

SAR Observations

Sl. No.	Institute Name	Audit Observations Nos.
1	ICAR Hqrs.	A.1.1
2	CPCRI, Kasargod	A.2.1 (i)
3	CPRI, Shimla	A.2.1 (ii)
4	NDRI, Karnal	B.1.1

ANNEXURE TO MANAGEMENT LETTER

SL.NO.	INSTITUTE NAME	AUDIT OBSERVATIONS NOS.
1	ICAR HQRS.	1, 2(iv), 3(i), 5, 8(iv), 18, 19
2	IARI	1
3	ASRB	1, 7, 13
4	DKMA	1, 3(ii), 6(ii), 7, 11
5	CIWA	1, 2(i)
6	CPCRI	1, 3(iv), 11, 22
7	NRCSS	1, 2(i), 3(iv)
8	CPRI	1, 2(iii), 6(iii)
9	CIPHET	1, 2(i), 2(iv), 7
10	CIFA	2(i)
11	VPKAS	2(ii)
12	CCARI, GOA	2(ii), 2(iii)
13	DCFR	2(v)
14	CICR	2(v), 11
15	ISSR, KOIZIKHODE	1, 3(iii), 3(iv)
16	SBI, COIMBATORE	3(v), 3(vii), 7, 14
17	IIOPR, PEDAVEGI	3(vi), 11
18	IVRI, BAREILLY	4, 11
19	NRCC, BIKANER	6(i)
20	IVRI, BENGALURU	6(iv)
21	NBAIR, BENGALURU	7
22	CTRI, RAJAHMUNDRY	7
23	IIMR, HYDERABAD	11
24	CIRCOT, MUMBAI	15
25	IIPR, KANPUR	16
26	CMFRI, KOCHI	16
27	NRC ON PIG	20
28	DWR, JABALPUR	21(i)
29	ATARI, BENGALURU	21(ii)
30	GENERAL INSTRUCTIONS	8 (all points), 9, 10, 17

**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 2019**

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. The financial statements include the accounts of 123 units of ICAR. Out of these accounts of 43 units were audited and comments included in the audit report. These financial statements are the responsibility of the ICAR's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:-

i. We have obtained all the information and explanations, except as stated in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

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

iv. We further report that:

A Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 4) - Rs. 1286.42 crore

The above includes closing balance of internal resource generation amounting to Rs. 263.46 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. 263.46 crore.

A.2 Assets

A.2.1 Fixed Assets (Schedule 5) - Rs. 4065.16 crore

(i) The above does not include the land held by the 5 Research Stations / Research Centres under **CPCRI Kasaragod**.

(ii) The above does not include huge areas of land for utilization on research for agriculture and other related activities and residential purpose in respect of **CPRI, Shimla**. The Institute revealed value of freehold land at Rs 1.53 crore whereas leasehold land has been shown as NIL. The entire land with CPCRI needs to be disclosed in the accounts. If no lease amount is being paid the area and the status of the land should be disclosed in the Notes to Accounts

B Income and Expenditure Account

B.1 Expenditure

B.1.1 Establishment Expenses (Schedule 16) - Rs. 3739.65 crore

The above includes provisions for Salary payable of Rs. 53.12 crore in respect of **National Dairy Research Institute (NDRI), Karnal** whereas the salary amounted to Rs. 5.31 crore. This has resulted in overstatement of Establishment Expenses with consequent understatement of Capital Fund and overstatement of Current Liabilities and Provisions by Rs. 47.80 crore.

C. Significant Accounting policies & Notes to Accounts (Schedule 22 & 23)

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

C.2 No disclosure has been made in accounting policy pertaining to taxation. ICAR has neither been filing income tax returns nor the exemption certificate from appropriate authorities been issued to ICAR.

C.3 Institute in its Schedule of accounting policy stated that they are following depreciation as prescribed in the Companies Act. This accounting policy is in contravention of Uniform format of account which prescribes depreciation rates prescribed in Income tax Act is to be followed.

D. Grants-in-Aid

ICAR received grant in aid of Rs.7564.54 crore during the year 2018-19. It utilized amount of Rs.7243.21 crore leaving an unspent balance of Rs. 321.33 crore as on 31st March 2019.

E. Management letter

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

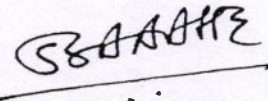
v. Subject to our observations in the preceding paragraphs, we report that the Balance, Sheet, Income & Expenditure Account and Receipt & Payments Account dealt with by this report are in agreement with the books of accounts.

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

(a) in so far as it relates to the Balance Sheet, of the state of affairs of the Indian Council of Agricultural Research as at 31 March 2019; and

(b) in so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit
(Central Expenditure)

Place : New Delhi

Date: 27.01.2020

Annexure to Management Letter

1. Current Liabilities and Provisions (Schedule 4) does not include liabilities for expenses amounting to Rs. 169.58 lakh pertaining to the year 2018-19 but not paid during the year {(ICAR Hqrs: Rs. 29.39 lakh, Indian Agriculture Research Institute (IARI) Delhi: Rs. 33.82 lakh, Agriculture Scientist Recruitment Board (ASRB) Delhi: Rs. 12.92 lakh, Directorate of Knowledge Management in Agriculture New Delhi (DKMA): Rs. 0.88 lakh, Central Institute for Women in Agriculture (CIWA), Bhubaneswar: Rs. 32.48 lakh, Central Plantation Crops Research Institute (CPCRI), Kasaragod: Rs. 20.54 lakh, National Research Centre on Seed Spices (NRCSS) Ajmer: Rs. 9.09 lakh, Central Potato Research Institute (CPRI), Shimla: Rs. 1.53 lakh, Central Institute of Post Harvest Engineering & Technology (CIPHET), Ludhiana: Rs. 8.58 lakh, and Indian Institute of Spices Research (IISR) Kozhikode: Rs. 20.35 lakh}. This has resulted in understatement of liabilities and overstatement of Capital Fund by Rs. 169.58 lakh.

2. **Fixed Assets (Schedule 5) - Rs. 4065.16 crore**

(i) The above does not include works amounting to Rs. 1384.66 lakh completed during the year but shown under Loans & Advances. This has resulted in understatement of Fixed Assets and overstatement of Loans & Advances by Rs. 1384.66 lakh as detailed below:-

(Amount in lakh)

Sl. No.	Name of unit of ICAR	Amount	Remarks
1.	CIWA, Bhubaneswar.	1292	Six buildings with estimated cost of Rs. 12.92 crore constructed by CPWD as deposit works (deposit amount Rs. 12.92 crore) have been handed over/taken over and already put to use by CIWA, Bhubaneswar, but these buildings have not been capitalized which resulted in understatement of Fixed assets by Rs. 12.73 crore (Gross Block) and overstatement of Current Assets, Loans and Advances to the same extent. Further, depreciation of Rs. 24.46 lakh for 2018-19 was also not provided which resulted in understatement of Expenditure and overstatement of Corpus/Capital Fund to the extent of Rs. 25.46 lakh.
2.	NRCSS Ajmer	81.32	-
3.	Central Institute of Freshwater Aquaculture (CIFWA) Bhubaneswar	8.47	The work 'Renovation to farm roads at CIFA' was allotted to CPWD and total advance payment of Rs. 34.94 lakh (2017-18: Rs. 22.15 lakh and 2018-19: Rs. 12.79 lakh) was made to CPWD. CPWD utilized Rs. 30.62 lakh for the completed work. However, the advance payment of Rs. 22.15 lakh (2017-18) was incorrectly capitalised under fixed assets (building) in 2018-19 and advance payment of Rs. 12.79 lakh was not adjusted in 2018-19. It resulted in understatement of Fixed Assets and overstatement of advances by Rs. 8.47 lakh (30.62-22.15).
4.	CIPHET, Ludhiana	2.87	The above does not include Rs. 2.87 lakh on accounts of Renovation of Bio Tech & Biochemical Engineering Lab which have been completed as on 31.03.2019.

(ii) The above include works amounting to Rs.28.74 lakh which have not been completed as on 31 March 2019 as detailed below. This has resulted in overstatement of Fixed Assets and understatement of Work-in-progress by Rs. 28.74 lakh.

(Amount in lakh)

Sl. No.	Unit of ICAR	Amount	Name of work
1.	Vivekananda Parvatiya Krishi Anusandhan Sansthan Almora(VPKAS), Almora	4.97	Repair of floor etc. Of workshop, tractor garage etc.
2.	Central Coastal Agriculture Research Institute Goa (CCARI) Goa	23.77	Construction of Poultry Parent Shed (Floor type/Deep litter in block-B).

(iii) The above includes work-in-progress of Rs. 298.76 lakh which have been completed as on 31 March 2019. This has resulted in understatement of Fixed Assets by Rs. 291.03 lakh, understatement of Depreciation by Rs. 7.73 lakh and overstatement of Work-in-Progress by Rs. 298.76 lakh.

(Amount in lakh)

Sl. No.	Name of Unit	Amount	Remarks
1.	CPRI, Shimla.	29.76	Assets amounting to Rs 29.76 lakh which were put to use were not capitalized by CPRI, Shimla . This has resulted in understatement of fixed assets by Rs 27.03 lakh, understatement of depreciation by Rs 2.73 lakh and overstatement of Capital work in progress by Rs.29.76 lakh.
2.	CCARI, Goa	269	The work namely construction of Farmer Exhibition Cum Community Hall/Yard at CCARI, Goa amounting to Rs. 2.75 crore was completed fully and handed over to the Institute by in December 2018 As per Form-65 total expenditure for the above work is shown as Rs. 2.69 crore as on 31.03.2019 and the balance of Rs. 6.97 lakh remained with CPWD. However, the Institute has not capitalized the above amount of Rs. 2.69 crore. This has resulted in understatement of fixed assets by Rs 269 lakh, understatement of depreciation by Rs 5 lakh and overstatement of Capital work in progress by Rs.274 lakh.

(iv) The above does not includes work-in-progress amounting to Rs.120.96 lakh. The same has been shown under Loans, Advances & Deposits. This has resulted in understatement of Capital Work-in-Progress and overstatement of Loans, Advances & Deposits by Rs.120.96 lakh.

Sl. No.	Name of unit of ICAR	Amount (in lakh)
1.	ICAR Hqrs.	114
2.	CIPHET, Ludhiana	6.96

(v) Advances to CPWD amounting to Rs. 392.67 lakh have been shown under Work-in-Progress in the above schedule instead of Loans & Advances. This has resulted in understatement of Loans & Advances and overstatement of Work-in-Progress by Rs. 392.67 lakh.

(Amount in lakh)

Sl. No.	Name of the unit of ICAR	Amount	Details
1.	Directorate of Coldwater Fisheries Research (DCFR) Nainital	45.67	Advance given to CPWD for procurement and construction of Trout mill and shed for DCFR field center
2.	Central Institute of Cotton Research (CICR), Nagpur	347	WIP of Rs. 4.91 crore shown in the accounts include advances of Rs. 347 lakh for which work has not started

3. Current Assets, Loans and Advances (Schedule 7) - Rs. 2742.87 crore

(i) The above does not include the outstanding guest house charges of guest house of **ICAR (HQ)** at NASC complex amounting to Rs. 0.74 lakh. This had resulted in understatement of Current Assets, Loans and Advances & Capital Fund by Rs. 0.74 lakh.

(ii) The above includes income accrued on loans and advances of Rs. 13.27 lakh in respect of **DKMA, New Delhi** whereas the actual accrued interest is Rs. 2.22 lakh. This has resulted in overstatement of Current Assets, Loans and Advances & Capital Fund by Rs. 11.05 lakh.

(iii) The above does not include the closing balance of **Indian Institute of Spices Research (IISR), Kozhikode**, bank account No. 3481900072 at SBI Kozhikode. As per the cash book and bank Statement, there is a balance of Rs. 1.20 lakh as on 31-03-19. This has resulted in understatement of Current Assets, Loans & Advances and Capital Fund by Rs. 1.20 lakh.

(iv) The above does not include inventories of Rs. 89.97 lakh (closing stock of seeds at NRCSS, Ajmer: Rs. 2.76 lakh, closing stock of the farm produce held by the IISR Kozhikode, and its Regional Stations/Centers: Rs. 23.28 lakh and closing stock of the farm produce held by the CPCRI, Kasaragod and its Regional Stations/Centers: Rs. 63.93 lakh). This has resulted in understatement of Current Assets & Capital Fund by Rs. 89.97 lakh.

(v) There was a difference of Rs. 39.82 lakh in the Cash and Bank balances between Receipt and Payment account and Schedule 7 (Current Assets, Loans & Advances) of **Sugarcane Breeding Institute (SBI), Coimbatore** which needs reconciliation.

(vi) Advances of Rs. 2.22 lakh has been taken twice in the above schedule by **Institute of Oil Palm Research (IOPR), Pedavegi**. This has resulted in overstatement of Current Assets, Loans and Advances & Capital Fund by Rs. 2.22 lakh.

(vii) The above does not include the security deposits of Rs. 10.72 lakh with Tamil Nadu Electricity Board in respect of **Sugarcane Breeding Institute (SBI), Coimbatore**. This has resulted in understatement of Current Assets and Capital Fund by Rs. 10.72 lakh.

4. Income from Sales/Services (Schedule 8) - Rs. 64.36 crore

There was difference in the amount of sale of following items in **Indian Veterinary Research Institute (IVRI), Bareilly** which needs to be reconciled.

(Amount in Rs.)

Item	As per records	As per annual account	Difference
Dairy product	2,41,62,362	2,11,14,398	30,47,964
Fruits & Vegetables, meat product and other product	9,84,882	8,89,251	95,631
Total	2,51,47,244	2,20,03,649	31,43,595

5. Other Income (Schedule 14) does not include the income of ICAR guest house (Room Rent, NASC bookings, electricity & licence fees etc.) of Rs.3.00 crore pertaining to the year 2018-19. This has resulted in understatement of Other Income and Capital Fund by Rs. 3.00 crore.

6. Depreciation (Schedule 5) - Rs. 380.08 crore

(i) **National Research Centre on Camel (NRCC), Bikaner** has not charged depreciation of Rs 1.20 lakh on vehicle & vessels @ 15 per cent during 2018-19. This has resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs.1.20 lakh.

(ii) Incorrect calculation of depreciation by **DKMA, Delhi** resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs. 46.73 lakh as detailed below:

Asset	Opening	Addition	Rate of depreciation	Depreciation as calculated by DKMA	Depreciation actually allowable	Difference (in Rs.)
Vehicle & Vessels	10.15.458	NIL	10%	NIL	1.01.545	1.01.545
Computer & Peripherals	2.76.78.505	11.68.882	20%	11.98.990	57.69.477	45.70.487
Library Books	33.93.99.593	1.89.003	10%	3.39.57.592	3.39.58.859	1.267
Total				3,51,56,582	3,98,29,881	46,73,299

ICAR in the reply stated that the depreciation charged by them is correct but the supporting documents (working paper of depreciation) were not furnished due to which the reply could not be verified.

(iii) Depreciation has been short charged on various assets of **CPRI, Shimla** to the extent of Rs. 15.53 lakh. This resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs. 15.53 lakh.

ICAR in the reply stated that the depreciation charged by them is correct but the supporting documents (working paper of depreciation) were not furnished due to which the reply could not be verified.

(iv) Detailed scrutiny of Schedule 5- Fixed Assets in comparison with the details of Assets Register for the year 2018-19 revealed that depreciation on assets was overstated by Rs. 3.79 lakh by **IVRI Bengaluru**. This has resulted in overstatement of Depreciation and understatement of Fixed Assets by Rs.3.79 lakh.

ICAR in the reply stated that the depreciation charged by them is correct but the supporting documents (working paper of depreciation) were not furnished due to which the reply could not be verified.

7. Prior Period Expenditure (Schedule 21) does not include Prior period expenses of Rs. 177.43 lakh (ICAR Hq: Rs. 51.89 lakh, **DKMA Delhi**: Rs. 0.89 lakh, **ASRB Delhi**: Rs. 42.56 lakh, **CTRI Rajamundry**: Rs. 8.26 lakh, **CIPHET, Ludhiana**: Rs. 61.62 lakh, **NBAIR, Bengaluru**: Rs. 4.45 lakh and **SBI Coimbatore**: Rs. 7.76 lakh). This resulted in understatement of Prior Period Expenditure and overstatement of Administrative Expenditure by Rs. 177.43 lakh.

8. **Significant Accounting Policies & Notes to Accounts (Schedule 22 & 23)**

- (i) Rate of depreciation charged on the asset head 'Other Assets' may be disclosed in "Significant Accounting Policies".
- (ii) Reference of GPF Accounts being maintained separately has not been given in the Notes on Account.
- (iii) Out of 53,494 acres of land of ICAR, 48.57 acres is reported as disputed/ encroached. The fact should be disclosed in Notes to accounts.
- (iv) An amount of Rs. 54.21 lakh deducted by Bank on account of TDS lying un-reconciled in the BRS since 30.4.2016 in **ICAR General Account**. The Council should disclose its taxation status and if exempt from payment of tax the amount should be shown under Current Assets.

9. **Assurance on Bank/Fixed Deposit Balance**

The complete information/records pertaining to bank accounts such as bank reconciliation statements, bank certificates in support of balance shown in the accounts & details of investments in respect of its units was not provided to audit. In view of the above the audit is not able to verify the balances of bank and investments shown in the accounts.

10 ICAR units receive grants from ICAR Hqrs. (budget) as well as from other ICAR units for different schemes and prepare annual accounts at their end. However, each unit of ICAR shows expenditure/ utilization made by them in respect of all the grants they receive, irrespective of the sources in their accounts.

Since inter-unit releases/refunds take place, certain modifications/adjustments are being made in consolidated accounts to depict grants. This practice of inter-units releases/refunds of grants should be avoided and grants should be released/refunded from ICAR Headquarters to units and vice versa.

This is being pointed out since 2016-17. ICAR has stated that a software based unified and centralized method of accounting could possibly resolve accounting of such inter-unit releases towards which the ICAR is making efforts. On complete adoption/implementation of the same (ERP-FMS), accounting of inter-unit releases/refund in appropriate manner without any modification/adjustment being taken place at present will be ensured.

11. Differences were observed between the figures shown in the accounts and details furnished to audit as detailed below:-.

(Amount in lakh)

Sl. No.	Name of Unit of ICAR	Head of Accounts	Amount as per the accounts	Amount as per the details furnished to audit/records	Difference
1.	DKMA, New Delhi	Library books addition during the year	1.76	1.89	(-) 0.13
2.	CPCRI Kasaragod	Capital work-in-progress	244.95	292.42 Register of Deposits	(-) 47.47
3.	Indian Institute of Research (IIMR), Hyderabad	Capital work-in-progress	75.48	1.69 (CPWD Form 65)	73.79
4.	CPCRI Kasaragod	Loans and Advances (Deposits)	4.20	21.91	(-) 17.71
5.	DKMA, New Delhi	Sale of publications	83.94	75.44	8.5
6.	IOPR, Pedavegi	Addition of Fixed Assets during the year	30.97 (Building Rs. 12.77 lakh and Tanks & Ponds: Rs. 18.20 lakh)	29.18 (Building Rs. 11.17 lakh and Tanks & Ponds: Rs. 18.01 lakh) (CPWD form 65)	1.79
7.	IVRI Bareilly	Fixed Assets addition during the year for Laboratory Apparatus Scientific Equipments	27.76	221.28	(-)193.52
8.	CICR Nagpur	Addition of Fixed Assets during the year	249	247	2

This needs to be reconciled.

12. Bank reconciliation statement

BRS of 21 ICAR units revealed following un-reconciled amounts totalling Rs.126.30 crore as on 31.03.2019 (detailed in **Annexure I**):

- (i) An amount of Rs.1.54 crore represents cheques issued but not en-cashed ranging from August 2017 to December 2018. The adjustment of these amounts may be done at the earliest.
- (ii) An amount of Rs.113.25 crore represents amounts credited by bank but not taken in cash books ranging from March-12 to March 2019. An early reconciliation should be done by the Council.

(iii) An amount of Rs. 1.76 crore has been shown as cheques deposited in banks but not credited by banks ranging from December 2005 to December 2018. The amount of Rs. 46.19 lakh (IARI Account No.00017) pertained to December 2005. The matter should be pursued with the Banks at the earliest.

(iv) An amount of Rs.9.75 crore represents amount debited by bank but not taken in cash books ranging from January 2011 to March 2019. The adjustment of these amounts along with pursuance with bank may be done at the earliest.

→ 13. 1.55 acre of land was allotted to **ASRB, New Delhi** by ICAR in March 2017. It was neither taken in fixed assets nor any disclosure made in this regard.

14. **Sugarcane Breeding Institute (SBI), Coimbatore** had neither shown the funds received from ICAR Hqrs (Council share of Rs. 2.58 crore and Scheme funds Rs. 17.80 lakh) as income nor the expenditure incurred from those funds as expenditure in the accounts of 2018-19.

15. An amount of Rs. 10.90 lakh has been shown under the head closing Inventories of Stores and Spares under Schedule 7: Current Assets, Loans & Advances in **Central Institute for Research on Cotton Technology (CIRCOT), Mumbai**. However, from working sheet of the accounts, it was observed that the Institute has shown closing balance of stores adopting sale value of the stores instead of cost of procurement thereof which is contravention of the disclosed SAP.

16. As per the Significant Accounting Policy, No 8, Earmarked Funds-Welfare Fund represents the allocation of a specific percentage of the intellectual fee levied against and recovered from sponsored research projects, consultancy projects and technical services. Following units did not transfer the specific amount to the Earmarked Fund which resulted in understatement of Earmarked Fund. Amount could not be quantified.

Sl. No.	Name of Units	Income from royalties
1	Indian Institute of Pulses Research (IIPR), Kanpur	29.097
5	Central Marine Fisheries Research Institute, Cochin	4.24.052

17. The amount of finished goods (farm produce of ICAR units lying in hand) should be depicted in Current Assets and appropriate method of valuation should be disclosed in notes to accounts.

18. The advances pertaining to capital account (ICAR Hqrs.) amounting to Rs. 1.08 crore pertains to the period from 2001 to 2003. These should be settled at the earliest.

19. The year wise breakup of advances amounting to Rs.79.79 crore (Schedule 7) pertaining to **ICAR HQ** were not provided to audit.

20. **National Research Centre on Pig, Guwahati**

Capital Accounts was overstated by Rs. 31.32 lakh due to considering advances of Rs. 31.32 lakh as utilisation and Current Liabilities & Provisions was understated by the same amount.

21. Grant-in-aid/Subsidies (Schedule 9) - Rs. 6907.41 crore

(i) In the accounts of **Directorate of Wheat Research (DWR), Jabalpur**, there was a difference of Rs 55.55 lakh in Grants in aid as per Receipt and Payment Account and Schedule of Grants/Subsidies (Schedule 9) of Income & Expenditure Accounts. This needs to be reconciled.

(ii) An amount of Rs. 67.08 lakh released by ICAR headquarters New Delhi to **Agriculture Technology Application Research Institute (ATARI), Bengaluru**, was not accounted for in the annual account for 2018-19 by **ATARI, Bengaluru**. This needs to be reconciled.

22. As per the Significant Accounting Policy No.3.2 Progeny of livestock are set up as assets when they are born by assigning values based on expenditure incurred on prenatal and postnatal care of the mother and enhanced till their attaining particular ages, by the expenditure on their upkeep and feed. These items of expenditure are capitalised as the value of the progeny, by credit to Capital Reserve

However in **CPCRI Kasargod** no valuation of Progeny of livestock was made to be included in annual accounts which is contravention of the disclosed Policy. Only the value of the livestock purchased was shown under Fixed Assets. Moreover the details of patents and other intellectual property rights awarded to CPCRI Kasargod and revenue generated in this regard was not maintained by the Institute.

Annexure-I

(Amount in Rs)

Sl. No.	ICAR unit / Bank Account No.	Cheques issued but not cleared (+)	Credit given by bank but not booked in cash book (+)	Cheques deposited but credit not given by bank / Unrealized Credit (-)	Debit raised by bank but not booked in cash book (-)
1	NIPB, Delhi/ 00089		5355728(Jun to Mar 19)	-	-
2	NDRl, Karnal/48352	-	10066826 (July-17 to Mar-19)	-	1651947 (Jan-17 to Mar-19)
3	IVRI, Izatnagar/35293	451035(Mar -18 to Dec-18)	128554922 (Dec-12 to Mar-19)	4968657(Apr-16 to Dec-18)	59909678(Jan-11 to Mar-19)
4	CIRB, Hisar/97010	-	-	600000	-
5	CCARI, Goa	-	2059584(July -17 to Jan-19)	-	1180438(May-11 to Oct-18)
6	RCER, Patna/ 37143	-	4316123(Mar -12 to Mar-19)	656329(Feb-15 to Dec-18)	
7	NIANP, Bangalore / 08819		600529 (Sep-18 to Mar-19)	-	-
8	CIFE, Mumbai/55212	1572673 (Aug-17 to Dec-18)	6512053(Mar -17 to Mar-19)	-	2555708(Feb-17 to Mar-19)
9	IISR, Kozhikode/10771		1941200 (Feb-17 to Mar-19)	-	-
10	CTCRI, Thiruvananthapuram/05533		863187 (Dec-18 to Mar-19)	-	-
11	CPRI, Shimla/29711		1115115(Feb -18 to Mar-19)	-	-
12	CIARI, Port Blair/02161	702290 (Jan-18 to Sep-19)	-	-	-
13	IISS, Kushmaur, Mau /73977	-	8218545(Oct -18 to Mar-19)	-	-
14	IIRR, Hyderabad/70145		774506 (Aug-18 to		

Sl. No.	ICAR unit / Bank Account No.	Cheques issued but not cleared (+)	Credit given by bank but not booked in cash book (+)	Cheques deposited but credit not given by bank / Unrealized Credit (-)	Debit raised by bank but not booked in cash book (-)
			Mar-19)		
15	CTRI, Rajahmundry/02171	-	-	-	1162842(Feb-18 to Mar-19)
16	ICAR-HQ / 31428		159588558 (Apr-18 to Mar-19)	-	-
17	ICAR-General A/c /29362	-	199485357 (July-17 to Mar-19)	-	-
18	ICAR-General A/c / 30898	-	396007324 (Jun-17 to Mar-19)	5421310 (Apr-16)	-
19	IARI / 00017	9369009 (up to Dec-2018)	47939896 (Feb-17 to Mar-19)	4619000 (Dec-05 to Dec-18)	16061304 (Mar-08 to Mar-19)
20	IARI /00040	3304237 (Nov-17 to Dec-2018)	152204333 (Jan-13 to Mar-19)	465000 (Jun-14 to Dec-2018)	14448905 (Jan-14 to Mar-19)
21	IARI /00074	-	6858480 (Aug-14 to Mar-19)	909000 (Aug-14 to Oct-18)	576297(Jun-14 to Mar-19)
Total		15399244	1132462266	17639296	97547119