Azadi Ka Amrit Mahotsav

ICAR
Annual Accounts and Audit Report 2021-22

भाकृअनुप
ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN, NEW DELHI

ICAR
ANNUAL ACCOUNTS
and
AUDIT REPORT
2021-22

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2021-22

Balance Sheet As on 31st March 2022

(Amount in Rupees)

Corpus/Capital Fund & Liabilities	Schedule	Current Year	Previous Year
Capital Fund	1	66096127787	64325912322
Reserves	2	12538064	3137525
Earmarked/Endowment Fund	3	210186491	226970572
Current Liabilities & Provisions	4	11067588983	10562049282
Total		**77386441325**	**75118069701**
Assets			
Fixed Assets	5	40885871103	39000151800
Investments – Earmarked/Endowment Funds	6	0	1232332
Current Assets, Loans & Advances	7	36500570222	36116685569
Total		**77386441325**	**75118069701**
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		

Director (Finance), ICAR

Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2021-22

Income & Expenditure Account For the Year Ended 31st March 2022

(Amount in Rupees)

	Schedule	Current Year	Previous Year
A. Income			
Income from Sales/Service	8	665007222	670924897
Grants in aid/subsidies	9	74661801044	68769186313
Fees/Subscriptions	10	57230598	41487374
Income from Investments	11	0	0
Income from Royalty, Publications	12	9332271	11333818
Interest earned	13	521196482	719156956
Other Income	14	2547270269	2264308829
Prior Period Income	15	694600	362920
Total (A)		**78462532486**	**72476761107**
B. Expenditure			
Establishment expenses	16	37883922485	34513111672
Research & Operational Expenses	17	5358210795	4915035689
Administrative expenses	18	6768797316	6129089398
Grants and subsidies	19	24372866241	21715067363
Miscellaneous expenses	20	1667268705	1751048744
Depreciation	5	3739951828	3737851098
Prior period expenditure	21	17863916	24288356
Total (B)		**79808881286**	**72785492320**
Balance being surplus/(Deficit) carried to corpus/Capital Fund		**-1346348801**	**-308731213**

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedules Forming Part of Balance Sheet As on 31st March 2022

(Amount in Rupees)

	Current Year	Previous Year
SCHEDULE 1 – CAPITAL FUND		
Balance at the beginning of the year	64325912322	59663726746
ADD: Grants utilized for capital expenditure**	3975956503	3139176529
ADD: Funds of Sponsored Projects/Schemes utilized for capital expenditure	632738007	552342309
ADD: Net Income/expenditure transferred from the Income & Expenditure account	-1346348801	-308731213
ADD/LESS: Adjustment to/from Capital Fund *	1492130244	-1279397951
Balance at the year end	**66096127787**	**64325912322**
SCHEDULE 2 – RESERVES		
1. Capital Reserve		
As per last account	3137525	659900
Add value of assets acquired/donated out of sponsored project funds	199794	240578
ADD	9200745	2398047
Free gifts	0	161000
LESS		
Deductions during the year		
Balance at the year end	**12538064**	**3137525**

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 3 : Earmarked/Endowment Funds

(Amount in Rupees)

	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A) Opening Balance	137978274	88992298	226970572	202654110
B) Additions during the year				
i) Income from investments made from the funds	23538075	3167234	26705309	22716638
ii) Other additions	5825221	11835285	17660506	30975658
Total {(a) + (b)}	**167341570**	**103994817**	**271336387**	**256346406**
c) Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
- Revenue Expenditure	51256380	2879413	54135793	12878911
- Grants to families to deceased employees	0	0	0	25000
- Exgratia payments to employees on Compassionate grounds	0	0	0	0
- Scholarship – Hostel subsidy	0	0	0	0
- Subsidy for books	0	116771	116771	150547
(ii) Capital Expenditure	3177429	0	3177429	4465948
Refunds/ Transfer to Current Liabilities - Sponsored Projects	2623856	1096047	3719903	11855428
Total (c)	**57057665**	**4092231**	**61149896**	**29375834**
Closing balance at the year end (a+b-c)	**110283905**	**99902586**	**210186491**	**226970572**

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 4 – Current liabilities & Provisions

(Amount in Rupees)

	Current year	Previous year
A. CURRENT LIABILITIES		
1. Sundry Creditors:		
(a) For goods	20800386	15912717
(b) For others (Specify in Notes to Accounts)	20129864	16166300
2. Advances received	0	0
3. Deposits from staff	0	0
4. Public Works Deposits	0	0
5. Deposits others (EMD, Security Deposit)	392836765	394415274
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
a) Overdue	180961798	147644510
b) Others (Specify in Notes to Accounts)	39791569	52699194
7. Other current liabilities		
a) Salary Payable	1866741391	1598475051
b) Other expenses	430080567	376284381
c) Receipts against ongoing sponsored/consultancy/projects (Net)	4246834377	3877156767
d) Receipts against sponsored conferences/Seminars (Net)	21079364	145947416
e) Intellectual fee for distribution	143891600	143956014
f) Loans and Advances	297494682	218998571
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	367717271	686288922
NAHEP	760079109	353691187
9. Closing Balance of Internal Resource Generation	2277009718	2528132624
10. Book overdraft in Bank Account	100326	0
Total (A)	**11065548787**	**10555768928**
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others (Specify in Notes to Accounts)	2040196	6280354
Total (B)	**2040196**	**6280354**
Total (A + B)	**11067588983**	**10562049282**

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 5 –Fixed Assets (A+B+C+D+E)

(Amount in Rupees)

	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	376891275	3	0	376891278	0	0	0	0	**376891278**	369097102
b. Lease hold	1052084398	636480	64262	1052656616	2564405	146602	40000	2671007	**1049985609**	1055389504
2. Buildings	22463844567	4196192109	16385355	26643651321	4799842841	524166314.5	722908	5323286247	**21320365073**	17661609574
3. Tanks & Ponds	158572220	25833976	11978183	172428013	19221649	3451998.78	0	22673648	**149754365**	139350572
4. Roads & Bridges	384006392	29004120	0	413010512	133368718.8	20541462.99	0	153910182	**259100330**	250643585
5. Sewerage & Drainage	46973365	10361540	0	57334905	15981201.8	2726877.34	0	18708079	**38626826**	30992163
6. Tube Wells	164844726	17843396	0	182688122	146362807.80	9806931.8	159314	156010426	**26677696**	18679641
7. Elect.installations and Equipments	1163767068	98701603	8894595	1253574076	748391838.3	123683956.5	8106190	863969605	**389604471**	414043671
8. Plant & Machinery	5529579271	249759417	32478356	5746860332	4170590881	328475537	30483582	4468582836	**1278277496**	1358988393
9. Laboratory apparatus and Scientific eqp	16094587025	965398417	207432436	16852553006	11275341333	1614583061	199894466.5	12690029928	**4162523078**	4819947942
10. Office Equipment	2405860869	164405465	36644620	2533621714	1560683087	245554715.6	25268399.5	1780969403	**752652310**	846241684
11. Vehicle & Vessels	764447795	34884068	24631216	774700647	723596189.25	36260093.3	31838684.5	728017598	**46683049**	39077975
12. Farm & Field Equipment	1142434349	231539172	57467121	1316506400	471109279.1	85175805.48	18315191.5	537969893	**778536507**	668807200
13.Computers/Peri-pherals/ major software	2672710397	240366606	60951542	2852125461	2491416937	215405396.8	63444064.5	2643378270	**208747191**	181327456
14. Furniture & Fixts.	2472167618	118415325	17162944	2573419999	2137988838	173612074.6	20047248	2291553665	**281866334**	334178779
15. Audio visual equipments	302993519	23181306	2300087	323874738	184302160	31941342.5	3501905	212741598	**111133141**	118691358
16. Live Stock	195052416	52584770	54593214	193043972	0	0	0	0	**193043972**	189497810
17. Library Books	4815106926	41239482	2887665	4853458743	4211255648	330092267.5	5144447	4536203469	**317255274**	609405884
18. Others	0	0	0	0	0	0	0	0	**0**	3806997
Total of Current Year	62205924195	6500347254	533871596	68172399853	33092017815	3745624438	406966401	36430675852	**31741724000**	29109777290
B. Capital work-in-progress	9886245420	1945021016	2687119333	9144147103	0	0	0	0	**9144147103**	9890374510
Total	72092169615	8445368270	3220990929	77316546956	33092017815	3745624438	406966401	36430675852	**40885871103**	39000151800

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 5(A) Govt. Grant

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	376337870	3	0	376337873					**376337873**	368543697
b. Lease hold	1052044398	636480	24262	1052656616	2524405	146602	0	2671007	**1049985609**	1057314163
2. Buildings	21907315571	4084564380	6667355	25985212596	4735242194	511278945	330599	5246190540	**20739022056**	17167825655
3. Tanks & Ponds	133931809	25293699	11978183	147247325	16421668.00	2958655	0	19380323	**127867002**	117510141
4. Roads & Bridges	366873273	29004120	0	395877393	127582731.80	19733602	0	147316334	**248561059**	239296453
5. Sewerage & Drainage	44523173	10113513	0	54636686	15099065.80	2591967	0	17691032	**36945654**	29424107
6. Tube Wells	154508171	16719389	0	171227560	136460249.80	9378933	159314	145679869	**25547691**	18245643
7. Elect. installations and Equipments	1059510838	86282219	8581010	1137212047	692771873.30	112497824	7793264	797476433	**339735614**	365441406
8. Plant & Machinery	4835894771	36702998	32351648	4840246121	3820205426.17	275552085	29761321	4065996190	**774249931**	1015689344
9. Laboratory apparatus and Scientific eqp	12809860903	521946769	190600161	13141207511	9364022616.10	1261043915	183322546	10441743986	**2699463525**	3446540536
10. Office Equipment	2116352117	129321632	35303318	2210370431	1438732462.39	214142163	23994221	1628880405	**581490026**	678773789
11. Vehicle & Vessels	740329814	33192355	23387219	750134950	705216316.25	34360577	30484745	709092149	**41042801**	33339867
12. Farm & Field Equipment	875937082	166163149	55124457	986975774	392123537.10	65256500	15973908	441406130	**545569644**	481857556
13.Computers/Peri-pherals/ major software	2371344355	216518124	53049111	2534813368	2247022506.30	181463703	55503835	2372982375	**161830993**	124736341
14. Furniture & Fixts.	2380624034	112143536	16142420	2476625150	2084539991.29	164645914	18997679	2230188226	**246436924**	296272730
15. Audio visual equipments	262768375	19919467	2039578	280648264	164962287.00	27847054	3241396	189567945	**91080319**	97806088
16. Live Stock	177853115	52384976	54387353	175850738					**175850738**	172298509
17. Library Books	4801311268	40715292	2887665	4839138895	4202101571.10	328797770	5144447	4525754894	**313384000**	604764301
18. Others	0	0	0	0	0.00	0	0	0	**0**	3253550
Total of Current Year	56467320936	5581622100	492523740	61556419296	30145028901.00	3211696209	374707273	32982017838	**28574401458**	26318933875
B. Capital work-in-progress	9583353800	1908642945	2630822882	8861173863					**8861173863**	9587413800
Total	66050674736	7490265045	3123346622	70417593159	30145028901.00	3211696209	374707273	32982017838	**37435575321**	35906347675

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Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 5(B) NAHEP

(Amount in Rupees)

	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	12777801	3991470	0	16769271	411005	338149	0	749154	**16020117**	33224377
3. Tanks & Ponds	0	442402	0	442402	0	8848		8848	**433554**	60769
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**	1
7. Elect. installations and Equipments	3344503	347211	0	3691714	939501	369171	0	1308672	**2383042**	2409086
8. Plant & Machinery	120678335	152295758	0	272974093	7555886	16378445	0	23934331	**249039762**	113122449
9. Laboratory apparatus and Scientific eqp	130096031	80845876	0	210941907	18216256	21094190	0	39310446	**171631461**	114911522
10. Office Equipment	69352757	5889562	0	75242319	14393891	7524233	0	21918124	**53324195**	54987329
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	**0**	0
12. Farm & Field Equipment	2460766	0	0	2460766	417846	147646	0	565492	**1895274**	9828473
13.Computers/Peri-pherals/ major software	40015546	3126605	0	43142151	15803946	8628430	0	24432376	**18709775**	24261362
14. Furniture & Fixts.	5884929	2317304	0	8202233	1046225	820224	0	1866449	**6335784**	4864854
15. Audio visual equipments	981555	697024	0	1678579	196312	167858	0	364170	**1314409**	851538
16. Live Stock	0	0	0	0					**0**	0
17. Library Books	1635210	0	0	1635210	300039	163521	0	463560	**1171650**	1355511
18. Others	0	0	0							
Total of Current Year	387227433	249953212	0	0	59280907	55640716	0	114921623	**387227449**	359877270.30
B. Capital work-in-progress	359625	0	359625	0	0	0	0	0	**0**	428715
Total	**387587058**	**249953212**	**359625**	**637180645**	**59280907**	**55640716**	**0**	**114921623**	**522259022**	**360305985**

Sr. Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2021-22

Schedule 5 –(C) AP CESS

(Amount in Rupees)

	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	1742744	117266	0	1860010	**4042365**	4159630
3. Tanks & Ponds	0	0	0	0	0.00	0	0	0	**0**	0
4. Roads & Bridges	2388751	0	0	2388751	1028123.00	119438	0	1147561	**1241190**	1360628
5. Sewerage & Drainage	0	0	0	0	0.00	0	0	0	**0**	0
6. Tube Wells	0	0	0	0	0.00	0	0	0	**0**	0
7. Elect. installations and Equipments	798749	0	0	798749	741912.00	48810	0	790722	**8027**	56837
8. Plant & Machinery	115449424	0	0	115449424	107122612.00	5707484	595553	112234543	**3214881**	8326814
9. Laboratory apparatus and Scientific eqp	134206667	0	0	134206667	132369003.00	1533428	0	133902431	**304236**	1837663
10. Office Equipment	5447632	0	0	5447632	5430092.00	130300	130586	5429806	**17826**	17540
11. Vehicle & Vessels	350263	0	0	350263	353451.00	0	3189	350262	**1**	-3188
12. Farm & Field Equipment	763399	0	0	763399	589736.00	50754	0	640490	122909	173663
13. Computers / Peri-pherals/ major software	4009436	0	0	4009436	4037498.00	0	28072	4009426	**10**	-28062
14. Furniture & Fixts.	1120047	0	0	1120047	1113939.00	4326	0	1118265	**1782**	6108
15. Audio visual equipments	114000	0	0	114000	113858.00	141	0	113999	**1**	142
16. Live Stock	0	0	0	0					**0**	0
17. Library Books	205654	0	0	205654	204597.00	1056	0	205653	**1**	1057
18. Others	0	0	0	0	0.00	0	0	0		
Total of Current Year	270756397	0	0	270756397	254847565.00	7713003	757400	261803168	**8953229**	15908832
B. Capital work-in-progress	0	0	0	0		0	0	0	**0**	0
Total	**270756397**	**0**	**0**	**270756397**	**254847565.00**	**7713003**	**757400**	**261803168**	**8953229**	**15908832**

Sr. Finance & Accounts Officer

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										
a. Free hold	0	0	0	0					**0**	0
b. Lease hold	0	0	0	0	0	0	0	0	**0**	0
2. Buildings	40238516	15179715	0	55418231	6747733	850698	0	7598431	**47819800**	33490783
3. Tanks & Ponds	2534532	0	0	2534532	519094.00	40604	0	559698	**1974834**	2015438
4. Roads & Bridges	7432690	0	0	7432690	2658032.00	371635	0	3029667	**4403023**	4774658
5. Sewerage & Drainage	66923	0	0	66923	24440.00	3346	0	27786	**39137**	42483
6. Tube Wells	2755120	1124007	0	3879127	2625468.00	313774	0	2939242	**939885**	129652
7. Elect. installations and Equipments	10524925	728653	100430	11153148	5339935.00	1069720	100430	6309225	**4843923**	5184990
8. Plant & Machinery	28408769	1020600	42236	29387133	18723900.00	1671253	42236	20352917	**9034216**	9684868
9. Laboratory apparatus and Scientific eqp	43912548	6731313	560291	50083570	28908747.00	4553346	496348	32965745	**17117825**	15003803
10. Office Equipment	7802406	696462	350882	8147986	4443468.00	819202	304273	4958397	**3189589**	3367372
11. Vehicle & Vessels	2827056	1604789	0	4431845	2427032.00	158467	106754	2478745	**1953100**	400024
12. Farm & Field Equipment	42457970	5698467	679221	47477216	14680886.00	2971672	679221	16973337	**30503879**	27768649
13. Computers/Peri-pherals/ major software	4520002	1950402	307173	6163231	3488572.00	1027780	316899	4199453	**1963778**	1031431
14. Furniture & Fixts.	12120486	520549	141708	12499327	7785542.00	1140239	170753	8755028	**3744299**	4334944
15. Audio visual equipments	1407592	83500	0	1491092	516808.00	146781	0	663589	**827503**	890784
16. Live Stock	413207	0	0	413207					**413207**	413207
17. Library Books	15818	28662	0	44480	8407.00	4426	0	12833	**31647**	7411
18. Others	0	0	0	0	0.00	0	0	0		
Total of Current Year	207438560	35367119	2181941	240623738	98898064.00	15142943	2216914	111824093	**128799645**	108540498
B. Capital work-in-progress	15964921	3472900	6212845	13224976		0	0	0	**13224976**	15964921
Total	223403481	38840019	8394786	253848714	98898064	15142943	2216914	111824093	**142024621**	124505419

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Schedule 5 –(E) Deposit Schemes

(Amount in Rupees)

Description	Gross Block				Depreciation				Net Block	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (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	553405	0	0	553405					**553405**	553405
b. Lease hold	40000	0	40000	0	40000	0	40000	0	**0**	-1924659
2. Buildings	497610304	92456544	9718000	580348848	55699165	11581256	392309	66888112	**513460736**	422909129
3. Tanks & Ponds	22105879	97875	0	22203754	2280887.00	443892	0	2724779	**19478975**	19764224
4. Roads & Bridges	7311678	0	0	7311678	2099832.00	316788	0	2416620	**4895058**	5211846
5. Sewerage & Drainage	2383269	248027	0	2631296	857696.00	131565	0	989261	**1642035**	1525573
6. Tube Wells	7581435	0	0	7581435	7277090.00	114225	0	7391315	**190120**	304344
7. Elect. installations and Equipments	89588053	11343520	213155	100718418	48598617.00	9698432	212496	58084553	**42633865**	40951353
8. Plant & Machinery	429147972	59740061	84472	488803561	216983057.00	29166270	84472	246064855	**242738706**	212164918
9. Laboratory apparatus and Scientific eqp	2976510876	355874459	16271984	3316113351	1731824711.00	326358182	16075573	2042107320	**1274006031**	1241654418
10. Office Equipment	206905957	28497809	990420	234413346	97683174.00	22938818	839320	119782672	**114630674**	109095654
11. Vehicle & Vessels	20940662	86924	1243997	19783589	15599390.00	1741049	1243997	16096442	**3687147**	5341272
12. Farm & Field Equipment	220815132	59677556	1663443	278829245	63297274.00	16749234	1662063	78384445	**200444800**	149178858
13.Computers/Peri-pherals/ major software	252821058	18771475	7595258	263997275	221064415.00	24285483	7595259	237754639	**26242636**	31326385
14. Furniture & Fixts.	72418123	3433936	878816	74973243	43503141.00	7001372	878816	49625697	**25347546**	28700143
15. Audio visual equipments	37721998	2481315	260509	39942804	18512895.00	3779509	260509	22031895	**17910909**	19142807
16. Live Stock	16786094	199794	205861	16780027					**16780027**	16786094
17. Library Books	11938977	495528	0	12434505	8641034.00	1125494	0	9766528	**2667977**	3277604
18. Others	0	0	0	0	0.00	0	0	0		
Total of Current Year	4873180872	633404823	39165915	5467419780	2533962378.00	455431568	29284814	2960109132	**2507310648**	2306516815
B. Capital work-in-progress	286567074	32905171	49723981	269748264		0	0	0		
Total	5159747946	666309994	88889896	5737168044	2533962378	455431568	29284814	2960109132	2777058912	2593083889

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Schedule 5 –(X) Fixed Assets

(Amount in Rupees)

	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	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	0	0	0	0	0	0	0	0	**0**	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	**0**	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	**0**	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	**0**	0
6. Tube Wells	0	0	0	0	0	0	0	0	**0**	0
7. Elect. installations and Equipments	1240005	403659	0	1643664	1203987	403635	0	1607622	**36042**	320859
8. Plant & Machinery	1844319	44036	0	1888355	1872158	44030	0	1916188	**-27833**	843
9. Laboratory apparatus and Scientific eqp	3258191	254548	0	3512739	3042241	249157	0	3291398	**221341**	351837
10. Office Equipment	2632804	375011	0	3007815	2618209	374937	0	2993146	**14669**	91322
11. Vehicle & Vessels	95974	0	0	95974	95951	0	0	95951	**23**	2282
12. Farm & Field Equipment	535567	748183	0	1283750	535375	747989	0	1283364	**386**	206
13. Computers/Peri-pherals/ major software	2972529	6816336	0	9788865	2946638	6786385	0	9733023	55842	636536
14. Furniture & Fixts.	11975041	978234	0	12953275	11951932	958592	0	12910524	42751	882852
15. Audio visual equipments	300923	11238	0	312161	129590	30564	0	160154	152007	120739
16. Live Stock	0	0	0	0					0	0
17. Library Books	1754663	229795	0	1984458	1623106	238721	0	1861827	122631	945272
18. Others	0	0	0	0	48607	0	0	48607		
Total of Current Year	26610016	9861040	0	36471056	26067794	9834010	0	35901804	569252	3344249
B. Capital work-in-progress	0	0	0	0	0	0	0	0	0	0
Total	**26610016**	**9861040**	**0**	**36471056**	**26067794**	**9834010**	**0**	**35901804**	**569252**	**3344249**

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Schedule 6 : Investments from Earmarked/Endowment Funds

(Amount in Rupees)

	Current Year	Previous Year
1. In Government Securities	0	0
2. Other approved Securities	0	0
3. Debentures and Bonds	0	0
4. Others (to be specified in Notes to A/c)	0	1232332
Total	**0**	**1232332**

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Schedule 7 : Current Assets, Loans & Advances

(Amount in Rupees)

	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares	23866061	19748486
b. Chemicals	43463150	54143415
c. Glassware	12678732	24701300
d. Other Consumables	85552485	85500755
e. Stationery	27456492	25287844
f. Stock-in-Hand (i) Finished Goods (ii) Semi-Finished Goods (iii) Raw Material	33036758	26640409
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	12512838	13658463
b. Others (specify in Notes to Accounts)	2545840	2536283
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	106477487	16262621
b. Bank Balances with scheduled banks		
- in current accounts		
(i) Institute Account	25980331016	23673003006
(ii) NAHEP	786899774	309080310
- in Deposit account (including margin money for letters of credit	1224236055	2005352844
- in saving accounts	37542324	81209246
c. Cash in transit	**0**	**0**
Total (A)	**28376599011**	**26337124982**

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

(Amount in Rupees)

	Current Year	Previous Year
B. Loans And Advances		
a. Loan		
- Departmental Canteen	0	0
- Revolving Fund	200000	200000
b. Advances to employees (Non-Interest Bearing)		
- Salary	30500	2033368
- Festival	111700	377700
- Flood/Frought/Cyclone	0	306000
- Calamity	307000	0
- TA	7910355	15102042
- LTC	7449271	27007217
- Food grain advance	81616	586000
- Winter warm clothing advance	0	0
- Others	42347412	51762289
c. Long Term Advances to Employees (Interest Bearing)		
- House Building	262109586	190237809
- Motor Vehicle	6742994	8782149
- Fans	0	16800
- Computer	28530402	19584113
d. Advances and Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Supplies & Services	666558630	842023933
- Advances on Capital A/c	945652285	982922684
- Advances on Work (Capital)	2896752383	4213066335
- Advances on Work (Revenue)	2553685130	2483062770
- Others (specify in Notes to Accounts)	175151087	223591239
e. Prepaid Expenses		
- Insurance	1117248	1234013
- AMC Expenses	952796	966039
- Other Expenses	4256807	1191597
f. Deposits		
- Telephone	862572	862572
- Lease Rent	0	183344
- Customs Dept.	267990	0
- Security	27178904	27511482
- Earnest money	1705383	1428323
- Others	5843540	5615064

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

(Amount in Rupees)

	Current Year	Previous Year
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	904447	42451615
- On Investments	53381611	71976431
- On Loans & Advances	248603238	281375335
- Others (specify in Notes to Accounts)	36924739	4081834
h. Claims Receivable I. Govt. Grant II. NAHEP III. AP Cess IV. GPF V. U-Remittance VI. R-Deposit VII. Others(pls Specify)	148351585	280020490
Total B	**8123971211**	**9779560587**
Total (A + B)	**36500570222**	**36116685569**

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

Schedule 8 : Income from Sales/Services

(Amount in Rupees)

	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	267725372	292226517
2. Sale of Fish & Poultry	50662197	49569352
3. Sale of Fruits & Vegetables	4854326	5611706
4. Sale of Vaccine	2344675	2004799
5. Sale of Breeder Seeds	15495700	17860022
6. Sale of Dairy Products	68803591	79562571
7. Sale of Cotton and Jute Products	1918043	2510445
8. Sale of Wool & Woolen Products	921532	620061
9. Sale of Meat	15333438	22605456
10. Sale of other products	27282501	8914190
11. Stock-in-Hand		
(i) Finished Goods	10702841	14343149
(ii) Semi-Finished Goods		
(iii) Raw Material		
B. Income from Services		
1. Training Programmes	37395694	26820873
2. Consultancy services	13332191	23189694
3. Contract Research	12964372	19443590
4. Contract Services	16576857	3338145
5. Analytical Testing Fees	59005678	64417849
6. Pre-shipment Inspection Fees	0	0
7. Quarantine Fee	12909967	13610382
8. Other Internal Resource Generation activities	46778247	24276097
Total	**665007222**	**670924897**

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

(Amount in Rupees)

	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	686288922	1286339859
b) Add Grants received during the year	76834800000	71221500000
c) Less Already refunded grants/ releases to ICAR Units	686288923	1286339859
d) Less Utlized for Capital Expenditure	3741429893	2900673474
e) Less Grants Refundable	367717271	686288922
f) Less Grants lapsed in TSA	300402892	642250990
g) Net on Revenue a/c (a+b-c-d-e-f)	**72425249943**	**66992286613**
2) Government of India – NAHEP		
a) Opening Balance	353691187	567349300
b) Add Grants received during the year	2250000000	1800000000
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utlized for Capital Expenditure	234526610	236758413
e) Less Grants Refundable	760079109	353691187
f) Less Grants lapsed in TSA	520984	0
g) Net on Revenue a/c (a+b-c-d-e-f)	**1608564484**	**1776899700**
3) ICAR HQ Share of Internal Resource		
a) Opening Balance	17948752	62887634
b) Add Grants received during the year	881138000	7155719
c) Less Already refunded grants	61243283	52094601
d) Less Utlized for Capital Expenditure	0	0
e) Less Utlized for Loans and Advances	127246388	0
f) Less Grants Refundable	82610464	17948752
g) Net on Revenue a/c (a+b-c-d-e-f)	**627986617**	0
Total Net on Revenue a/c {1(g)+2(g)+3(g)}	**74661801044**	**68769186313**

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

(Amount in Rupees)

Sl. No.	Particulars	Current Year			Previous Year		
		Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
1	Opening Balance B/F	686288922	353691187	1039980109	1286339859	567349300	1853689159
2	Add: Grant received	76834800000	2250000000	79084800000	71221500000	1800000000	73021500000
3	Less: Already Refunded *	686288923		686288923	1286339859	0	1286339859
4	Less : Grants lapsed in TSA	300402892	520984	300923876	642250990	0	642250990
5	Less: Release to ICAR Units						
6	Total Grants : (1+2-3-4-5)	**76534397107**	**2603170203**	**79137567310**	**70579249010**	**2367349300**	**72946598310**
7	Less:Grant Utilized for Capital Expenditure	3741429893	234526610	3975956503	2900673474	236758413	3137431887
8	Balance : (6-7)	**72792967214**	**2368643593**	**75161610807**	**67678575536**	**2130590887**	**69809166422**
9	Less: Grants utilised under Grants-in-Aid-Salaries	24555629425	212500	24555841925	23455822830	1110000	23456932830
10	Less: Grants utilised under Pension	13860706625	0	13860706625	12393601896	0	12393601896
11	Less: Grants utilised under Grants-in-Aid-General	34008913893	1608351984	35617265877	31142861887	1775789700	32918651587
12	Total : Revenue Expenditure (9+10+11)	72425249943	1608564484	74033814427	66992286613	1776899700	68769186313
13	Balance : (8-12)	**367717271**	**760079109**	**1127796380**	**686288922**	**353691187**	**1039980110**
14	Total : Capital + Revenue Expenditure (7+12)	**76166679836**	**1843091094**	**78009770930**	**69892960088**	**2013658113**	**71906618200**
15	Balance : Refundable to Government (6-14)	**367717271**	**760079109**	**1127796380**	**686288922**	**353691187**	**1039980110**

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

(Amount in Rupees)

Sl. No.	Particulars	Internal Resources Generated during 2020-21	Additional amount provided by ICAR Hqrs. out of Council's share during 2020-21	Total	Previous Year
A	B	C	D	E (C+D)	F
1	Opening Balance B/F	2507249889	17948752	2525198642	3940196614
2	Resources Generated at units / Received from Hqrs during 2020-21	4574146356	881138000	5455284356	6101734464
3	Total available Resources : (1+2)	**7081396246**	**899086752**	**7980482998**	**10041931077**
4	Less: Grants utilized for Capital Expenditure	0	0	0	1744642
5	Balance: (3-4)	**7081396246**	**899086752**	**7980482998**	**10040186435**
6	Less: Grants utilised under Grants-in-Aid-Salaries	0	204363543	204363543	2879769
7	Less: Grants utilised under Pension	0	180463523	180463523	0
8	Less: Grants utilised under Grants-in-Aid-General	0	243159551	243159551	4003953
9	Total : Revenue Expenditure (6+7+8)	**0**	**627986617**	**627986617**	**6883722**
10	Balance : (5 - 9)	**7081396246**	**271100135**	**7352496381**	**10033302713**
11	Less: Expenditure on Loans & Advances	1742332	127246388	128988720	1579528
12	Balance: (10-11)	**7079653914**	**143853747**	**7223507661**	**10031723185**
13	Total: Capital + Revenue + Loans & Adv. (4+9+11)	**1742332**	**755233005**	**756975337**	**10207892**
14	Less: Already refunded to Council	4885374608	61243283	4946617891	7506524543
15	Balance: Refundable to Council (12-14)	**2194279306**	**82610464**	**2276889770**	**2525198642**

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Schedule 10: Fees/Subscriptions

(Amount in Rupees)

	Current Year	Previous Year
1. Entrance Fees	710215	55845
2. Annual Fees/Subscriptions	13072801	9862669
3. Seminar/Programme Fees	302956	957733
4. Consultancy Fees	17079122	15156521
5. Application Fees for Recruitment	419500	95300
6. Diploma Charges	23832710	11996676
7. Other (specify in notes to Accounts)	1813294	3362630
Total	**57230598**	**41487374**

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Schedule 11: Income From Invesements (Earmarked & Endowment)

(Amount in Rupees)

	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On government Securities	0	0	0	0
b) On Debentures/Bonds	0	0	0	0
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

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 12: Income from Royalty, Publications etc.

(Amount in Rupees)

	Current Year	Previous Year
1. Income from Royalty	6371489	8961856
2. Income from sale of Publications	2938782	2341962
3. Others (Specify in Notes to Accounts)	22000	30000
TOTAL	**9332271**	**11333818**

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 13 : Interest earned

(Amount in Rupees)

	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	469561459	635502960
2. On savings Accounts with scheduled banks	8920863	41885422
3. *On Loans		
a. Employees/Staff	41238841	41722369
b. Others	1471232	23193
4. On Debtors and other Receivables	4087	23012
Total	**521196482**	**719156956**

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Schedule 14: Other Income

(Amount in Rupees)

	Current Year	Previous Year
1. License Fee from quarters	77199910	81514240
2. Income from Guest house charges	59962123	60101219
3. Leave Salary and Pension Contribution	469047905	28929808
4. Revenue Receipts from Schemes	231752711	499697050
5. Charges for use of Transport	1255769	874755
6. Water and Electricity Charges	44985507	38842479
7. Revolving Fund income	773908877	783431141
8. Surplus on sale/disposal of assets		
a. Owned assets	72523736	73466759
b. Assets acquired out of grants or received free of cost	762772	10733761
9. Miscellaneous income (i) Sale Proceeds of unserviceable stores/empties (ii) waste paper (iii) tender papers (iv) application forms & others Advt. charges (v) other miscellaneous income	815870959	686717617
TOTAL	**2547270269**	**2264308829**

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Schedule 15: Prior Period Income

((Amount in Rupees))

	Current Year	Previous Year
1. Prior Period Income	694600	362920
TOTAL	**694600**	**362920**

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 16: Establishment Expenses

(Amount in Rupees)

	Current Year				Previous Year			
	Govt. Grant	NAHEP	Revenue Generation	Total	Govt. Grant	NAHEP	Revenue Generation	Total
(A) Establishment Expenses								
a. Salaries, wages and allowances	23316938496	0	0	**23316938496**	21523481917	0	385769	**21523867686**
b. Contribution to Provident Fund	45299778	0	0	**45299778**	29894052	0	0	**29894052**
c. Contribution to Other Funds (Specify)	438617896	0	0	**438617896**	275819915	0	0	**275819915**
d. Bonus	860238	0	0	**860238**	4142356	0	0	**4142356**
e. Staff Welfare Expenses	305055	0	0	**305055**	3083254	0	0	**3083254**
f. Fees & Honorarium	27282546	212500	0	**27495046**	8734373	1110000	2494000	**12338373**
g. Leave salary and Pension Contribution	6980290	0	0	**6980290**	15773171	0	0	**15773171**
h. Others	74501559	0	0	**74501559**	164771894	0	0	**164771894**
Total Establishment Expenses	23910785858	212500	0	**23910998358**	22025700932	1110000	2879769	**22029690701**
(B) Pension Expenses								
Expenses on employee's Retirement and Terminal Benefits (Pension, Grautity, CVP, Leave Encashment)	13794460801	0	178463326	**13972924127**	12483420971	0	0	**12483420971**
Total (A+B)	**37705246659**	**212500**	**178463326**	**37883922485**	**34509121903**	**1110000**	**2879769**	**34513111672**

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Schedule 17: Research and Operational Expenses

(Amount in Rupees)

	Current Year				Previous Year			
	Govt. Grant	NAHEP	Revenue Genreration	Total	Govt. Grant	NAHEP	Revenue Generation	Total
Research Expenses								
1. Chemicals & consumables	560165708	16521430	4393680	581080818	562206262	28561476	0	590767738
2. Glassware	97877279	1303256	728586	99909121	84132620	2245360	0	86377980
3. Fertilizers	68950483	0	1099202	70049685	51235225	0	0	51235225
4. Seeds	178011405	0	1044067	179055472	131891361	0	0	131891361
5. Salts & Minerals	1121962	0	0	1121962	1731021	0	0	1731021
6. Farm manure	766045642	9429462	3279441	778754545	1252150855	31612543	0	1283763398
7. Other consumables	297129957	4537088	9191897	310858942	255033034	1311838	0	256344872
8. Photograph/Audiovisual Expenses	538990	340900	0	879890	1083181	195880	0	1279061
9. Computer Hire charges	11533854	0	81888	11615742	23851511	0	0	23851511
10. Purchase of Animal for Research	20521385	70169	0	20591554	12215785	10000	0	12225785
11. Feeding and upkeep of Animals	234011520	537536	499314	235048370	287690642	1429252	0	289119894
12.Other research expenditure	1117996878	30025374	42314277	1190336529	2133823937	52623906	0	2186447843
Total	**3353905063**	**62765215**	**62632352**	**3479302630**	**4797045434**	**117990255**	**0**	**4915035689**

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Schedule 17: Research and Operational Expenses (contd.....)

(Amount in Rupees)

	Current Year				Previous Year			
	Govt. Grant	NAHEP	Revenue Genreration	Total	Govt. Grant	NAHEP	Revenue Generation	Total
Operational Expenses								
1. Chemicals & consumables	9704995.00	0.00	0.00	9704995.00				
2. Glassware	0.00	0.00	0.00	0.00				
3. Fertilizers	1304817.00	0.00	0.00	1304817.00				
4. Seeds	4932062.00	0.00	0.00	4932062.00				
5. Salts & Minerals	0.00	0.00	0.00	0.00				
6. Farm manure	192193705.00	0.00	7296258.00	199489963.00				
7. Other consumables	43157405.00	0.00	0.00	43157405.00				
8. Photograph/Audiovisual Expenses	659509.00	0.00	0.00	659509.00				
9. Computer Hire charges	8395925.00	676140.00	626518.00	9698583.00				
10. Purchase of Animal for Research	184157.00	0.00	0.00	184157.00				
11. Feeding and upkeep of Animals	35838629.00	0.00	346686.00	36185315.00				
12.Other Operational expenditure	1521488957.00	38828364.00	13274038.00	1573591359.00				
Total	**1817860161.00**	**39504504.00**	**21543500.00**	**1878908165.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total	**5171765224.00**	**102269719.00**	**84175852.00**	**5358210795.00**	**4797045433.70**	**117990255.00**	**0.00**	**4915035688.70**

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Schedule 18: Administrative Expenses

(Amount in Rupees)

	Current Year				Previous Year			
	Govt.Grant	NAHEP	Revenue Generation	Total	Govt.Grant	NAHEP	Revenue Generation	Total
A. Infrastructure								
a) Rent, Rates & Taxes	100215455	0	41996783	142212238	91761504	784062	0	92545566
b) Electricity Charges	1067628053	1228399	3982950	1072839402	875433382	0	0	875433382
c) Water Charges	64791659	0	21154	64812813	227562552	0	0	227562552
d) Security Charges	963675534	0	28806449	992481983	934549962	0	0	934549962
e) Vehicle Running Expenses	136591140	0	967943	137559083	123530515	0	0	123530515
f) Insurance	15458653	0	53324	15511977	12059314	0	0	12059314
B. Communication								
a) Postage & Telegram	10791772	2904	44767	10839443	9484953	0	0	9484953
b) Telephones & Fax	41657405	0	589314	42246719	43033651	3900	0	43037551
C. Repairs & Maintenance								
a) Buildings	995970782	408985	8807129	1005186896	1047805591	320930	0	1048126521
b) Plants & Machinery	105668239	1319024	773450	107760713	136396150	77880	0	136474030
c) Furniture & Fixtures	12012344	19975	380	12032699	8554155	0	0	8554155
d) Vehicle	47217166	21830	806065	48045061	48089536	0	100054	48189590
e) Office Equipment	341794963	758581	984548	343538092	249743781	207645	1434676	251386102
f) Computers	41685426	2771820	476444	44933690	42441949	0	0	42441949
g) Roads	33036717	0	1158162	34194879	41913811	22500	0	41936311
D. Others								
a) Printing & Stationery (consumables)	148425637	1765480	744449	150935566	139850977	1675209	8466	141534652
b) Newspapers & Periodicals	38907325	0	186613	39093938	39760671	16000	0	39776671

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

(Amount in Rupees)

	Current Year				Previous Year			
	Govt.Grant	NAHEP	Revenue Generation	Total	Govt.Grant	NAHEP	Revenue Generation	Total
c) Travel & Conveyance – Domestic	151939546	1149962	2406032	155495540	117597902	1015381	0	118613283
d) Travel – Foreign	2217359	0	0	2217359	3698697	922855	0	4621552
e) Advertisement & Publicity	15683952	142300	24186	15850438	15411128	829442	0	16240570
f) Legal & Professional charges	18131642	41666692	54000	59852334	47940490	15000	0	47955490
g) Auditor's remuneration	2596581	0	0	2596581	4028551	0	0	4028551
h) Hospitality expenses	11131308	78487	18728	11228523	13628294	90860	0	13719154
i) Bank charges	1485776	13265	141470	1640511	2466673	1944	0	2468617
j) Meeting expenses	19596590	8649	0	19605239	14623281	0	0	14623281
k) Steering & Monitoring Committee expenses	13113718	68000	80821	13262539	10411542	0	0	10411542
l) Loss on sale of assets	31326109	0	0	31326109	35328330	0	0	35328330
m) Provision for bad & doubtful debt/advances	0	0	0	0	0	0	0	0
n) Irrecoverable balances written off	22504199	0	0	22504199	39506028	0	0	39506028
o) Other expenses	2141341102	14570102	13081548	2168992752	1732456736	12340392	152095	1744949223
Total	**6596596152**	**65994455**	**106206709**	**6768797316**	**6109070107**	**18324000**	**1695291**	**6129089398**

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Schedule 19: Grants, Subsidies, etc.

(Amount in Rupees)

	Current Year			Previous Year		
	Govt. Grant	**NAHEP**	**Total**	**Govt. Grant**	**NAHEP**	**Total**
A) Grants given to State Agricultural Universities – Establishment of KVKs	12905112250	1361104750	14266217000	10378391965	1578324340	11956716305
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects	6711278630	0	6711278630	6386950250	0	6386950250
C) Grants given to - Trainers Training Centres	150000	0	150000	26092355	0	26092355
D) Financial Assistance to Scientific Societies	22825951	0	22825951	12531491	0	12531491
E) Others	3356503308	15891352	3372394660	3307554004	25222958	3332776962
Total	**22995870139**	**1376996102**	**24372866241**	**20111520065**	**1603547298**	**21715067363**

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Schedule 20: Miscellaneous Expenses

((Amount in Rupees))

	Current Year					Previous Year				
	Govt.Grant	NAHEP	Revenue Generation	Others	Total	Govt.Grant	NAHEP	Revenue Generation	Others	Total
1. Publicity and exhibitions	30330181	0	349860	0	30680041	18798412	200000	1026308	0	20024720
2. Guest House	57480301	0	71222	0	57551523	60200851	0	0	0	60200851
3. Human Resource Development	640737596	12123823	1927326	0	654788745	496677276	18962378	0	4634293	520273947
4. Revolving Fund Schemes Expenditure	96808506	0	0	398673313	495481819	0	0	0	599444683	599444683
5. Others	368663154	58709188	1394235	0	428766577	525533362	23636887	1282354	651940	551104543
Total	**1194019738**	**70833011**	**3742643**	**398673313**	**1667268705**	**1101209901**	**42799265**	**2308662**	**604730916**	**1751048744**

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Schedule 21: Prior Period Expenditure

(Amount in Rupees)

	Current Year	Previous Year
1. Prior Period Expenditure	17863916	24288356
TOTAL	**17863916**	**24288356**

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Receipts and Payment Account for the Year Ending 31 March 2022 (New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			**I. Expenses:**		
a) Cash in hand	16262621	24309215	a. Establishment	36254534309	33428983672
b) Bank balances			b. Administrative	6703821486	7035993055
>> in Current Accounts (Institute)	23673003008	22483391150	c. Research	5449394213	4971619042
>> in Current Accounts (NAHEP)	309080310	406016951			
>> in Deposit Accounts	2005352844	1847313149	**II. Payments against funds for**	24372866241	21715067363
>> in Savings Accounts	81209246	59949054	various projects		
>> in Transit	0	50000			
II. Grants Received from Govt. of India			**III. Investments and Deposits**		
a) Govt. Grant	76834800000	71221500000	a) Earmarked funds	0	583163
b) NAHEP	2250000000	1800000000	b) Own funds.	0	17068
III. Donations and Contribution	0	0			
			IV. Expenditure on Fixed Assets and capital work-in-progress		
IV. Income on Investments from					
a) Earmarked Funds	0	4302073	a) Purchase of Fixed Assets	2189519269	1806789729
b) Own Funds	0	0	b) Expenditure on Work in Progress	1786437234	1332386800
V. Interest Received					
a) Bank Deposits	475029240	675730461	**V. Repayment of un- utilized Grants/Loans/Borrowings**	686288923	1286339859
b) Loans, Advances	57125978	57883427			

Receipts and Payment Account for the Year Ending 31 March 2022 (New Format) (contd...)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
			VI. Grants Lapsed in TSA during Current Year	300923876	642250990
VI. Deposits and Advances	21467618327	17839457434	**VII. Deposits and Advances**	20667730409	17955895922
VII. Other Income	3429941425	3183606195	**VIII. Other payments**	5987018043	5361797668
VIII. Loans and Borrowings	0	0	**IX. Closing Balances**		
			a) Cash in hand	106475295	16262621
IX. Misc. Receipts	1934495142	2019123251	b) Bank Balances		
			- in current Accounts (Institute)	25980230689	23673003008
			- in current Accounts (NAHEP)	786899774	309080310
			- in Deposit Accounts	1224236055	2005352844
			- in Savings Account	37542324	81209246
			c) In transit	0	0
Total	**132533918140**	**121622632360**	**Total**	**132533918140**	**121622632360**

Akalia

(Kunal kalia)
Sr. F&AO (Accounts-II)

G. P. Sharma
Director (Finance)

Schedule 22: Significant Accounting Policies

1. Basis for preparation of Accounts:

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

2. Revenue Recognition

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

- I) Pension and Leave Salary contribution-on raising demand
- II) Interest on investments –on accrued basis.
- III) Interest on loan to staff- on accorded basis each year base on the diminishing balance method.

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

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

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

3. Fixed Assets and Depreciation

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

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

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

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

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

3.5 Full depreciation is provided on additions during the year

3.6 No depreciation is provided on Land and Livestock.

3.7 Amortization of Leasehold Land

Land leased for 99 yrs. or more, may be taken to the head 'Leasehold land', and those leased for shorter periods may be amortized over the lease period mentioned in the lease deed. For example, if the land has been given on lease for a term of 7 years, it should appear as 'Leasehold land" and 1/7th of that should be shown in the 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 cash basis. (As approved by 226th meeting of the Governing Body of the ICAR Society held on 14.02.2013.)

7. Investments of General Provident Funds (GPF) (Head quarters only)

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

8. Earmarked funds -welfare fund:

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

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

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

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

10. Government grants

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

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

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

10.4 Deleted

11. Revolving Funds:

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

Assets, Loans & Advances -b. Loans & Advances -Revolving Fund advances to Institutes. Recoveries of such advances along with balances in terminated AP Cess schemes are remitted to the Govt. of India.

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

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

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

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

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

Schedule 23: Contingent Liabilities And Notes To Accounts (2021-22)

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,)	172.99	170.84
2	Letters of credit opened by the bank on behalf of the Council	579.85	743.70
3	Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances) (Capital Commitments)	1542.82	3142.65
	TOTAL	**2295.66**	**4057.19**

3. Consolidated GPF Annual Account of ICAR for the CFY 2021-22 is prepared separately.
4. ICAR has implemented Treasury Single Account system w.e.f 01.08.2020. As per the operational guidelines of TSA issued by MoF, amount of unutilized government grant as on 31st March stands lapsed under TSA. Accordingly, amount lapsed under TSA is reflected in the Consolidated Annual Account of ICAR.
5. Details of encroached/disputed land if any is provided in the Notes to Accounts of respective ICAR units in their annual account.
6. Break up of Grants utilized for Capital Exp during 2021-22

(Amount in Rupees)

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
Government Grants	1666774346.00	1336648012.00	601532345.00	142111608.00	3747066311.00
NAHEP	4074247.00	224815945.00	0.00	0.00	228890192.00
TOTAL	**1670848593.00**	**1561463957.00**	**601532345.00**	**142111608.00**	**3975956503.00**

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 (A)	*Modified Values in A/cs (B)	Difference (A-B)
Opening Balance	9A	1470891345	1039980110	430911235
Grants Received	9A	79638359704	79084800000	553559704
Grants Refunded during the year	9A	1163662124	686288923	477373201
Grant lapsed during the year	9A	300923876	300923876	0
Capital + Revenue Expenditure	9A	78009770930	78009770930	0
Net effect - Closing balance (1)+(2)-(3)-(4)-(5)	**9A**	**1634894120**	**1127796381**	**507097739**

*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 2021-22):

Details of Adjustments carried out to Capital Fund	Amount in (Rupees)
1. Adjustments of Government Grants as shown above	507097739
2. Govt. Grants' negative balances taken to Schedule 7 omitted in Schedule 4 #	11127831
3. Opening balance of Capital Fund changed from institutes' data as per 21-22 A/cs of ICAR (Institutes' Data – Rs. 63835064986.33 – Accounts 20-21 Closing balance – Rs. 64325912322)	-490847336
4. Actual Adjustments from institute data in Schedule 1	1519508478
Net Adjustments carried out in Schedule 1: (4)-(1)-(2)-(3)	**1492130244**

Government Grants: **Rs 2980814** (CTRI, RAJAHMUNDRY; **Rs 1386041** (CPCRI, KASARAGOD); **Rs 2581875** (IIHR, BANGALORE); **Rs 148985** (IISR, KOZHIKODE); **Rs 1258768 (**MGIFRI, MOTIHARI); **Rs 2561030** (IIWM, BHUBANESWAR); **Rs 124860** (IINR & G, RANCHI); **Rs 21194** (CMFRI, COCHIN); **Rs 64264 (**CIWA, BHUBANESWAR)

4. 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.
5. Previous years' figures have been regrouped whenever necessary.
6. Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet as at 31.3.2022 and the Income and Expenditure Account for the year ended on that date.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Balance Sheet of GPF and CPF as on 31.03.2022

(Amount in Rupees)

LIABILITIES	Schedule	Current year 2021 - 22	Previous year 2020 - 21
GPF Subscription & Interest thereupon	1	21,255,585,579.00	20,546,116,358.00
CPF Subscription & Interest thereupon	2	0.00	0.00
Reserve	3	2,421,519,971.00	2,407,094,592.00
Other Liability	7	0.00	63,089,804.83
Total		**23,677,105,550.00**	**23,016,300,754.83**
ASSETS	**Schedule**	**Current year 2021 - 22**	**Previous year 2020 - 21**
Investments	4	22,909,104,180.00	22,232,276,809.00
Interest Accrued on Securities/ FDs	5	464,041,167.13	441,222,012.68
GPF Recoveries of March 2022	6	287,464,474.00	333,107,746.00
Other Assets	7	5,898,608.09	0.00
Cash at Bank		10,597,120.57	9,694,187.49
Total		**23,677,105,550.00**	**23,016,300,755.17**
Significant Accounting Policies	8		
Notes to Accounts	9		

Director (Finance)

Secretary, ICAR

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Income & Expenditure Account of GPF / CPF for the period ending 31.03.2022

(Amount in Rupees)

Income	Current year 2021 - 22	Previous year 2020 - 21
Interest Received	635,250,159.00	903,694,917.00
Interest Accrued	789,479,622.14	441,222,013.00
Other Income	0.00	
Total	**1,424,729,781.14**	**1,344,916,930.00**
Expenditure	**Current year 2021 - 22**	**Previous year 2020 - 21**
Interest credited to Members' a/cs -		
a) GPF	1,410,304,403.00	1,335,613,287.00
b) CPF	0.00	0.00
Bank Charges	0.00	0.00
Prior period item	0.00	0.00
Excess of Income over Expenditure	14,425,378.14	9,303,642.00
Total	**1,424,729,781.14**	**1,344,916,929.00**

F. & A.O.

Schedule 1

GPF Subscription & Interest thereupon

PARTICULARS		AMOUNT	
		Current year 2021 - 22	**Previous year 2020 - 21**
Opening Balance		**20,546,116,358.00**	**19,005,013,973.00**
Add			
GPF Subscriptions during the year	3,521,563,238.00		
GPF Refunds during the year	113,023,420.00		
Book Transfers during the year (credit)	396,968,700.00		
Cash Transfers during the year (credit)	0.00		
		4,031,555,358.00	4,265,149,823.00
Less			
GPF Provision for March 2020-21		333,107,746.00	353,900,593.00
Less			
Book Transfer for 2020-21		6,901,334.00	5,745,050.00
Add			
Interest on GPF		1,410,304,403.00	1,335,613,287.00
Less			
GPF advance during the year	130,373,530.00		
GPF Withdrawl during the year	4,159,405,038.00		
Book Transfers during the year(Debit)	390,243,912.00		
Cash Transfers during the year (Debit)	0.00		
		4,680,022,480.00	4,040,024,162.00
Total GPF Balance		**20,967,944,559.00**	**20,206,107,278.00**
ADD			
GPF Subscription (for March Provision 2022)	279,381,471.00		
GPF Refund (for March Provision 2022)	8,083,003.00		
		287,464,474.00	333,107,746.00
ADD: Book Transfers in transit		176,546.00	6,901,334.00
(Difference of debits over credits)			
TOTAL GPF LIABILITY		**21,255,585,579.00**	**20,546,116,358.00**

F. & A.O.

Schedule 2

CPF Subscription & Interest thereupon

PARTICULARS		AMOUNT	
		Current year 2021 - 22	**Previous year 2020 - 21**
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	0.00
Less CPF Provision for March 2020 - 21		0.00	0.00
Add Interest on CPF		0.00	0.00
Less			
CPF Advance during the year	0.00		0.00
CPF withdrawls 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	0.00
Add			
CPF ICAR/Institutes' Contribution for 2021- 22		0.00	0.00
Interest on ICAR/Institutes' Contribution		0.00	0.00
Add			
CPF Subscription(Provision for March 2021 - 22)		0.00	0.00
CPF Refund (Provision for March 2021 - 22)		0.00	0.00
Less: Liablity contingent in nature taken to Reserve (Schedule-3)		0.00	0.00
TOTAL CPF LIABILITY		**0.00**	**0.00**

F. & A.O.

Schedule 3

Reserves

PARTICULARS	AMOUNT	
	Current year 2021 - 22	Previous year 2020 - 21
Opening Balance (as on 01.04.2022)	**2,407,094,592.34**	**2,397,790,950.01**
Add		
Excess of Income over expenditure	14,425,378.14	9,303,642.33
Less		
Closing Balance as on 31.03.2022	**2,421,519,971.00**	**2,407,094,592.34**

F. & A.O.

Schedule 4

Investments

PARTICULARS		AMOUNT	
		Current year 2021 - 22	Previous year 2020 - 21
Opening Balance (as on 01.04.2021)		**22,232,276,809.00**	**20,341,276,809.00**
Less Matured Investments			
a) Fixed Deposits / Securities	6,300,000,000.00		
b) Short term investment in FD with SBI	0.00		
c) Amount withdrawn from IndusInd Bank	700,000,000.00		
		7,000,000,000.00	22,823,000,000.00
Add Investments			
a) Fixed Deposits / Securities	350,000,000.00		
b) Short term investments in FD with SBI	0.00		
c) Investment made in Spl. Dep. With IndusInd	7,326,827,371.00		
		7,676,827,371.00	24,714,000,000.00
TOTAL (As on 31.03.2022)		**22,909,104,180.00**	**22,232,276,809.00**

F. & A.O.

Schedule 5

Accrued Interest

PARTICULARS		AMOUNT	
		Current year 2021 - 22	**Previous year 2020 - 21**
Opening balance		**441,222,012.68**	**614,171,697.35**
Less			
Accrued interest upto 31.03.21 received in cash during financial year 2021-2022			
a) Interest on FDs for which interest has been received on maturity	203,074,360.27		
b) Interest on Bonds/Securities for which interest has been received in cash	236,758,736.42		
		439,833,096.69	614,171,697.44
Add			
Interest received /accrued for the period			
01.04.2021 to 31.03.2022			
a) Interest on Bonds/Securities/FDs for which interest is to be received on maturity (Sub Schedule 5a)	235,823,585.42		
b) Accrued interest on Bonds/Securities for which interest is also received in cash (Sub Schedule 5b)	226,828,665.72		
		462,652,251.14	441,222,012.77
Closing Balance (as on 31.03.2022)		**464,041,167.13**	**441,222,012.68**

F. & A.O.

Schedule 6

GPF Recoveries of March 2022

PARTICULARS	AMOUNT	
	Current year 2021 - 22	**Previous year 2020 - 21**
Opening balance	**333,107,746.00**	**353,900,593.00**
Less		
Amount Recovered for the year 2021-22	333,107,746.00	353,900,593.00
Add		
Outstanding GPF Provision for the year 2022-23	287,464,474.00	333,107,746.00
Closing Balance	**287,464,474.00**	**333,107,746.00**

Summary of Book Transfers

PARTICULARS		AMOUNT
	Current year 2021 - 22	**Previous year 2020 - 21**
Opening balance	**6,901,334.00**	**5,745,050.00**
Less		
Book Transfer (Credit)	396,968,700.00	385,475,033.00
Add		
Book transfer (debits)	390,243,912.00	386,631,317.00
Closing Balance	**176,546.00**	**6,901,334.00**

F. & A.O.

Schedule 7

Other Assets / Liabilities

PARTICULARS	AMOUNT	
	Current year 2021 - 22	Previous year 2020 - 21
Opening Balance	**63,089,804.83**	**41,548,388.97**
ADD		
Other Payments	9,209,634.92	17,120,131.20
GPF Receivable 2021-2022 from ICAR institutes	3,393,900.00	3,429,124.00
Liability towards institutes for 2020-21 discharged during 2021-22	133,153,245.00	34,990,254.00
	145,756,779.92	55,539,509.20
LESS		
Other Receipts	9,102,808.00	17,134,131.00
Liability towards institutes as on 31.03.2022	64,236,435.00	133,153,245.00
GPF Receivable 2020-2021 from ICAR institutes	3,429,124.00	9,890,327.00
	76,768,367.00	160,177,703.00
Closing Balance as on 31.03.2022 (Assets)	**5,898,608.09**	
Closing Balance as on 31.03.2022 (Liability)		**63,089,804.83**

F. & A.O.

SCHEDULE: 8 Significant Accounting Policies

1. The Provident Fund of Indian Council of Agricultural Research is notified in the Schedule (Serial # 40) to Provident Fund Act of 1925 appended to General Provident Fund Rules 1960.
2. The rate of interest payable to the Subscribers is as per Govt. of India norms for the financial year 2021-22, i.e. 7.1%.
3. Accounts of ICAR Provident Fund have been prepared on accrual basis.
4. The Provident Fund bank account is maintained with the State Bank of India, Main Branch, Parliament Street, New Delhi by ICAR Headquarters.
5. The Subscription on account of Provident Fund is received at ICAR Headquarters from 117 accounting units all over India. Excess of recoveries / advances over withdrawals/ advances is remitted to the Council by the institutes on monthly basis. The deficit on the same heads is recouped by the Council on monthly basis. Monthly statements are received from the units for the purpose.
6. The subsidiary records, i.e. Subscribers' ledgers, Broadsheets etc., are maintained at the institute level.
7. Annual GPF/ CPF Statements are also received from the constituent units of ICAR which are consolidated to prepare Annual Accounts of GPF/CPF of ICAR.
8. Surplus of Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve and is maintained by ICAR Headquarters. The balance in the reserve fund is maintained to cover the shortfall on account of interest payable to the subscribers, if any.
9. The investment out of surplus of GPF / CPF accumulations are accounted at cost value.

SCHEDULE 9 Notes to Accounts

1. An amount of Rs.133153245/- was payable to ICAR institutes as on 31.3.2021 towards GPF account settlement with the Council which is included in the total liability towards subscribers shown in Schedule 1. The details is attached in Annexure-2 in the Annual Accounts 2021-22. GPF receivable of Rs.3429124/- the year 2020-21 from ICAR institutes has also been included in Annexure-1.
2. An amount of Rs.64236435/- payable to ICAR institutes as on 31.3.2022 towards GPF account settlement with the Council is included in the total liability towards subscribers as attached in Annexure-1 in the Annual Accounts 2021-22. GPF receivable of the year 2021-22 from ICAR institutes has also been included in Annexure-2.
3. Since, the Council discharges the above liability to the institutes from the Reserve account, the above adjustments have been incorporated in Schedule-3- Reserve.
4. 7.68% securities having a face value of Rs 9000000000 was purchased for Rs 9189000000 and the same have been depicted at the cost value.
5. Schedule 3 has been regrouped / reclassified so as to reflect the amount of Reserve, while other liabilities, recoveries and expenses has been regrouped in Schedule 8
6. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure.

Annexure: 1

GPF Liability towards ICAR Institute as on 31.03.2022

S.No.	Institute	Amount (Rupees)
1	CICR, NAGPUR(COTTON)	100000.00
2	CRIJAF, BARRACKPORE	8510219.00
3	IIPR, KANPUR	235666.00
4	NBPGR, NEW DELHI	10310001.00
5	VPKAS, ALMORA	10771395.00
6	IIRR, HYDERABA/DRR	3348570.00
7	NIBSM, RAIPUR	2500000.00
8	CIARI, PORT BLAIR	69100.00
9	CITH, SRINAGAR	1.00
10	IIVR, VARANASI	30.00
11	ICAR RES. COM. NEH REGION, BARAPANI	11986999.00
12	Icar Res. Com. ER, Patna	190639.00
13	IIWM, (Dte. Water Manag.) BHUBANESWAR	175000.00
14	ILRI, RANCHI (IINRG)	40000.00
15	CIRG, Makhdoom	2933459.00
16	CSWRI, AVIKANAGAR	476000.00
17	IVRI, MUKTESWAR	27000.00
18	DIR FOOT & MOUTH DISEASE(DFMD), MUKTESWAR	13116.00
19	CIFT, COCHIN	12549240.00
	Total	**64236435.00**

GPF Receivables from Institute as on 31.03.2021

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

F. & A.O.

Annexure: 2

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
GPF Liabilities towards ICAR institutes on 31.03.2021

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

GPF Receivables from Institute as on 31.03.2022

Sl. No.	Name of ICAR units	Amount
1	IARI, JHARKHAND	1261900.00
2	IGFRI, Jhansi	40000.00
3	IISR, Lucknow	50000.00
4	CARI, Izatnagar	100000.00
5	IIHR, Bengaluru	2000.00
6	NRCIF, MOTIHARI	1940000.00
	TOTAL	**3393900.00**

F. & A.O.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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 accrued during 2020-21	Days	Accrured Interest upto 31.03.2022	Accrured Interest for the FY 2021-22
1	Bank of Baroda	4.20%	20.01.2021	20.01.2024	4350000000.00	580,887,240.00	548,100.00	365		192,081,260.00
2	Indusind Bank, New Delhi	6.50%	22.03.2021	22.03.2024	49500000.00	10,574,195.09	79,335.62	365	3,302,061.28	3,222,725.66
3	Indusind Bank, New Delhi	6.50%	22.03.2021	22.04.2024	49600000.00	10,927,869.56	79,495.89	365	3,308,732.11	3,229,236.22
4	Indusind Bank, New Delhi	6.50%	22.03.2021	22.05.2024	49700000.00	11,272,142.63	79,656.16	365	3,315,402.95	3,235,746.79
5	Indusind Bank, New Delhi	6.50%	22.03.2021	22.06.2024	49800000.00	11,628,475.43	79,816.44	365	3,322,073.77	3,242,257.33
6	Indusind Bank, New Delhi	6.50%	22.03.2021	22.07.2024	49900000.00	11,980,664.30	79,976.71	365	3,328,744.61	3,248,767.90
7	Indusind Bank, New Delhi	6.50%	23.03.2021	23.03.2024	49500000.00	10,574,195.09	88,150.68	365	3,302,648.38	3,214,497.70
8	Indusind Bank, New Delhi	6.50%	23.03.2021	23.04.2024	49600000.00	10,927,869.56	88,328.77	365	3,309,320.39	3,220,991.62
9	Indusind Bank, New Delhi	6.50%	23.03.2021	23.05.2024	49700000.00	11,272,142.63	88,506.85	365	3,315,992.41	3,227,485.56
10	Indusind Bank, New Delhi	6.50%	23.03.2021	23.06.2024	49800000.00	11,628,475.43	88,684.93	365	3,322,664.43	3,233,979.50
11	Indusind Bank, New Delhi	6.50%	23.03.2021	23.07.2024	49900000.00	11,980,664.30	88,863.01	365	3,329,336.45	3,240,473.44
13	Bandhan Bank	6.50%	21.02.2022	21.02.2023	350000000.00			39	2,431,244.00	2,431,244.00
					5197000000.00				**35,588,220.78**	**226,828,665.72**

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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

Annexure 3-5B

	Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2021-22	Days	Interest for 2020-2021 earned	Interest for 2021-2022 earned	Interest for 2021-2022 accrued
A	**CENTRAL GOVT. SECURITIES**								**Minus**	**Income**	**Plus**
1	Special Deposit Scheme (SBI)	Floating	4.09.1987	To be renew every yr.	1,896,276,809.00	Annually (Jan, 1)	134,635,652.00	90	34,132,983.00	100,502,669.00	33,197,832.00
2	Government Security (face value 900 crore)	7.68%	21.12.2018	21.12.2023	9,189,000,000.00	15.12 & 15.6	691200000.00	101	202,625,753.42	488,574,246.58	202,625,753.42
				Total "A"	**11,085,276,809.00**		**825,835,652.00**		**236,758,736.42**	**589,076,915.58**	**235,823,585.42**

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Interest amount received on maturity (Sub Schedule 5c)

Annexure 3-5C

	Particulars of Investments	Annual Rate of Interest	Date of Purchase	Date of Maturity	Principal Amount	Interest Details	Interest received during 2020-21	Days	Upto Interest 2020-21	Interest 2021-22	Interest for 2019-2020 accrued
1	Indian Bank, Connaught Place, New Delhi @ 4.10% for 1 year	4.10%	02.06.2020	02.06.2021	1150000000.00	47,879,898.00	47,879,898.00	62	39,689,365.00	8,190,533.00	
2	Indian Bank, Connaught Place, New Delhi @4.00% for 1 year	4.00%	03.07.2020	03.07.2021	2000000000.00	81,208,020.00	81,208,020.00	271	60,148,622.00	21,059,398.00	
3	Indian Bank, Connaught Place, NewDelhi @4.00% for 1 year	4.00%	10.07.2020	10.07.2021	1000000000.00	40,604,010.00	40,604,010.00	264	29,280,900.00	11,323,110.00	
4	Bank of Baroda, Barakhamba Road, New Delhi @ 3.65% for 01 year	3.65%	17.07.2020	17.07.2021	2150000000.00	79,555,676.00	79,555,676.00	257	73,955,473.27	5,600,202.73	
					6300000000.00	**24,92,47,604.00**	**24,92,47,604.00**		**20,30,74,360.27**	**4,61,73,243.73**	**0.00**

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

Receipts and Payments Account of the ICAR General Provident Fund for the year 2021-22

Amount (Rupees)

RECEIPTS		Amount	
S.No.	**Head of Account**	**Current Year**	**Previous Yr**
1*	**Opening Balance**		
a)	Cash at Bank	9694187.49	51907434.69
b)	FDRs & Securities (Annexure 1)	22232276809.00	20341276809.00
2	Hqrs. Subs./Recoveries/Refund (Annexure 2)	203518716.00	214527964.00
3	Subs./Ref. from Deputationists (Annexure 3)	4502000.00	4053000.00
4	GPF Receipts from other departments (Annexure 4)	712389.00	5256190.00
5	Net surplus Receipts from Instts. (Annexure 5)	1046523408.00	1434249712.00
6	Misc. Receipts from other		
	Department (GPF/GSLIS/LF)	9102808.00	17134131.00
	(Annexure 6)		
7**	Interest on Investments (Annexure 7 & 7A)	1401910627.00	1517866614.00
8	Other Receipts	0.00	0.00
9	Excess of CPF Receipts over Payments		
	TOTAL	**24908240944.49**	**23586271854.69**

F. & A.O.

Amount (Rupees)

PAYMENTS		Amount	
S.No.	**Head of Account**	**Current Year**	**Previous Yr**
1	GPF Payments (Withdrawal/ Final withdrawal and advance at ICAR Headquarters (Annexure 8)	249291903.00	180654415.00
2	GPF Payments to Other Departments (Annexure 9)	0.00	0.00
3	GPF Net deficit Payment to Institute (Annexure 5)	1730038106.00	1146526312.00
4	Bank Charges (Annexure 10)	0.00	0.00
5	Miscellaneous payments to other Department (GPF/GSLIS/LF) (Annexure 11)	9209634.92	17120131.20
6	Excess of CPF Payments over Receipts (Annexure 6)	0.00	0.00
7	Other Payments	0.00	0.00
8*	Closing Balance		
	a) Cash at Bank	10597120.57	9694187.49
	b) FDRs & Securities	22909104180.00	22232276809.00
	(Annexure 12)		
	TOTAL	**24908240944.49**	**23586271854.69**

*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 invesment is made in a consolidated manner.

F. & A.O.

Annexure GPF 1

Details of Securities and Bonds In Hand On 01.04.2021

Amount (Rupees)

S. NO.	PARTICULARS OF INVESTMENT	ANNUAL RATE OF INTEREST	DATE OF PURCHASE	DATE OF MATURITY	PRINCIPAL AMOUNT
	A. CENTRAL GOVT. SECURITIES				
1	Special Deposit Scheme(SBI)	7%	04.09.1987	To be renew every yr.	1896276809.00
2	Govt. Stock 7.68% 2023	7%	21.12.2018	21.12.2023	9189000000.00
	TOTAL			**Total "A"**	**11085276809.00**
	C. NATIONALISED BANKS TERM DEPOSIT				
1	Indian Bank, Connaught Place, New Delhi @ 4.10% for 1 Yrs.	4.10%	02.06.2020	02.06.2021	1150000000.00
2	Indian Bank, Connaught Place, New Delhi @4.00% for 1 year	4.00%	03.07.2020	03.07.2021	2000000000.00
3	Indian Bank, Connaught Place, NewDelhi @4.00% for 1 year	4.00%	10.07.2020	10.07.2021	1000000000.00
4	Bank of Baroda, Barakhamba Road, New Delhi @ 3.65% for 01 year	3.65%	17.07.2020	17.07.2021	2150000000.00
5	Bank of Baroda, New Delhi @4.20% for 3 year	4.20%	20.01.2021	20.01.2024	4350000000.00
6	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.03.2024	49500000.00
7	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.4.2024	49600000.00
8	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.5.2024	49700000.00
9	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.6.2024	49800000.00
10	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	22.7.2024	49900000.00
11	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	23.3.2024	49500000.00
12	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	23.4.2024	49600000.00
13	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	23.5.2024	49700000.00
14	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	23.6.2024	49800000.00
15	Indusind Bank, New Delhi@6.50%	6.50%	22.03.2021	23.7.2024	49900000.00
				Total "C"	**11147000000.00**
				GRAND TOTAL (A+B+C)	**22232276809.00**

F. & A.O.

Annexure GPF 2

Details of Receipts of GPF Subscription of Headquarter for the year 2021-2022

MONTH	AMOUNT
April, 21	17,296,691.00
May, 21	17,195,691.00
June, 21	16,974,691.00
July, 21	16,995,651.00
August, 21	16,724,489.00
September, 21	16,942,489.00
October, 21	16,696,489.00
November, 21	16,516,345.00
December, 21	17,506,345.00
January, 22	17,068,945.00
February, 22	16,929,445.00
March, 22	16,671,445.00
TOTAL	**203,518,716.00**

F. & A.O.

Annexure GPF 3

Details of Receipts With Respect To Deputationists For the Year 2021-2022

MONTH	AMOUNT
April, 21	294000
May, 21	159000
June, 21	484000
July, 21	470000
August, 21	305000
September, 21	320000
October, 21	355000
November, 21	390000
December, 21	645000
January, 22	280000
February, 22	420000
March, 22	380000
TOTAL	**4502000.00**

F. & A.O.

Annexure GPF 4

Details of GPF Receipts from other Departments for the year 2021-22

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	712389.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**712389.00**

F. & A.O.

Annexure GPF 5

Details of GPF Receipts and Payments from ICAR institutes during the year 2021-22

Amount in Rupees

Sl. No.	Name of the Institute	Receipts	Payments
1	CICR, NAGPUR(COTTON)	10548251	6272214
2	CRIJ&AF, BARRACKPORE	17125752	24286988
3	NRRI, CUTTACK	12416476	28068568
4	CTRI, RAJAHMUNDRY	8185066	7988838
5	IARI, NEW DELHI	11335313	241724635
5(a)	IARI, JHARKHAND	707000	0
6	IGFRI, JHANSI	14686127	33276786
7	IIPR, KANPUR	10988586	12169283
8	IISR, LUCKNOW	19622331	40046439
9	NBAIM, MAU	4095000	12519424
10	NBPGR, NEW DELHI	9012748	16362329
11	SBI, COIMBATORE	15454324	25137674
12	VPKAS, ALMORA	8076977	5374561
13	DGR, JUNAGARH(GROUNDNUT)	7042500	16458068
14	DRMR, BHARATPUR	4528500	1535973
15	IIMR(Millets) (DSR), HYDERABAD(SORGHUM)	8459291	13175710
16	DSR, INDORE(SOYABEAN)	7262868	6365475
17	NCIPM, NEW DELHI	12602000	2848000
18	NRCPB, NEW DELHI	7776068	4425117
19	NBAII, BANGALORE	6066067	10583518
20	IIMR(DMR) NEW DELHI(MAIZE)	2229000	886000
21	IIOR(DOR) HYDERABAD(OILSEEDS)	11884147	3412283
22	IIRR (DRR),HYDERABAD(RICE)	11337081	7526762
23	IIW&BR(DWR), KARNAL(WHEAT)	9403306	11169643
24	IISS (DSR),MAU(SEEDS)	1390000	1019500
25	IIAB, RANCHI	759096	662000
26	NIBSM, RAIPUR	5371504	5875000
27	CIARI, PORT BLAIR	12099780	13343076
28	CIAH, BIKANER	10667749	2766448
29	CISH, LUCKNOW	9208331	34749019
30	CITH, SRINAGAR	2221317	4954234
31	CPCRI, KASARAGOD	7785250	11581919
32	CPCRI, VITTAL	13387613	21139942

Annexure GPF 5

Amount in Rupees

Sl. No.	Name of the Institute	Receipts	Payments
33	CPCRI, KAYANGULAM, KRISHNAPURAM	2609600	13598428
34	CPRI, SIMLA	21115951	24470840
35	CTCRI, THIRUVANTHAPURAM	4475256	7654908
36	IIHR, BENGALURU	15661063	31928733
37	IISR, KOZHIKHODE	13508301	13652559
38	IIVR, VARANASI	19381360	41538887
39	NRC BANANA, TIRUCHIRAPALLI	7985700	3281158
40	Dte. OF CASHEW RESEARCH, PUTTUR	7330500	10464540
41	CCRI, (NRC Citrus) NAGPUR	6134400	4053417
42	NRC GRAPES, PUNE	5971575	5902378
43	DMAPR, ANAND	2208672	8760529
44	DMR, SOLAN (MUSHROOM)	5519716	480000
45	IIOPR (Dte. Of Oilpalm) PEDAVEGI	3261204	3210543
46	DIRECTORATE OF ONION & GARLIC RESEARCH, PUNE	3703326	1959000
47	NRC ORCHIDS, SIKKIM	3138000	1004000
48	NRC SEED SPICES, AJMER	4430900	3818000
49	NRC LITCHI, MUZAFFARPUR	1594300	735000
50	NRC POMEGRANATE, SOLAPUR	3350000	750000
51	DIRECTORATE OF FLORICULTURE, PUNE	1787000	0
52	CAZRI, JODHPUR	16785048	62656147
53	CRIDA, HYDERABAD	15503288	15334195
54	IIS&WC, (CSWCR&TI) DEHRADUN	9527440	50519999
55	CSSRI, KARNAL	13509261	26264650
56	ICAR RES. COM. NEH REGION, BARAPANI	12243121	35221627
57	ICAR RES. COM. EASTERN REG., PATNA	11528362	12931073
58	CCARI, GOA	7093000	4642148
59	IISS, BHOPAL	13496919	4947712
60	NBSS & LUP, NAGPUR	19506362	20617110
61	NIASM, BARAMATI	4028000	0
62	IIWM, (DtWM) BHUBANESWAR	16083336	5202627
63	CAFRI, (NRC AGROFORESTRY), JHANSI	3255000	14164452
64	DIRECTORATE OF WEED SCIENCE RESEARCH, JABALPUR	8313500	9092274
65	IIFSR (PDFSR) MODIPURAM	7942511	3435130
66	CIAE, BHOPAL	9164166	31024967

Annexure GPF 5

Amount in Rupees

Sl. No.	Name of the Institute	Receipts	Payments
67	CIPHET, LUDHIANA	5820400	810562
68	CIRCOT, MUMBAI	9444227	9498815
69	IINR&G, (ILRI), RANCHI	4169047	31748824
70	NIRJ&AFT (JTRL), KOLKATA	10744358	7341693
71	CARI, IZATNAGAR	7870244	27078183
72	CIRB, HISSAR	19566234	24155659
73	CIRG, MAKHDOOM	14618830	24887002
74	CSWRI, AVIKANAGAR	10021551	16811227
75	IVRI, BENGALURU	6847297	6672500
76	NIHSAD (HSADL),BHOPAL	35085038	84516669
77	IVRI, IZATNAGAR	6344949	7588915
78	IVRI, MUKTESWAR	8208165	15851452
79	NBAGR, KARNAL	13970010	5305393
80	NDRI, BANGALORE	17687839	74053675
81	NDRI, KARNAL	10589979	186713
82	NIANP, BENGALURU	17443727	0
83	NRC CAMEL, BIKANER	5939660	6787150
84	NRC EQUINES, HISSAR	10963558	2467545
85	NRC MEAT, HYDERABAD	4918500	5350
86	NRC MITHUN, JHARNAPANI	2443896	0
87	NRC PIG, GUWAHATI	5092297	702600
88	NRC YAK, DIRANG	1719680	1144363
89	NIVEDI (PDADMAS), BENGALURU	6559142	2369000
90	PD FOOT & MOUTH DISEASE(PDFMD),MUKTESHWAR	903116	1492900
91	CIRC, (PD Cattle) MEERUT	12647419	160000
92	DPR (PDP) HYDERABAD (POULTRY)	28062569	22013556
93	CIBA, CHENNAI	13102676	14495175
94	CIFRI, BARRACKPORE	14841227	18033758
95	CIFA, BHUBANESHWAR	28883632	10568203
96	CIFE, MUMBAI	9320393	29480530
97	CIFT, KOCHI	11030592	17282196
98	CMFRI, KOCHI	17329904	36920673
99	NBFGR, LUCKNOW	13180902	7608125
100	DCWFR, BHIMTAL(COLD WATER)	4753000	4303052
101	IASRI, NEW DELHI	11097421	68829017

Annexure GPF 5

Amount in Rupees

Sl. No.	Name of the Institute	Receipts	Payments
102	NCAP(NIAP)(NAPR), NEW DELHI	5663880	5035560
103	NAARM, HYDERABAD	14583537	15104854
104	CIWA, (DRWA) BHUBANESWAR(WOMEN)	5201306	3606615
105	ATARI- I, LUDHIANA	4851116	2315116
106	ATARI - II, JODHPUR	5523600	2644856
107	ATARI- III, KANPUR	963000	0
108	ATARI- IV Patna	1876000	2395000
109	ATARI - V, KOLKATA	980371	885500
110	ATARI- VI Guwahati	1524000	3002000
111	ATARI- VII, BARAPANI	1002562	245366
112	ATARI- VIII Pune	5211000	1319000
113	ATARI- IX, JABALPUR	960000	0
114	ATARI - X HYDERABAD	660000	60000
115	ATARI- XI, BENGALURU	280000	11231307
116	NRC-IF, Motihari	1140000	0
	GRAND TOTAL	**1046523408**	**1730038106**

Annexure GPF 6

Details of Miscellaneous receipts from other departments along with subscription of GPF for the year 2021-22

Head/ Month	Apr, 21	May, 21	Jun, 21	Jul, 21	Aug, 21	Sep, 21	Oct, 21	Nov, 21	Dec, 21	Jan, 22	Feb, 22	Mar, 22	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./ SCOOT. ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MISC. RECEIPTS (BC)	0.00	940000.00	0.00	202335.00	0.00	65275.00	17500.00	1689930.00	6045693.00	0.00	0.00	142075.00	9102808.00
										0.00		0.00	0.00
TOTAL	**0.00**	**940000.00**	**0.00**	**202335.00**	**0.00**	**65275.00**	**17500.00**	**1689930.00**	**6045693.00**	**0.00**	**0.00**	**142075.00**	**9102808.00**

F. & A.O.

Annexure GPF 7

Details of Receipt of interest on Investments made out of GPF Account for the year 2021-2022

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
April, 21	0.00		
		0.00	
May, 21	0.00		
		0.00	
June, 21	345600000.00		Half yearly Interest on Govt. Stock 7.68% 2023
	47879898.00		Indian Bank, New Delhi @ 4.10% for 1 year (2.6.2020 to 2.6.2021) for 115 Cr
		393479898.00	
July, 21	81208020.00		Indian Bank, New Delhi @ 4.10% for 1 year (3.7.2020 to 3.7.2021) for Rs.200 Cr
	40604010.00		Indian Bank, New Delhi @ 4.10% for 1 year (3.7.2020 to 3.7.2021) for Rs.100 Cr
	79555676.00		Bank of Baroda, New Delhi @ 4.10% for 1 year (17.7.2020 to 17.7.2021) for Rs.215 Cr
		201367706.00	
August, 21	0.00	0.00	
September, 21	0.00		
	0.00		
		0.00	
October, 21	0.00		
		0.00	
November, 21	0.00		
		0.00	
December, 21	345600000.00		Interest on govt. stock 7.68% 2023
		345600000.00	
January, 22	134635652.00		Special Deposit Scheme(SDS) interest (01.01.2021 to 31.12.2021)
		134635652.00	
February, 22	0.00	0.00	
March, 22			
		0.00	
TOTAL		**1075083256.00**	

Annexure GPF 7A:

Details of Interest credited and re-invested in Special Deposit A/c with IndusInd Bank for the year 2021-2022

MONTH	AMOUNT	MONTHLY TOTAL	DETAILS
June, 21	5753425.00		
September, 21	97414755.00		
December, 21	111175194.00		
31.03.2022	112483997.00		
Total		**326827371.00**	
GRAND TOTAL		**1401910627.00**	

F. & A.O.

Annexure GPF 8

Details of GPF Payments (Advance / withdrawal) to Subscribers at Headquarters for the year 2021-2022

MONTH	AMOUNT
April, 21	27035593.00
May, 21	3810238.00
June, 21	24389088.00
July, 21	21399104.00
August, 21	22848383.00
September, 21	12354542.00
October, 21	34269519.00
November, 21	17909642.00
December, 21	17173825.00
January, 22	17227601.00
February, 22	19828630.00
March, 22	31045738.00
TOTAL	**249291903.00**

F. & A.O.

Annexure GPF 9

Details of Payments made to other Departments during the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure GPF 10

Details of Bank Charges Payments for the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure GPF 11

Details of Miscellaneous payments made to other departments along with subscription of GPF for the year 2021-2022

Head/ Month	Apr, 21	May, 21	Jun, 21	Jul, 21	Aug, 21	Sep, 21	Oct, 21	Nov, 21	Dec, 21	Jan, 22	Feb, 22	Mar, 22	TOTAL
CGHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSLIS / CGEIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LICENSE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOT./ SCOOT. ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHERS	0.00	940000.00	1770.00	202606.40	590.00	47.20	5479.92	120000.00	6120185.00	1818213.00	94.40	649.00	9209634.92
TOTAL	**0.00**	**940000.00**	**1770.00**	**202606.40**	**590.00**	**47.20**	**5479.92**	**120000.00**	**6120185.00**	**1818213.00**	**94.40**	**649.00**	**9209634.92**

F. & A.O.

Annexure GPF 12

DETAILS OF SECURITIES AND BONDS & OTHER INVESTMENTS IN HAND ON 31.03.2022

S. NO.	PARTICULARS OF INVESTMENT	ANNUAL RATE OF INTEREST	DATE OF PURCHASE	DATE OF MATURITY	PRINCIPAL AMOUNT
A. CENTRAL GOVT. SECURITIES					
1	Special Deposit Scheme (SBI)	8.00%	04.09.1987	To be renew every yr.	1896276809.00
2	Govt. Stock 7.68% 2023	7%	21.12.2018	21.12.2023	9189000000.00
	SUB- TOTAL			**Total "A"**	**11085276809.00**
B. NATIONALISED BANKS TERM DEPOSIT					
1	Bank of Baroda, connaught Plance, New Delhi @4.20% for 3 year	4.20%	20.01.2021	20.01.2024	4350000000.00
2	Indusind Bank, New Delhi	6.50%	22.03.2021	22.03.2024	49500000.00
3	Indusind Bank, New Delhi	6.50%	22.03.2021	22.4.2024	49600000.00
4	Indusind Bank, New Delhi	6.50%	22.03.2021	22.5.2024	49700000.00
5	Indusind Bank, New Delhi	6.50%	22.03.2021	22.6.2024	49800000.00
6	Indusind Bank, New Delhi	6.50%	22.03.2021	22.7.2024	49900000.00
7	Indusind Bank, New Delhi	6.50%	22.03.2021	23.3.2024	49500000.00
8	Indusind Bank, New Delhi	6.50%	22.03.2021	23.4.2024	49600000.00
9	Indusind Bank, New Delhi	6.50%	22.03.2021	23.5.2024	49700000.00
10	Indusind Bank, New Delhi	6.50%	22.03.2021	23.6.2024	49800000.00
11	Indusind Bank, New Delhi	6.50%	22.03.2021	23.7.2024	49900000.00
12	Bandhan Bank, New Delhi	6.50%	20.02.2022	20.02.2023	350000000.00
	Total				**5197000000.00**
C. SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)					
1	Indusind Bank, New Delhi (Special Deposit)	6.50%	02.06.2021	1050000000.00	
2	Indusind Bank, New Delhi (Special Deposit)	6.50%	17.06.2021	450000000.00	
3	Indusind Bank, New Delhi (Special Deposit)	6.50%	09.07.2021	2000000000.00	
4	Indusind Bank, New Delhi (Special Deposit)	6.50%	12.07.2021	1000000000.00	
5	Indusind Bank, New Delhi (Special Deposit)	6.50%	20.07.2021	1800000000.00	
	Interest credited till 31.3.2022			326827371.00	
GRAND TOTAL (A+B+C)					**22909104180.00**

F. & A.O.

Annexure GPF 12 Details

Investment Statement (Summary) for the year 2021-22

Particulars		Amount in Rupees
Opening Balance		**22232276809.00**
Less: Maturity		
a) BONDS/SECURITIES (Annexure GPF 12 (a &b)	7000000000.00	
		7000000000.00
Add: Investment during the year		
a) BONDS/SECURITIES (Annexure GPF 12 (c&d)	7676827371.00	
		7676827371.00
Closing Balance		**22909104180.00**

F. & A.O.

Annexure GPF 12 (a)

Details of Maturities of Securities/ Bonds/ Bank Fixed Deposits, etc. for the year 2021-2022

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
April, 21	0.00	0.00	
May, 21	0.00		
	0.00	0.00	
June, 21	1150000000.00		Indian Bank, N.Delhi @4.10% for 1 Yrs w.e.f 02.06.2020 to 02.06.2021
		1150000000.00	
July, 21	2000000000.00		Indian Bank, N.Delhi @4 % for 1 Yrs w.e.f 03.07.2020 to 03.07.2021
	1000000000.00		Indian Bank, N.Delhi @4 % for 1 Yrs w.e.f 10.07.2020 to 10.07.2021
	2150000000.00		Bank of Baroda, N.Delhi @3.65% for 1 Yrs w.e.f 17.07.2020 to 17.07.2021
		5150000000.00	
August, 21	0.00	0.00	
September, 21	0.00	0.00	
October, 21	0.00	0.00	
November, 21	0.00	0.00	
December, 21	0.00	0.00	
January, 22	0.00	0.00	
February, 22	0.00	0.00	
March, 22	0.00		
		0.00	
TOTAL		**6300000000.00**	

F. & A.O.

Annexure GPF 12 (b)

Details of Maturities of Short Term Deposits (STDs) with State Bank of India during 2021-2022

MONTH	PRINCIPAL	MONTH TOTAL
April, 21	0.00	
May, 21	0.00	
June, 21		
		0.00
July, 21		
		0.00
August, 21	0.00	0.00
September, 21		0
		0.00
October, 21	0.00	0.00
November, 21		
		0.00
December, 21		
		0.00
January, 22		
		0.00
February, 22	0.00	0.00
March, 22	0	0.00
	0	0.00
		0.00
TOTAL	**0.00**	**0.00**

F. & A.O.

Annexure GFP 12 (C)

Details of Investment made in Bonds / Securities / Fixed Deposits during the year 2021-22

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
April, 21	0.00	0.00	
May, 21	0.00	0.00	
June, 21	0.00		
	0.00		
		0.00	
July, 21			
		0.00	
August, 21		0.00	
September, 21	0.00	0.00	
October, 21	0.00	0.00	
November, 21	0.00	0.00	
December, 21			
January, 22		0.00	
February, 22	350000000.00	350000000.00	Bandhan Bank @ 6.50% w.e.f 21.02.2022 to 21.02.2023
March, 22			
		0.00	
TOTAL		**350000000.00**	

F. & A.O.

Annexure GPF 12 (D)

Details of Short Term Investment made with State Bank of India during the year 2021-2022

MONTH	AMOUNT	MONTH TOTAL	DETAILS
April, 21	0		
		0.00	
May, 21			
		0.00	
June, 21			
		0.00	
July, 21			
		0.00	
August, 21		0.00	
September, 21		0.00	
October, 21			
		0.00	
November, 21	0.00		
		0.00	
December, 21		0.00	
January, 2022		0.00	
		0.00	
February, 2022	0.00	0.00	
March, 2022	0.00		
	0.00		
		0.00	
Total		**0.00**	

F. & A.O.

Annexure 12 E

Details of Investment made in Bonds / Securities / Fixed Deposits

SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)

MONTH	PRINCIPAL	MONTH TOTAL	DETAILS
June, 21	1050000000.00		Indus Ind, N.Delhi@6.50% w.e.f 07.06.2021 in Special Deposit
	450000000.00		Indus Ind, N.Delhi@6.50% w.e.f 17.06.2021 in Special Deposit
		1500000000.00	
July, 21	2000000000.00		Indus Ind, N.Delhi@6.50% w.e.f 09.07.2021 in Special Deposit
	1000000000.00		Indus Ind, N.Delhi@6.50% w.e.f 12.07.2021 in Special Deposit
	2150000000.00		Indus Ind, N.Delhi@6.50% w.e.f 20.07.2021 in Special Deposit
		5150000000.00	
December, 21	250000000.00		Indus Ind, N.Delhi@6.50% w.e.f. 20.12.2021 in Special Deposit
		250000000.00	
January, 22	100000000.00		Indus Ind, N.Delhi@6.50% w.e.f. 6.1.2022 in Special Deposit
		100000000.00	
March, 22	326827371.00	326827371.00	Interest credited till 3/2022
Total		**7326827371.00**	

Details of Special Deposit Scheme made with IndusInd Bank during the year 2021-2022

SPECIAL DEPOSIT WITH INDUSIND BANK (A/c No.: 100136855335)

MONTH	AMOUNT	MONTH TOTAL	DETAILS
February, 22		350000000.00	Amount withdrwan on 21.2.2022 and FD made with Bandhan Bank
March, 2022		150000000.00	Amount withdrwan on 15.3.2022 to discharge the liabilities of Units
		200000000.00	Amount withdrwan on 28.3.2022 to discharge the liabilities of Units
Total		**700000000.00**	

F. & A.O.

Receipts and Payments Account of the ICAR Contributory Provident Fund for the year 2021-2022

(Amount in Rupees)

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

F. & A.O.

Annexure CPF 1

Details of receipts from Headquarters CPF employees during the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 2

Details of receipts from Institute CPF employees during the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 3

Details of receipts from ICAR Contribution to CPF during the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 4

Details of receipts from Institute's Contribution to CPF subscribers during the year 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 5

Details of Payment as Advance / Withdrawal to CPF Subscribers at Headquarters during 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 6

Details of Payment as Advance / Withdrawal to CPF Subscribers at Institutes during 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 7

Details of Payments as Final Withdrawal of ICAR's Contribution to CPF Subscribers at Headquarters during 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Annexure CPF 8

Details of Payments as Final Withdrawal of Institutes' Contribution to CPF Subscribers at Institutes during 2021-2022

MONTH	AMOUNT
April, 21	0.00
May, 21	0.00
June, 21	0.00
July, 21	0.00
August, 21	0.00
September, 21	0.00
October, 21	0.00
November, 21	0.00
December, 21	0.00
January, 22	0.00
February, 22	0.00
March, 22	0.00
TOTAL	**0.00**

F. & A.O.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Council of Agricultural Research, New Delhi for the year ended 31st March 2022

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 3lst March 2022, Income & Expenditure Account, and Receipts & Payments Accounts for the year ended on that date under Section 20 (l) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-2022. The financial statements include the accounts of 123 units of ICAR. Out of these accounts, comments of 22 units and Headquarters office are included in the audit report. These financial statements are the responsibility of the ICAR's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, Accounting Standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules & Regulation (Propriety and Regularity) and Efficiency-cum-Performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanation, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.

(ii) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in Uniform Format of Accounts as prescribed by the Government of India, Ministry of Finance.

(iii) In our opinion, proper Books of Accounts and other relevant records, except as stated in the report, have been maintained by the Indian Council of Agricultural Research in so far as it appears from our examination of such books.

(iv) We further report that:

A. Balance Sheet

A.1 Corpus/Capital Fund & Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 4) – Rs. 1106.75 crore

(1) The above includes closing balance of internal resource generation amounting to Rs. 227.70 crore whereas the same should have been shown under Capital Fund. This has resulted in overstatement of Current Liabilities & Provisions and understatement of Capital Fund by

Rs. 227.70 crore. *Despite being pointed by Audit in 2019-20 and 2020-21, no compliance of the same was ensured in 2021-22.*

(2) ICAR letter no. 1-1/2022-Acctts.-II dated 28.03.2022 provided that provision to all outstanding liabilities/expenses of FY 2021-22 accrued but remained unpaid upto 31.03.2022 should invariably be created and depicted in Schedule-4.

During scrutiny of Annual Accounts of ATARI, Jodhpur for the year 2021-22 it was noticed that services related to payment for staff , messenger and agriculture workers amounting to Rs 2.78 lakh were procured in financial year 2021-22, but payment of the same was not made upto 31 March 2022. It was noticed that provision for this outstanding expenditure was not made in the books of accounts. This has resulted in understatement of Current Liabilities (Schdeule-4) and Expenditure by Rs 2.78 lakh as well as overstatement of Capital Fund (Schdeule-1) by the same amount.

(3) In ATARI-Pune, no provision was made towards salary payable to contractual staff and manpower consultancy agency (M/s Om Sai Safeguard Service Pvt Ltd) amounting to Rs.1.64 lakh (Rs 1.09 lakh and Rs 0.55 lakh) for the month of March 2022. This has resulted in understatement of other current liabilities of Rs.1.64 lakh and understatement of expenditure of Rs. 1.09 lakh under Establishment Research and operational expenditure (Sch. 17) and Rs. 0.55 lakh under Administrative Expenses- Other Expenses (Sch. 18) in the Income and Expenditure Account.

(4) MGIFRI, Motihari included the additional amount of Rs 247.72 lakh in schedule 1-Capital fund being shown as Grants utilized for capital expenditure as mentioned in schedule 5(a) fixed assets. Deduction of an amount of Rs 22.03 lakh was made from capital work in progress and it was included under schedule7 (B) Loan and Advances. Thus the net capital expenditure during the year was 225.69 lakh. This has resulted in overstatement of capital fund by Rs. 22.03 lakh and current liabilities was understated to the same extent as unutilized grant (Rs 247.72 lakh – Rs.225.69 lakh).

A.2 Assets

A.2.1 Fixed Assets (Schedule 5) – Rs. 4088.59 crore

(1) In Directorate of Poultry Research, Hyderabad, an amount of Rs. 69.14 lakh was shown as work-in-progress. However, the same was given as advance to CPWD and no expenditure incurred towards the works which resulted in overstatement of capital work in progress and understatement of Loans and Advances by the same amount.

(2) In Indian Institute of Rice Research (IIRR) – Hyderabad, an amount of Rs.2.26 crore was shown as work-in-progress. However, it was seen from the records in respect of outstanding advances for the year 2021-22 (CPWD) that works worth Rs.2.51 crore (Rs.25.53 lakh - revenue + Rs.2.26 crore Capital) were advanced to CPWD in 02/2022 & 03/2022 and no expenditure was incurred towards these works till 04/2022. This has resulted in overstatement of Capital work-in-progress and understatement of Current Assets by Rs. 2.26 crore.

(3) During scrutiny of Annual Accounts of ATARI, Jodhpur for the year 2021-22 it was noticed that ATARI, Jodhpur had released Rs 2.35 crore to Central Public Works Department (CPWD), Jodhpur for construction of administrative building and development work. Out of this, Rs 1.57 crore was booked as Capital Work-in-Progress (CWIP) in Fixed Assets

(Schedule-5) and remaining amount of Rs 78 lakh was booked as Advances on Work (Capital) under Current Assets, Loans and Advances (Schedule-7). Further, it was noticed that an expenditure of Rs 2.35 crore was incurred till 31 March 2022. Thus, the whole amount of Rs 2.35 crore was to be booked under CWIP instead of Rs 1.57 crore. This has resulted in understatement of CWIP (Schedule-5) by Rs 78 lakh and overstatement of Current Assets, Loans and Advances by the same amount.

(4) In ATARI, Jodhpur it was noticed that Rs 11.68 lakh was released to CPWD for Installation, Testing and Commissioning of Split Type Air Conditioner at Administrative building during 2019-20. The amount was booked as Advance on Work (Capital) in Current Assets, Loans and Advances (Schedule-7). Audit further noticed that CPWD utilized Rs 7.72 lakh up to the end of the year 2021-22, which was to be booked as CWIP (Schedule-5) out of Current Assets, Loans and Advances (Schedule-7), but the same was not booked as CWIP. This has resulted in understatement of CWIP (Schedule-5) by Rs 7.72 lakh and overstatement of Advance of work (Capital) (Schedule-7) by the same amount.

(5) As per the Uniform format of Accounts, Furniture, fixtures and Fittings under fixed assets include items such as desks/benches, cabinets, almirahs, tables, chairs, partitions, etc and Plant and machinery under fixed assets include air conditioners, water/air coolers, generator sets, television sets, fire extinguishers, etc.

In MGIFRI Motihari, an amount of Rs 74.98 lakh was paid to a supplier for the purchase of furniture/plant/Machinery items (Furniture-Rs 64.60 lakh Electrical Rs 10.38 lakh) and the amount was shown under the head Building. As per the above accounting principle it should have been shown under Furniture/Plant and Machinery instead of Building. This has resulted in overstatement of Building by Rs 74.98 lakh; understatement of Furniture by Rs 64.60 lakh and understatement of plant & machinery by 10.38 lakh. Depreciation was also undercharged by Rs 5,58,287(building-2%; furniture-10%; Plant & Machinery-6%).

(6) In MGIFRI Motihari, it was noticed that an amount of Rs 761.97 lakh was paid to CPWD as advance for different work and it was depicted under capital work in progress as OB. As per the utilization certificate/form65, it was noticed that the value of work done was Rs 669.59 lakh upto the year end 2021-22. As per the accounting policy, the utilized amount should have been depicted under capital work in progress and the rest amount should have been depicted under current assets, loan and advances. This has resulted in overstatement of capital work in progress and understatement of current assets, loan and advances by Rs 92.38 lakh.

B. Income & Expenditure Account.

B.1 Income – Rs.7846.25 crore

B.1.1 Other income (Schedule 14)– Rs. 254.73 crore

(1) In ICAR- Research Complex Eastern Region (ICAR-RCER) - Patna, closing balances for revolving fund of two KVKs viz. Ramgarh and Buxer were Rs.1.12 lakh and Rs.1.55 lakh respectively but ICAR-RCER has exhibited only Rs.1.12 lakh- instead of Rs.2.67 lakh (111748+1553864) which has resulted in understatement of Current Assets (cash) and income by Rs.1.55 lakh and consequently understatement of capital fund to the same extent.

(2) In CTRI Rajahmundry, an amount of Rs 9.98 lakh was paid as 100% advance to deposit

with the Office of the EE, CPWD Rajamahendravaram towards repair of Grading Hall at BSR Farm. Katheru. Since the above payment was paid as advance, and not adjusted as on 31.3.2022, the same should be shown in the Advances under Loans and Advances in the Balance sheet. However, the same was not shown as Advance but was incorrectly shown as expenditure under Administrative Expenditure in Income and Expenditure statement.

This resulted in understatement of Loans and Advances by Rs 9.98 lakh and overstatment of expenditure (in Income and Expenditure statement) and consequently understatement of Corpus/Capital by Rs 9,98,500.

B.2 Expenditure

B.2.1 Schedule 18

(1) IVRI, Mukteshwar has deposited Rs 13.56 lakh with Uttarakhand Power Corporation Limited as 'Security Deposit' but the same has been booked as expenditure under Schedule 18. This has resulted in overstatement of expenditure and understatement of Loans and Advances by Rs. 13.56 lakh.

C. Significant Accounting Policy (Schedule 22)

(1) As per Significant Accounting Policy No 6, Gratuity, Pension and Leave Encashment are provided in the Books of Accounts on cash basis. This accounting policy is in contravention of the Uniform Format of Accounts prescribed by the Ministry of Finance for Autonomous bodies. It was also noticed that Provision for retirement benefits was not created on actuarial valuation basis as stipulated in Accounting Standards 15 of ICAI. *Despite being pointed by Audit in previous years, no compliance of the same could be ensured in 2021-22.*

(2) In respect of Significant Accounting Policy no 7 of Headquarters on Investments, 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. However, the policy pertains to valuation of Investments at Headquarters level only. The policy is thus, insufficient, and inadequate to the extent as it does not state how the long-term Investments are valued at the unit level, which are substantial in number (123 units). In the absence of Significant Accounting Policy regarding the valuation of the Investment, valuation of Long-Term Investments at the unit level remains vague and ambiguous and accordingly the Significant Accounting Policy is deficient to that extent. The policy also does not specify whether the Investment refers to Investment of endowment funds, government grants or revolving funds.

(3) Depreciation on fixed assets for the year is provided on straight line method as per Companies Act by ICAR. However as per Uniform Format of Accounts, the depreciation is to be provided on Written down Value and rates specified as per Income Tax Act. *Despite being pointed by Audit in previous years, no compliance of the same was ensured in 2021-22.*

Due to less depreciation charged on fixed assets, fixed assets (at consolidated level) are overstated and expenditure is understated by Rs 2.70 crore.

D. General

(1) In CTRI Rajahmundry, an amount of Rs. 12.86 lakh was shown as capital work in progress (both Opening Balance and Closing Balance for the Balance sheet as on 31.3.2022). The amount was incorrectly depicted as Capital work in progress even though no work was pending. This needs correction.

E. Grant-in-Aid

During 2021-22, ICAR received Grants-in-aid of Rs.7908.48 crore. It had an opening balance of Rs.104.00 crore. Out of total Grant of Rs.8012.48 crore, Rs.68.62 crore was already refunded grants/ releases to ICAR units and Rs.397.59 crore was utilized for capital expenditure. An amount of Rs.30.09 crore lapsed in Treasury Single Account and revenue expenditure of Rs.7403.38 crore was incurred leaving closing balance of Rs.112.78 crore.

F. Management letter:

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Council through a Management letter issued separately for remedial / corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with Accounting Principles generally accepted in India:

a) In so far as it relates to the Balance Sheet, of the state of affairs of the ICAR as of 31 March 2022; and

b) In so far as it relates to Income and Expenditure Account of the Deficit for the year ended on that date.

For and on behalf of Comptroller & Auditor General of India

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

Place : New Delhi

Dated : 31 /10/2022

Annexure

1. Adequacy of Internal audit system

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

a) Total 118 units were planned during 2021-22 and out of which only 20 units were audited.

b) 25 Internal Audit paras were outstanding as on 31.03.2022.

c) In DPR - Hyderabad, no internal audit was conducted Since 2018-2019.

d) In Central Potato Research Institute (CPRI) – Shimla, internal audit has been conducted up to March 2019.

e) Internal audit of NAARM–Hyderabad, IIRR– Hyderabad, ATARI Bangalore and IVRI Mukteshwarwas conducted up to 2018-19.

f) Internal audit of ATARI Jodhpur, CICR Nagpur, and NRCB – Trichy was not conducted since 2019-2020.

g) Internal audit of DRMR, Bharatpur, ICAR-RCER Patna, DGR Junagadh and CSWRI Tonk, Jaipur was conducted up to 2020-21.

h) Internal Audit of ATARI Pune was not conducted since 2017.

i) In MGIFRI Motihari, no internal Audit wing /Internal Audit Manual was put in place.

2. Adequacy of Internal Control System

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

a) 28 External Audit paras of ICAR Hqrs were outstanding as on 31.03.2022.

b) 2 vigilance and 13 disciplinary cases were pending as on 31.03.2022.

c) Fixed Asset Register has been updated for the year 2021-22 by only 118 units of ICAR.

d) Non adjustment of outstanding Advances by ICAR Hqrs for 1995-96 to 2021-22.

e) The Fixed Asset Register pertaining to ICAR headquarters Account was not maintained in prescribed format.

f) Expenditure Control Registers and register of Contracts has not been maintained by the ICAR HQ.

g) IVRI, Mukteshwar has not filled the vacancies as only 133 posts are filled against the sanctioned strength of 234.

h) IVRI, Mukteshwar- Non Refund of EMD amounting to Rs 410624.

i) IVRI, Mukteshwar- Non Adjustment of LTC-Advances amounting to Rs 1.29 lakh and Contingent Advances amounting to Rs 2.04 lakh.

j) In MGIFRI Motihari, there is significant shortfall of more than 69% in staff / officer strength.

k) In MGIFRI Motihari, office procedure manual was yet to be formulated.

l) In MGIFRI Motihari, there was huge amount kept in current accounts.

3. System of Physical Verification of Fixed Asset

Out of 123 units the Physical Verification of Fixed Assets for the year 2021-22 was conducted by 118 units.

4. System of Physical Verification of Inventory

a) Out of 123 units the Physical Verification of Inventory has been conducted by 118 units.

b) Physical Verification of Books & Publication has been conducted during the year 2021-22 and no discrepancies were found.

5. Regularity in payment of Statutory Dues

As per Accounts, no Statutory Dues of more than six months were outstanding as on 31.03.2022.

NOTES

NOTES

भाकृअनुप
ICAR