315938	21603243					
11. Vehicle & Vessels	7460887	4018071	0	11478958	3328676.00	1069342	0	4398018	7080940	4132211					
12. Farm & Field Equipment	73364273	27484922	0	100849195	23594230.38	5486043	0	29080274	71768921	49770042					
13.Computers/Peri-pherals/ major software	19502326	23888210	0	43390536	7828677.40	5726362	0	13555040	29835496	11673648					
14. Furniture & Fixts.	19618536	10160261	0	29778797	11346277	1766825	0	13113102	16665695	8272258					
15. Audio visual equipments	5074353	2756369	0	7830722	1222374.70	627401	0	1849776	5980946	3851978					
16. Live Stock	413207	110000	0	523207					523207	413207					
17. Library Books	94056	214969	0	309025	24163.00	13615	0	37778	271247	69893					
	0	0	0	0	0.00	0	0	0		0					
Total of Current Year	417496707	218932047	0	636428754	152825560	41844865	8355	194662070	441766684	264671146					
B. Capital work-in-progress	15444215	13396131	6083861	22756485		0	0		22756485	15444215					
Total	432940922	232328178	6083861	659185239	152825560	41844865	8355	194662070	464523169	280115361					

Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Schedule 5 –(E) Deposit Schemes		Gross Block			Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (1+2-3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	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	752235	0	0	752235				0	752235	752235
b. Lease hold	2000000	0	0	2000000	40000	0	0	40000	1960000	1960000
2. Buildings	775582133	96799953	3104222	869277864	99057955	16447998	-1	115505953	753771911	676524176
3. Tanks & Ponds	28605811	1408570	0	30014381	4119974.48	595420	0	4715395	25298986	24485836
4. Roads & Bridges	7670924	2249419	0	9920343	2587260.00	303442	0	2890702	7029641	5083664
5. Sewerage & Drainage	2631296	0	0	2631296	1240637.60	92653	0	1333290	1298006	1390658
6. Tube Wells	8572755	686382	0	9259137	7717080.00	375723	12877	8079926	1179211	855675
7. Elect. installations and Equipments	137957530	15941252	691524	153207258	79433054.30	14315441	690164	93058331	60148927	58464737
8. Plant & Machinery	517301952	5313789	635110	521980631	298636251.30	28499044	635110	326500185	195480446	218665700
9. Laboratory apparatus and Scientific eqp	4533631490	457086617	52515513	4938202594	2825954694.45	434086573	47905780	3212135488	1726067106	1707676795
10. Office Equipment	280098866	13135000	2305001	290928865	166278242.45	25000807	2490146	188788904	102139961	113820623
11. Vehicle & Vessels	40563758	13111596	0	53675354	22875660.00	5798699	-1	28674359	25000995	17688098
12. Farm & Field Equipment	404176652	41051477	277212	444950917	125592244.87	30155070	223417	155523898	289427019	278584407
13.Computers/Peri-pherals/ major software	322980922	64237553	26764403	360454072	289628044.40	31840850	12886656	308582239	51871833	33412619
14. Furniture & Fixts.	98064952	20065391	128951	118001392	64416201	8765302	126748	73054756	44946636	33648750
15. Audio visual equipments	45876135	2986791	489805	48373121	26686374.70	4307404	472837	30520942	17852179	19189761
16. Live Stock	16827154	328603	136347	17019410				0	17019410	16827154
17. Library Books	12434505	0	0	12434505	11216636.00	373449	0	11590085	844420	1217870
										0
Total of Current Year	7235729069	734402393	87048088	7883083374	4025480311	600957873	65443733	4560994451	3322088922	3210248757
B. Capital work-in-progress	322363575	136036803	27847661	430552717					0	322363575
Total	7558092644	870439196	114895749	8313636091	4025480311	600957873	65443733	4560994451	3322088922	3532612332

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

(Amount in Rupees)

Schedule 5 –(X) Fixed Assets		Gross Block			Depreciation			Net Block	
Description of Small Value Assets	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (1+2-3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0				0	0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0.00	0	0	0	0
4. Roads & Bridges	0	0	0	0	0.00	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0.00	0	0	0	0
6. Tube Wells	0	0	0	0	0.00	0	0	0	0
7. Elect. installations and Equipments	2038858	573480	71352	2540986	1964418.00	516222	71352	2409288	131698
8. Plant & Machinery	1928238	18596	0	1946834	1935759.00	4844	0	1940603	6231
9. Laboratory apparatus and Scientific eqp	6233703	1196093	278978	7150818	5726991.00	1171413	278978	6619426	531392
10. Office Equipment	3205866	301919	55763	3452022	3203915.00	280681	55763	3428833	23189
11. Vehicle & Vessels	87814	0	0	87814	87791.00	0	0	87791	23
12. Farm & Field Equipment	847964	648023	320687	1175300	799460.00	620189	320687	1098962	76338
13.Computers/Peri-pherals/ major software	10145985	230871	358225	10018631	10070769.00	198488	358225	9911032	107599
14. Furniture & Fixts.	13546687	2051293	85632	15512348	13125284	2026101	85632	15065753	446595
15. Audio visual equipments	322705	2578	35250	290033	300115.00	2578	35250	267443	22590
16. Live Stock	0	0	0	0				0	0
17. Library Books	2885303	261246	0	3146549	2548143.00	259464	0	2807607	338942
Total of Current Year	41243123	5284099	1205887	45321335	39762645	5079980	1205887	43636738	1684597
B. Capital work-in-progress	0	0	0	0					0
Total	41243123	5284099	1205887	45321335	39762645	5079980	1205887	43636738	1684597


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

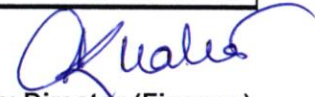
Schedule 6 : Investments from Earmarked/Endowment Funds		
	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Debentures and Bonds	0	0
4. Others (to be specified in Notes to A/c)	0	0
Total	0	0


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares	96025953	58787725
b. Chemicals	72095246	68703413
c. Glassware	18213835	22609928
d. Other Consumables	96220743	115625314
e. Stationery	35574764	32205074
f. Stock-in-Hand	22171129	35538123
(i) Finished Goods		
(ii) Semi-Finished Goods		
(iii) Raw Material		
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	9416838	9416838
b. Others (specify in Notes to Accounts)	1676003	2005540
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts, balance of franking machine etc)	17030495	16589282
b. Bank Balances with scheduled banks		
- in current accounts		
(i) Institute Account	13186225336	18573091772
(ii) NAHEP	1181574	720624879
- in Deposit account (including margin money for letters of credit	18163428862	9138580482
- in saving accounts	292180643	175666059
c. Cash in transit	0	0
Total (A)	32011441422	28969444429


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

		Amount in Rupees	
Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year	
B. Loans And Advances			
a. Loans:			
- Departmental Canteen	0	0	
- Revolving Fund	200000	200000	
b. Advances to employees (Non-Interest Bearing)			
- Salary	0	1290550	
- TA	22741008	11161146	
- LTC	9589176	8423962	
- Medical			
- Others	45506542	30970460	
c. Long Term Advances to Employees (Interest Bearing)			
- House Building	370733630	366838528	
- Motor Vehicle	2780827	3395738	
- Computer	17111657	21563666	
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received			
- Advances to Supplies & Services	674138937	541122365	
- Advances on Capital A/c	778965551	759752257	
- Advances on Work (Capital)	6290366722	3778629677	
- Advances on Work (Revenue)	3456620838	3458200191	
- Others (specify in Notes to Accounts)	135855345	156604822	
e. Prepaid Expenses			
- Insurance	1176309	1160804	
- AMC Expenses	23600	523218	
- Other Expenses	9207787	3548587	
f. Deposits			
- Telephone	889122	887622	
- Lease Rent	0	0	
- Customs Dept.	0	0	
- Security	45014977	38322308	
- Earnest money	1111211	1818981	
- Others	7873545	6856408	
g. Income Accrued			
- On Investments from Earmarked/Endowment Funds	2288173	1393244	
- On Investments	352452757	669074699	
- # On Loans & Advances	252153365	247788843	
- Others (specify in Notes to Accounts)	6259921	17699116	
h. Claims Receivable			
I. Govt. Grant	10681366	7683252	
II. NAHEP	0	0	
III. GPF	62109801	49819258	
IV. U-Remittance	1042508	3306770	
V. R-Deposit	33520117	34959666	
VI. Others(pls Specify)	1479270	7256273	
Total B	12591894061	10230252411	
Total (A + B)	44603335483	39199696840	


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH 2025

Amount in Rupees

Schedule 8 : Income from Sales/Services	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	396091169	315368525
2. Sale of Fish & Poultry	58478751	64728240
3. Sale of Fruits & Vegetables	10584184	8809520
4. Sale of Vaccine	22665067	7874503
5. Sale of Breeder Seeds	28728395	9425394
6. Sale of Dairy Products	83423519	70586761
7. Sale of Cotton and Jute Products	4895626	5141487
8. Sale of Wool & Woolen Products	1478731	9898922
9. Sale of Meat	4518570	19458248
10. Sale of other products	22908166	18709153
11. Stock-in-Hand		
(i) Finished Goods _____	20519520	8648429
(ii) Semi-Finished Goods _____	52948	14375
(iii) Raw Material _____	524600	1610794
B. Income from Services		
1. Training Programmes	89679920	66145587
2. Consultancy services	21459657	18164770
3. Contract Research	37367094	18317209
4. Contract Services	3272998	8272805
5. Analytical Testing Fees	166973285	85280642
6. Pre-shipment Inspection Fees	0	0
7. Quarantine Fee	17806242	14936815
8. Other Internal Resource Generation activities	106714542	45465323
Total	1098142983	796857502


Deputy Director (Finance)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25**

Amount in Rupees

Schedule 9 : Grants/Subsidies: (irrevocable grants & subsidies received)	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	925921	134184642
b) Add Grants received during the year	93825200000	90962500000
c) Less Already refunded grants/ releases to ICAR Units	555357979	389098247
d) Less Utilized for Capital Expenditure	7174010390	5571194990
e) Less Grants Refundable	377217264	925921
f) Less Grants lapsed in TSA	162572079	227549613
g) Net on Revenue a/c (a+b-c-d-e-f)	85556968209	84907915871
2) Government of India – NAHEP		
a) Opening Balance	297173555	854563491
b) Add Grants received during the year	0	546000000
c) Less Already refunded grants/ releases to ICAR Units	297173555	0
d) Less Utilized for Capital Expenditure	0	123063685
e) Less Grants Refundable	0	297173555
f) Less Grants lapsed in TSA	0	0
g) Net on Revenue a/c (a+b-c-d-e-f)	0	980326251
Total Net on Revenue a/c {1(g)+2(g)}	85556968209	85888242122


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

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

Sl.No.	Particulars	Current Year			Previous Year		
		Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
1	Opening Balance B/F	925921	297173555	298099476	134184642	854563491	988748133
2	Add: Grant received	93825200000	0	93825200000	90962500000	546000000	91508500000
3	Less: Already Refunded *	555357979	297173555	852531534	389098247		389098247
4	Less : Grants lapsed in TSA	162572079	0	162572079	227549613	0	227549613
5	Less: Release to ICAR Units						
6	Total Grants : (1+2-3-4-5)	93108195863	0	93108195863	90480036782	1400563491	91880600273
7	Less: Grant Utilized for Capital Expenditure	7174010390	0	7174010390	5571194990	123063685	5694258675
8	Balance : (6-7)	85934185473	0	85934185473	84908841792	1277499806	86186341598
9	Less: Grants utilised under Grants-in-Aid-Salaries	29459644878	0	29459644878	31728137790	0	31728137790
10	Less: Grants utilised under Pension	17902307203	0	17902307203	16618419541	0	16618419541
11	Less: Grants utilised under Grants-in-Aid-General	38195016128	0	38195016128	36561358540	980326251	37541684791
12	Total Revenue Expenditure : (9+10+11)	85556968209	0	85556968209	84907915871	980326251	85888242122
13	Balance : (8-12)	377217264	0	377217264	925921	297173555	298099476
14	Total : Capital + Revenue Expenditure (7+12)	92730978599	0	92730978599	90479110861	1103389936	91582500797
15	Balance : Refundable to Government (6-14)	377217264	0	377217264	925921	297173555	298099476

(Amount in Rupees)

Details of Refunds	Govt. Grant	NAHEP	TOTAL
a) Refunds pertaining to previous year(s) as in Opening Balance	925921	297173555	298099476
b) Refund pertaining to Current FY 2024-25	554432058	0	554432058
Total Refunds (a+b) as per row 3 above	555357979	297173555	852531534



Deputy Director (Finance)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25**

NO. 9B: Details of U-Remittance-II

S.No.	Particulars	Amount
A.	Opening Balance	1236903855
B	Resources Generated at Units/U-Remittance-II	
1	Sale of Assets (Acquired out of Government Grants)	
	(i) Land	38795859
	(ii) Building	0
	(iii) Vehicle, Equipment, and other Machine tools	49301562
2	Leave salary and pension contribution	81885795
3	Unspent balance of Govt Grant of Previous year (Prior to 2024-25)	1295385400
4	Interest earned on Govt Grant	359228644
	Total B (1+2+3+4)	1824597260
C	TOTAL AVAILABLE RESOURCES (A+B)	3061501115
D	Already refunded to the Council	1880643531
E	Balance: Refundable to Council (C-D)	1180857584

Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

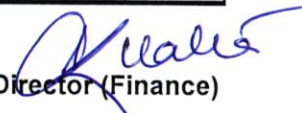
Schedule 10 : Fees/Subscriptions	Current Year	Previous Year
1. Entrance Fees	2216985	3074375
2. Annual Fees/Subscriptions	13803524	9002688
3. Seminar/Programme Fees	2086502	2440458
4. Consultancy Fees	1789079	2598128
5. Application Fees for Recruitment	479840	9174130
6. Diploma Charges	62900966	53793632
7. Other (specify in notes to Accounts)	5130918	23958382
Total	88407814	104041793


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

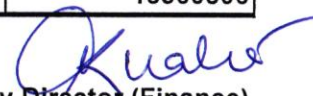
Schedule 11 : INCOME FROM INVESEMENTS (EARMARKED & ENDOWMENT)				
	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On government Securities	0	0	0	0
b) On Debentures/Bonds	0	0	0	0
2) Dividends on Mutual Fund Securities	0	0	0	0
3) Others (specify in Notes to Accounts)	0	0	0	0
Total	0	0	0	0
Transferred to Earmarked/Endowment Funds	0	0	0	0


 Deputy Director (Finance)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25**

Amount in Rupees

Schedule 12 : Income from Royalty, Publications etc.	Current Year	Previous Year
1. Income from Royalty	10308295	10644057
2. Income from sale of Publications	3902522	4520061
3. Others (Specify in Notes to Accounts)	116048	196388
TOTAL	14326865	15360506


Deputy Director (Finance)

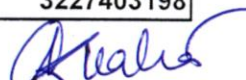
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

<i>Amount in Rupees</i>		
Schedule 13 : Interest earned	Current Year	Previous Year
1. On Term Deposits with scheduled Banks*	963704340	1112385421
2. On savings Accounts with scheduled banks**	7495215	1893836
3. *On Loans		
a. Employees/Staff	29796975	30695352
b. Others (Specify in Notes to Accounts)	1905334	3429308
4. On Debtors and other Receivables	0	0
Total	1002901864	1148403917


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

		Amount in Rupees	
S. No.	Schedule 14 : Other Income	Current Year	Previous Year
1	License Fee from quarters	89837183	96115175
2	Income from Guest house charges	212358117	133609906
3	Leave Salary and Pension Contribution	0	47311244
4	Revenue Receipts from Schemes	0	235732977
5	Charges for use of Transport	3009277	2942281
6	Water and Electricity Charges	57405188	55818059
7	Revolving Fund income	967535274	1105112054
8	Surplus on sale/disposal of assets		
a	Owned assets	52688891	10129294
b	Assets acquired out of grants or received free of cost	119722576	2771374
9	Miscellaneous income		
i	Sale Proceeds of unserviceable stores/empties _____ (assets acquired out of Institute Revenue/Corpus Fund)	6478703	1537860834
ii	waste paper _____	1598247	
iii	Tender papers	78200	
iv	application forms & others Advt. charges _____	18231757	
v	other miscellaneous income (Specify in Notes to Accounts _____)	460282253	
	TOTAL	1989225666	3227403198


Deputy Director (Finance)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25**

Amount in Rupees

Schedule 15 : Prior Period Income	Current Year	Previous Year
1. Prior Period Income	3671155	1114548
TOTAL	3671155	1114548


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

ANNUAL ACCOUNTS 2024-25

Schedule 16 – Establishment Expenses	Current Year			Previous Year		
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
(A) Establishment Expenses						
a. Salaries, wages and allowances	26600121770	0	26600121770	25438446398	0	25438446398
b. Contribution to Provident Fund	126810334	0	126810334	98846304	0	98846304
c. Contribution to Other Funds (Specify)	610167806	0	610167806	556819421	0	556819421
d. Bonus	2628701	0	2628701	14506236	0	14506236
e. Staff Welfare Expenses	2500	0	2500	5121905	0	5121905
f. Fees & Honorarium	36443590	0	36443590	20898299	0	20898299
g. Leave salary and Pension Contribution	8886928	0	8886928	192016	0	192016
h. Others (Specify in Notes to Accounts)	39788588	0	39788588	26431794	0	26431794
Total Establishment Expenses	27424850217	0	27424850217	26161262373	0	26161262373
(B) Pension Expenses						
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	17928938000	0	17928938000	16676303900	0	16676303900
Provisions on pension and retirement benefits	352370000000	0	352370000000	0	0	0
Total Pension Expenses	370298938000	0	370298938000	16676303900	0	16676303900
Total (A+B)	397723788217	0	397723788217	42837566273	0	42837566273


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

Schedule 17 – Research and Operational Expenses	Current Year				Previous Year			
	Govt. Grant		NAHEP	Total	Govt. Grant	NAHEP	Revenue Generation	Total
	Scheme	Non-Scheme						
A. RESEARCH EXPENSES								
1. Chemicals & consumables	739443907.20	0	0	739443907	628125174	23969822	14948871	667043867
2. Glassware	102919659.00	0	0	102919659	65069860	610966	565973	66246799
3. Fertilizers	52173718.00	0	0	52173718	45702383	3931663	0	49634046
4. Seeds	186775674.00	0	0	186775674	264299461	4951592	0	269251053
5. Salts & Minerals	1001128.00	0	0	1001128	1021474	1299	0	1022773
6. Farm manure	745593759.20	0	0	745593759	418360294.1	6269242	644036	425273572
7. Other consumables	392637704.00	0	0	392637704	331218637	4312975	45846	335577458
8. Photograph/Audiovisual Expenses	733657.00	0	0	733657	154291	283528	0	437819
9. Computer Hire charges	4287751.00	0	0	4287751	8763228	0	0	8763228
10. Purchase of Animal for Research	35094708.00	0	0	35094708	26592614	0	10500	26603114
11. Feeding and upkeep of Animals	309728386.00	0		309728386	296622730	7285027	18200	303925957
12. Other research expenditure	1487389610.82	0		1487389611	1108292818	33714755	52826305	1194833878
Total (A)	4057779662	0	0	4057779662	3194222964	85330869.1	69059731	3348613564
B. OPERATIONAL EXPENSES								0
1. Chemicals & consumables	73118731.80	0	0	73118732	334734046	3214857	0	337948903
2. Glassware	271993.00	0	0	271993	861059	155249	0	1016308
3. Fertilizers	1663553.00	0	0	1663553	46081393	5928604	0	52009997
4. Seeds	12688231.00	0	0	12688231	6603646	0	0	6603646
5. Salts & Minerals	581030.00	0	0	581030	75000	0	0	75000
6. Farm manure	224351416.80	0	0	224351417	249437319	0	522449	249959768
7. Other consumables	123731054.00	0	0	123731054	140832665	5514263	0	146346928
8. Photograph/Audiovisual Expenses	637532.00	0	0	637532	1401864	150700	250786399	252338963
9. Computer Hire charges	15753585.00	0	0	15753585	13682190	176973	0	13859163
10. Purchase of Animal for Research	3796735.00	0	0	3796735	4398041	0	0	4398041
11. Feeding and upkeep of Animals	51468660.00	0	0	51468660	38445113	747685	0	39192798
12. Other research expenditure	2573044921.10	9338573	0	2582383494	1832447311	49580779	31543819	1913571909
Total (B)	3081107443	9338573	0	3090446016	2668999647	65469110	282852667	3017321424
GRAND TOTAL (A+B)	7138887105	9338573	0	7148225678	5863222611	150799979.1	351912398	6365934988

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Schedule 18 – Administrative Expenses	Current Year				Previous Year		
	Govt. Grant		NAHEP	Total	Govt. Grant	NAHEP	Total
	Scheme	Non-Scheme					
A. Infrastructure							
a) Rent, Rates & Taxes	212154696	0	0	212154696	236725422	0	236725422
b) Electricity Charges	1035181606	0	0	1035181606	1127117435	1795608	1128913043
c) Water Charges	96591983	0	0	96591983	56148544	0	56148544
d) Security Charges	1149982024	0	0	1149982024	1211014315	0	1211014315
e) Vehicle Running Expenses	161134322	0	0	161134322	165876150	0	165876150
f) Insurance	11227439	0	0	11227439	12292928	18153	12311081
B. Communication							
a) Postage & Telegram	8966566	0	0	8966566	11350078	0	11350078
b) Telephones & Fax	40563562	14742	0	40578304	36179153	0	36179153
C. Repairs & Maintenance							
a) Buildings	1519625785	0	0	1519625785	1661789421	28433000	1690222421
b) Plants & Machinery	105695749	0	0	105695749	118052962	1315699	119368661
c) Furniture & Fixtures	15383729	0	0	15383729	19777397	0	19777397
d) Vehicle	45052217	568100	0	45620317	71701550	75102	71776652
e) Office Equipment	233100587	0	0	233100587	234480238	1770	234482008
f) Computers	102366382	0	0	102366382	68246169	11902130	80148299
g) Roads	8682329	0	0	8682329	22155320	0	22155320
D. Others							
a) Printing & Stationery (consumables)	156176773	164538	0	156341311	181512900	1923020	183435920
b) Newspapers & Periodicals	40040927	0	0	40040927	46145686	6000	46151686
c) Travel & Conveyance – Domestic	422832734	374150	0	423206884	425080081	3765469	428845550
d) Travel – Foreign	9894538	0	0	9894538	2957721	16582394	19540115
e) Advertisement & Publicity	14494678	0	0	14494678	21319175	108529	21427704
f) Legal & Professional charges	40388382	0	0	40388382	28764856	30090	28794946
g) Auditor's remuneration	3464928	0	0	3464928	5321283	0	5321283
h) Hospitality expenses	30876490	232578	0	31109068	36397201	25688	36422889
i) Bank charges	2557338	0	0	2557338	3707387	406	3707793
j) Meeting expenses	53123101	23174	0	53146275	55975798	66217	56042015
k) Steering & Monitoring Committee expenses	11665466	0	0	11665466	7530805	0	7530805
l) Loss on sale of assets	17684870	0	0	17684870	26565639	0	26565639
m) Provision for bad & doubtful debt/advances	0	0	0	0	0	0	0
n) Irrecoverable balances written off	0	0	0	0	0	0	0
o) Other expenses (Specify in Notes to Accounts)	1576327502	9592891	0	1585920393	2190293419	61286649	2251580068
TOTAL	7125236703	10970173	0	7136206876	8084479033	127335924	8211814957

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25**

(Amount in Rupees)

Schedule 19 – Grants, Subsidies, etc.	Current Year			Previous Year		
	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
A) Grants given to State Agricultural Universities – Establishment of KVKs	11704623838	0	11704623838	12849525129	2254545	12851779674
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects	8276510428	0	8276510428	7595410673	0	7595410673
C) Grants given to - Trainers Training Centres	132623713	0	132623713	2900000	0	2900000
D) Financial Assistance to Scientific Societies	33414159	0	33414159	36042059	0	36042059
E) (Development grant to SAU and other financial Support)	4694285353	0	4694285353	6042292316	0	6042292316
Total	24841457491	0	24841457491	26526170177	2254545	26528424722


Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

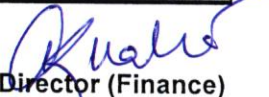
Schedule 20 – Miscellaneous Expenses	Current Year					Previous Year			
	Govt. Grant		NAHEP	Others	Total	Govt. Grant	NAHEP	Others	Total
	Scheme	Non-Scheme							
1. Publicity and exhibitions	50855264	376000	0	0	51231264	56909061	0	0	56909061
2. Guest House	74871935	665442	0	0	75537377	82946462	0	0	82946462
3. Human Resource Development	772056372	60363678	0	0	832420050	827585143	42296443	0	869881586
4. Revolving Fund Schemes – Expenditure	42725405	0	0	692357120	735082525	41655042	0	727804426	769459468
5. Others (Specify in Notes to Accounts)	579216107	70652765	0	65047860	714916732	594537444	96507819	0	691045263
Total	1519725083	132057885	0	757404980	2409187948	1603633151	138804262	727804426	2470241839

Deputy Director (Finance)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25

Amount in Rupees

Schedule 21 : Prior Period Expenditure	Current Year	Previous Year
1. Prior Period Expenditure	4449319	992023
TOTAL	4449319	992023


Deputy Director (Finance)

SCHEDULE 22: SIGNIFICANT ACCOUNTING POLICIES

1. Basis for preparation of Accounts:

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

2. Revenue Recognition

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

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

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

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

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



3. **Fixed Assets and Depreciation**

- 3.1 Fixed assets except progeny of Livestock are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation, commissioning.
- 3.2 Progeny of Livestock are set up as assets when they are born by assigning values. Based on expenditure incurred on prenatal and post-natal care of the mother and enhanced till their attaining particular ages, by the expenditure on their upkeep and feed. These items of expenditure are capitalized as the value of progeny, by credit to capital reserve.
- 3.3 Fixed assets are valued at cost of acquisition or construction or at manufacturing cost (in case of own manufactured /fabricated assets) in the year of capitalization less accumulated depreciation (except freehold land and livestock). Depreciation on fixed assets for the year is provided on straight line method as per Companies act, at the following rates: *(Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016)*

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



- 3.4 All Fixed Assets other than Land and Buildings, the depreciated value of which at the beginning of the year is Rs. 10000 or less; and all Fixed Assets, other than Land & Buildings purchased in the year for a sum of less than Rs. 10000 each, are depreciated at the rate of 100% retaining a residual value for accounting control.
- 3.5 Depreciation will be charged at the applicable rate for the full financial year on assets acquired during April-September. For assets acquired during October-March of the year, depreciation will be charged for half-yearly basis at the applicable rate. The change will be effective from the financial year 2022-23.
- 3.6 No depreciation is provided on Land and Livestock.
- 3.7 **Amortization of Leasehold Land**
Land leased for 99 yrs. or more, may be taken to the head 'Leasehold land', and those leased for shorter periods may be amortized over the lease period mentioned in the lease deed. For example, if the land has been given on lease for a term of 7 years, it should appear as 'Leasehold land" and 1/7th of that should be shown in the deprecation column for 7 years till it becomes zero, unless in the meanwhile there is any change in the term or conditions of the lease. *(Revised as approved by the Governing Body of ICAR in its 236th meeting held on 23.2.2016)*
- 3.8 Valuation of all Intangible Assets such as Trademarks, Industrial design, Copy rights, Patents etc. need to be done in compliance with the Accounting Standard-26(AS-26).
- 4 **Stocks:**
Valuation of stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items has to be done in compliance of Accounting Standard-2.
- 5 Animals used in research are treated as expenditure on cash basis whenever they are purchased. If however, they are held in large numbers and issued for research as and when necessary, they will be classified as Inventory.



6 Retirement benefits

"The pension, gratuity and leave encashment are provided in the books of account based on Accrual basis. (As approved by 263rd meeting of the Governing Body of the ICAR Society held on 27.02.2025)"

Provision with regard to the above will only be carried out in the Consolidated Annual Account of the Council.

7 Investments of General Provident Funds (GPF) (Headquarters 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 ICAR professional services (consultancy, contract research , contract services and training). The fund is utilized for grants to families of deceased employees, Ex-gratia payments to employees/scholarships/hostel subsidy/cash awards and subsidy for books, etc. The balance in the fund is invested and the income from the investment is added to the fund.

9 Investment of Earmarked funds interest income accrued on such investments:

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

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



10 Government grants

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

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

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

10.4 Deleted

11 Corpus Funds :

11.1 Deleted

11.2 The transactions related to Corpus Fund of ICAR as per the Corpus Fund guidelines are accounted for under the respective financial heads

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



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

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

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

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



SCHEDULE 23: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (2024-25)

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

(Amount in lakhs)

Details of Contingent Liabilities		Current Year	Previous Year
1	Contingent Liabilities (Court Cases, PIL etc,)	638.35	617.18
2	Letters of credit opened by the bank on behalf of the Council	39.45	1.40
3	Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	874.13	697.77
	TOTAL	1551.93	1316.35

3. Consolidated GPF Annual Account of ICAR for the **CFY 2024-25** is prepared separately.
4. A new accounting unit namely IARI, Assam has been included in the current financial year 2024-25.
5. Service Section unit which was a separate accounting unit till 2023-24 has been merged with ICAR HQ unit w.e.f 2024-25 and accordingly incorporated.
6. Details of encroached/disputed land if any is provided in the Notes to Accounts of respective ICAR units in their annual account.



7. Break up of Grants utilized for Capital Exp during 2024-25

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	1626958425.00	3299757858.00	2098934810.00	148359297.00	7174010390.00
NAHEP	0.00	0.00	0.00	0.00	0.00
TOTAL	1626958425.00	3299757858.00	2098934810.00	148359297.00	7174010390.00

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 Govt Grant	Modified Values in A/cs Govt Grant	Difference Govt. Grant	Institute data NAHEP	Modified NAHEP	Diff NAHEP
Opening Balance	9A	606015188	925921	605089267	49590025	297173555	-247583530
Grants Received	9A	94851928710	93825200000*	1026728710	65674287	0*	65674287
Grants Refunded during the year	9A	1713348786	555357979*	1157990807	28022485	297173555*	-269151070
Grant lapsed during the year	9A	162572079	162572079	0	0	0	0
Capital + Revenue Expenditure	9A	92730978599	92730978599	0	87241827	0	87241827
Net effect - Closing balance	9A	851044433	377217264	473827169	0	0	87241827

*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 2024-25):

Details of Adjustments carried out to Capital Fund	Amount in Rupees
1. Adjustments of Government Grants as shown above	473827169
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	10681367
3. Opening balance of Capital Fund changed from institutes' data as per 24-25 A/cs of ICAR (Institutes' Data – Rs. 70625233907 – Accounts 23-24 Closing balance – Rs.70992393485)	-367159578
4. Difference on account of cash and accrual of NAHEP expenditure	855752
5. Actual Adjustments from institute data in Schedule 1	968114629
Net Adjustments carried out in Schedule 1 (5)+(4)-(3)-(1)-(2)	851621422

Government Grants: **Rs 5568454.00** (IARI, Assam); **Rs 1340500.00** (MGIFRI, Motihari); **Rs 3185546** (IIWM, Bhubaneswar); **Rs 150000.00** (NRC Pig, Guwahati); **Rs 436866.00** (ATARI, Kanpur);

8. 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.
9. Previous years' figures have been regrouped whenever necessary.
10. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.03.2025 and the Income and Expenditure Account for the year ended on that date.
11. In compliance with the audit observations of SAR 2023-24 at S.No. B, SAP w.r.t. accounting of pension and retirement benefits has been revised to account for the same on accrual basis w.e.f. financial year 2024-25.

Accordingly, on the basis of actuarial valuation carried out a provision of Rs. 352370000000/- has been made in schedule-4 "Current Liabilities and Provisions" w.r.t. "Pension & Retirement Benefits". The same has been charged in Schedule-16 "Establishment Expenses". As a result of the above entry, Capital Fund shown in Schedule-1 stands as a negative (-)ve value.



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2024-25
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025 (NEW FORMAT)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
a) Cash in hand	16434563	16105888	a. Establishment	44304759119	41941361258
b) Bank balances			b. Administrative	7671499281	9083376683
>> in Current Accounts (Institute)	18573091772	13653815170			
>> in Current Accounts (NAHEP)	720624879	905679217	c. Research	7238318398	6654771704
>> in Deposit Accounts	9138580481	12100271921			
>> in Savings Accounts	175666059	47628202	II. Payments against funds for various projects	24841692491	26528424722
>> in Transit	0	0			
II. Grants Received from Govt. of India			III. Investments and Deposits		
Govt. Grant	93825200000	91508500000	a) Earmarked funds	0	0
NAHEP	0	546000000	b) Own funds.	0	0
III. Donations and Contribution	0	0	IV. Expenditure on Fixed Assets and capital work-in-progress		
			a) Purchase of Fixed Assets	5438978735	4532092069
IV. Income on Investments from			b) Expenditure on Work in Progress	1735031655	1162166606
a) Earmarked Funds	0	0			
b) Own Funds	0	0	V. Repayment of un- utilized Grants/Loans/Borrowings	555357979	389098247
V. Interest Received			VI. Deposits and Advances	26750348343	23096510349
a) Bank Deposits	1250845673	542387537			
b) Loans, Advances	28336773	30921943	VII. Other payments	4785764519	5125999860
VI. Deposits and Advances	25550883973	23599935466	VIII. U-Remittance-II	933567355	0
VII. Other Income	5147193302	3699638777	IX. Grants Lapsed in TSA	162572079	227549613
VIII. Loans and Borrowings	0	0	X. Closing Balances		
			a) Cash in hand	16926002	16434563
IX. Misc. Receipts/ U-Remittance-II	1646974894	714864745	b) Bank Balances		
			in current Accounts (Institute)	13186225336	18573091772
			in current Accounts (NAHEP)	1181574	720624879
			in Deposit Accounts	18159428862	9138580482
			in Savings Account	292180642	175666059
			c) In transit	0	0
Total	156073832369	147365748867	Total	156073832369	147365748867


(Kunal Kalia)
Dy. Director (Finance)


(S.K. Pathak)
Joint Secretary (Finance)