

Annexure to Management Letter

1. Capital Fund (Schedule 1) – Rs. 5966.37 Crore

- i. NIAP (National Institute (formerly Centre) of Agricultural Economics and Policy Research) purchased Assets amounting to Rs 76.93 lakh (Schedule 5) but the same has been added in Balance Sheet Rs 75.59 lakhs which resulted in understatement of Capital Fund and overstatement of Assets by Rs 1.34 lakh.
- ii. NIAP reduced amount of Rs 41.36 lakh from Capital Fund which included Revenue generated by unit, less recovery of loans, excess advance paid to CPWD in previous years and purchase of assets in previous years as revenue generated. This resulted in understatement of Capital Fund and Current Asset by Rs 41.36 lakh.
- iii. NBPGR (National Bureau of Plant Genetic Resources) has shown addition of Fixed Assets of Rs. 9.12 crore but grant utilized for Capital Expenditure was shown as Rs 8.32 crore which resulted in understatement of Capital Fund and overstatement of Current Asset by Rs 0.79 crore.
- iv. NBPGR reduced an amount of Rs 3.86 crore of Revenue Receipts which resulted in understatement of Capital Fund and Current Asset by Rs 3.86 crore

2. Earmarked/Endowment Fund (Schedule -3)

- i. The audit has observed that the opening balance and closing balance of Earmarked and Endowment Fund of some units show same balance. These funds are invested in bank which generates interest, which should have been added to the concerned funds in pursuance of ICAR significant accounting policy in respect of Endowment fund. However, the opening balance and closing balance of Earmarked and Endowment Fund are same, exhibiting the fact that interest generated thereupon has not been added to concerned Endowment Fund.

3. Current Liabilities and Provisions (Schedule 4) – Rs. 1286.08 Crore.

- i. The above does not include an amount of Rs 65.26 lakh of Outstanding Expenses in respect of ICAR Headquarters. These expenses relate to FY 2019-20 and in the event of being unpaid, a provision to that effect requires to have been created in the Accounts as Outstanding Liabilities, however the same has not been created. Non provisioning of same has resulted in understatement of Current Liabilities and Expenses as well by Rs 65.26 lakh.
- ii. The above does not include Liabilities for expenses amounting to Rs 12.92 lakh for the year 2018-19 but not paid during the year pertaining to ASRB (Agricultural Scientists Recruitment Board), Delhi. This has resulted in understatement of Liabilities and overstatement of Capital Fund by Rs 12.92 lakh. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20.
- iii. The above includes an amount of Rs. 24.63 lakh of EMD (earnest money deposit) retained with NRCG (National Research Centre for Grapes) after the expiry of validity period, which has not been taken as Income. This resulted in overstatement of Current Liabilities and understatement of Income by same amount. The above also includes an

amount of Rs 7.51 lakh of EMD (earnest money deposit) retained with the DOGR (Directorate of Onion and Garlic Research) after the expiry of validity period, which has not been taken as Income. This also has resulted in overstatement of Current Liabilities and understatement of Income by same amount.

- iv. In DMAPR (Directorate of Medicinal and Aromatic Plants Research) the provision of Rs 17.86 lakh towards payment to outsourced staff was not made in Current Liabilities and Provision for the year 2019-20, which resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs. 17.86 lakh for the year 2019-20. NBPGR did not make provision for payment of contractual manpower of Rs 7.55 lakh due in March but paid in April which resulted in understatement of Liabilities and overstatement of Current Assets by the same amount.

4. **Current Assets, Loan and Advances (Schedule 7) – 3281.20**

i. Claims Receivable 19.13 crore

(a) The above does not include Tax Deducted at Source (TDS) of Rs 1.52 crore (Rs. 0.54 crore + Rs. 0.98 crore) in respect of ICAR Headquarters unit.

In ICAR Headquarters, Bank (SBI) deducted TDS of Rs 0.54 crore on its earned interest income. ICAR Headquarters, being a registered society financed by Government of India, requested bank for refund of TDS income on the ground of non-applicability of TDS for registered society financed by Government of India, however the same could not be refunded as it was already remitted to Government Account by the Bank. The amount of Rs 0.54 crore was being shown as Income in Cash Book of ICAR Headquarters, but in the event of non-refund of TDS, the same was written back from Cash Book to reconcile with Bank Balances. In fact, the amount of deducted TDS of Rs 0.54 crore was required to have been shown as TDS Receivable along with corresponding Interest Income and Benefit claimed on filing of IT return, however the same was not done.

(b) CICR (Central Institute for Cotton Research), Nagpur rendered services of BT testing, hybrid cotton testing etc. to various firms. These firms while making payment to CICR, Nagpur deducted TDS of Rs 97.77 lakh. Deducted TDS are to be shown in accounts as TDS Recoverable along with corresponding Income and its benefit be claimed while filing Return for Income Tax Assessment. However, the same is not being reflected in the Books of Accounts of CICR, Nagpur.

Non-accounting of TDS Receivable and its corresponding Income in the Books of Accounts in respect of the aforesaid two units (ICAR Headquarters and CICR, Nagpur) has resulted in understatement of Claims Receivables and of Income as well for the year by Rs 1.52 crore.

- ii. The above includes an amount of Rs. 1,05,62,463 including Sundry Debtors of amount Rs 94,16,838 belonging to NDRI, (National Dairy Research Institute) Karnal and Rs. 11,45,625 belonging to CIFE, Mumbai (Central Institute of Fisheries Education). The

amount of Rs. 94,16,838 (NDRI Karnal) is yet to be recovered as the fraud case relating fraudulent payment of Fellowship to RA/SRF under NICRA (National Initiative on Climate Resilient Agriculture) project of Plan scheme during 2013-14 to 2015-16 is still being investigated. As the matter is still being investigated and outstanding for more than 3 years, and its chances of recovery seems to be quite remote so adequate provision to that effect should have been created.

Besides, the amount of Rs. 11,45,625 (CIFE, Mumbai) has been outstanding since 1998-99 for consultancy charges of MFV, Saraswati. As the amount is outstanding for more than 21 years, and its chances of recovery seem to be quite remote so adequate provision to that effect should have been created. Non creation of provision to that effect has resulted in overstatement of Sundry Debtors as well as of Surplus shown in Income and Expenditure Account and of provision of Doubtful Debts (Current Liability) by Rs. 1,05,62,463.

- iii. The above includes an amount of Rs. 1,79,525 shown in respect of fertilizer as part of Inventories in Current Assets in the Annual Accounts of NRCB (National Research Centre for Banana), Tiruchirappalli. However, in the Consolidated Balance Sheet of ICAR, the above mentioned amount constitutes a part of Sundry Debtors. This has led to wrong classification of Inventory Items as Sundry Debtors in Consolidated Accounts.
- iv. The above does not include Security Deposits of Rs 10.72 Lakh with Tamil Nadu Electricity Board in respect of SBI (Sugarcane Breeding Institute) Coimbatore. This has resulted in understatement of Current Assets and Capital Fund by Rs 10.72 Lakh. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.
- v. The above includes Rs 30.96 lakh as Income Accrued of NDRI (National Dairy Research Institute) Bengaluru unit. The above amount pertains to sale of milk & milk products. Sale Receipts pending realization are required to be shown under Sundry Debtors, however the same have been wrongly shown as Income Accrued. Thus wrong classification of the same has resulted in an overstatement of Income Accrued and understatement of Sundry Debtors by Rs 30.96 lakh
- vi. The above Head includes Advances paid by NBFGR (National Bureau of Fish and Genetic Resources) of Rs 920.28 lakh to CPWD (year 2013-14 to 2019-20). However, it was reflected as Capital Work-in-Progress (Schedule-5) instead of Current Assets, Loans & Advances. Hence, the Current Assets, Loans & Advances was understated by Rs. 920.28 lakh and Fixed Assets were overstated by the same amount.
- vii. The above head also includes a Bank Draft of Rs 5.22 lakh, which was prepared for payment of e-journals by IIPR (Indian Institute of Pulses Research) but not paid to the concerned agency as the e-journals were not received. The Institute has, however, capitalized the Amount in Schedule-5 under head Library books. This resulted in overstatement of Books by Rs 5.22 lakh and understatement of Current assets, Loans & Advances by the same amount.

The Institute needs to recalculate the depreciation accordingly on the above head and incorporate suitably.

viii. **Mismatch in balances of Fixed Assets**

The audit has observed that the closing balance of certain Fixed Assets for the year 2018-19 does not match with their corresponding opening balance for the year 2019-20. In practice, the derived closing balance of previous year is carried forward as the opening balance for the next year, however the same is not getting matched.

- ix. The above does not include fixed assets created in respect of Works completed during the year, but is still shown under Loans and Advances. This has resulted in understatement of Fixed Assets and overstatement of Loans and Advances as detailed below

CIWA (Central institute for women in agriculture), Bhubaneswar	The buildings with estimated cost of Rs 12.92 crore constructed by CPWD (Deposit 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 till 2019-20, despite being pointed out by audit in 2018-19. This has resulted in understatement of Fixed Assets by Rs 12.92 crore (Gross block) and overstatement of Current Assets, Loans and advances to the same extent. Further depreciation of Rs 23.45 Lakh was also not provided which resulted in understatement of the expenditure and overstatement of the Corpus / Capital Fund to extent of Rs 23.45 lakh.
CIPHET (Central Institute of Post-Harvest Engineering & Technology), Ludhiana	Balance amounting to Rs 52.88 Lakh on account of Renovation of Bio Tech and Bio chemical engineering Lab have still not been adjusted, despite the work relating to Renovation of Bio Tech and Bio chemical engineering Lab being completed and asset created during FY 2019-20

- x. In DOGR (Directorate of Onion and Garlic Research) Pune, Outstanding Advances with CPWD amounting to Rs. 39.56 lakh have not been capitalized after completion of work which resulted in overstatement of Capital Work-in-Progress and understatement of Fixed Assets by the same amount in addition to this depreciation to the extent of Rs. 3.39 lakh has also not been calculated by this amount.

5. **Administrative expenses (Schedule 18)- Rs. 664.26 crore**

- CRIDA (Central Research Institute for Dryland Agriculture), Hyderabad has given advances to CPWD for both capital and revenue works. However, one work which was in capital expenditure was misclassified as revenue and vice-versa resulting in understatement of work in progress in Schedule-5- Fixed assets and overstatement of expenditure in Schedule 18 Administrative expenses to the extent of Rs. 43.81 lakh.
- In respect of ICAR headquarters the above does not include an amount of Rs 2.50 crore being released as grant to Indian Grassland & Fodder Research Institute, Jhansi. The

above amount was released as grant to Jhansi unit for undertaking Repair & Maintenance work. Wrong treatment of aforesaid amount has resulted in overstatement of Administrative Expenses (Schedule 18), overstatement of Grant (Schedule 9) by Rs. 2.50 crore each.

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

- i. In respect of ATARI ZONE 1 – Ludhiana (Agricultural Technology Application Research Institute), Prior Period Expenditure does not include Rs 11.95 lakh on account of pay arrear on account of 7th pay commission as well as income tax payable from 2016-17 to 2018-19 which has been paid during 2019-20. Non accounting of the same under Prior Period Expenditure (Schedule 21) during year 2019-20 has resulted into understatement of the Prior Period Expenditure and overstatement of the current year establishment expenses by Rs. 11.94 Lakh.
- ii. In respect of ICAR Headquarters the above does not include amount of Rs 50.95 lakh in respect of payment made for expenses to certain vendors/agencies for the Prior Period pertaining to FY 2018-19. These expenses pertaining to previous financial year i.e. 2018-19 are paid in Current Financial Year i.e. 2019-20, however the same has been booked as Current Year Expenses. Given its nature, the same should have been accounted for as Prior Period Expenses. Non-accounting of above as Prior Period Expenses has resulted in understatement of Prior Period Expenses and overstatement of Administrative Expenses.

7. Income

- i. A kind reference is invited to AS 12 (Accounting standard 12) where Para 8 stipulates for treatment of Grants related to Specific Fixed Assets. It prescribes two methods of presentation of Grants in Financial Statements related to Specific Fixed Assets. Under one method, the Grant is shown as a deduction from the Gross Value of the Asset concerned in arriving at its Book Value. While, under the other method, Grants related to Depreciable Assets are treated as Deferred Income and is recognized in the Profit and Loss Statement on a systematic and rational basis. Such allocation of income is usually made over the periods and in the proportions in which depreciation on related assets is charged.

It was observed that in ICAR, Fixed Assets are being created out of Capital Grant- In - Aid received from Government agencies. The created Fixed Assets are being shown at its Historical Cost Value and depreciation thereupon is systemically charged on rational basis at applicable rate over a period of time. ICAR, in respect of Fixed Assets created out of Capital Grant, charged depreciation of Rs 356.42 crore, and is showing it as Expenses in Income & Expenditure Account. Accordingly, in pursuance of above provision of AS 12, ICAR was also required to have transferred Capital Grant proportional to corresponding charged depreciation amount of Rs 356.42 crore as Deferred Income. However, the amount of Capital Grant proportional to charged depreciation amount has not been transferred as Deferred Income. This has resulted in wrong presentation of grant and understatement of Income by Rs 356.42 crore.

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- ii. In respect of Head Quarters, the above does not include amount of Rs 13.78 lakh received for booking of lecture hall, auditorium and other hall pertaining to Current Financial Year 2019-20. The same has not been taken as Income for the Current year resulting in to understatement of Income by 13.78 lakh and understatement of Claims Receivables for the year by the same amount.

Other Income (Schedule 14) – Rs 281.05 Crore.

- iii. The above includes Rs. 2.45 lakh assets acquired out of Grants (free of cost) by NIAP (National Institute of Agricultural Economics and Policy Research) which resulted in overstatement of Income and understatement of Capital fund by the same amount.

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

- i. In respect of Headquarters, according to Significant Accounting Policy no. 2, certain items of Income are recognized on collection/receipt- which include Sale of publications/journals/information services, Water & electricity charges, Application fees, Sale Proceeds of farm produce fruits & vegetables, sale proceeds of scrap, unserviceable stores/empties, sale of Tender papers, sale of application forms, Telephone charges, Guest House charges, Registration fees, Interest on Bank Account. However, Significant Accounting Policy is deficient to that extent as it did not disclose that License fee is also accounted on collection / receipt basis.
- ii. In respect of Headquarters, Significant Accounting Policy no 7 on Investments, except in case of permanent diminution in their value states that 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.
- (A) 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.
- (B) The policy also does not specify whether the Investment refers to Investment of endowment funds, government grants or revolving funds.
- iii. Rate of depreciation charged on the Asset Head, other Assets may be disclosed in the Significant Accounting Policy.
- iv. ICAR- 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 (to be done on actuarial basis).

- v. ICAR- No disclosure has been made in accounting policy pertaining to Taxation. ICAR has neither been filing Income Tax return nor exemption certificate from appropriate authorities has been issued to ICAR.
- vi. As per the Significant Accounting Policy No 3.2, progeny of livestock is set up as Assets when they are born by assigning the values based on the expenditure incurred on prenatal and post-natal care of the mother and the enhances, till their attaining the particular ages, by the expenditure on their upkeep and feed. These items of expenditure are capitalized as the value of the progeny. However, in CPCRI (Central Plantation Crops Research Institute), Kasargod , no value for progeny of livestock was included in Annual Accounts, which is a contravention of the disclosed policy. Only the value of the livestock purchased was shown under Fixed Assets. Moreover, the details of Patents and other IPR awarded to CPCRI Kasargod and Revenue generated in this regard was not maintained by the Institute.

Despite being pointed by audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.
- vii. The annexure to Schedule 7A of CICR (Central Institute for Cotton Research), Nagpur mentions two bank Accounts i.e. one operative (Balance Rs 68,38,261) and the other dormant. However, the annexure does not mention the details of date since the account is lying dormant along with the reasons thereof and the balance which is basically the funds received from ICAR, other Institutes that is lying in the bank which should have been remitted to ICAR, other Institutes. Notes to Accounts are deficient to the extent that they do not give the details about this dormant bank account along with reasons for the same.
- viii. In respect of ATARI, Ludhiana, inviting a reference to Policy at Sr. No. 8 wherein it is mentioned about '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 the deceased employees, Ex-gratia payments to employees/scholarship/ hostel/subsidy/cash awards etc. The balance fund is invested and the income from the investment is added to the fund'. In Annual Accounts, no intellectual fee was recovered from sponsored research projects. Further, no investment out of this intellectual fee was made. Thus, policy at Sr. No. 8 is not accurate.
- ix. As per rules in Annual Accounts, Significant Accounting Policies may be depicted and detail may be explained in notes on Accounts.

During the audit of certification of Annual Accounts of IIWBR- Karnal (Indian Institute of Wheat and Barley Research) for the year 4/2017 to 3/2020 revealed that Significant Accounting Policies and Notes to Account have not been incorporated in the Annual Accounts. In the absence of which, it could not be ascertained as to what method of depreciation was adopted by the Regional Office and whether accounts are maintained on accrued basis or cash-basis. The depreciation is to be calculated either as per company Act 2013 or Income Tax Act 1961. But no such disclosure was made in the Annual Accounts.

9. General

- i. Non- disclosure of the investment of Earmarked/Endowment fund as separately in Schedule 6 in respect of CIFT (Central Institute of Fisheries Technology), Kochi.

As per Schedule 3 Earmarked/Endowment Fund, there was a balance of Rs.30.09 Lakh under the Earmarked/Endowment fund. However, the investment of the same was not separately disclosed. The amount of Earmarked/Endowment Fund should have been invested separately and depicted in Schedule 6 Investment from Earmarked/Endowment Fund.

- ii. CIFT, Kochi possess the following Intellectual Property Rights: -

1. Trademarks	-	Nine cases
2. Industrial design	-	one case
3. Copy rights	-	two cases

However, these intangible assets were not valued and taken into the Annual Accounts (Schedule 5) Fixed Assets of the balance sheets.

- iii. In respect of ATARI Zone-1 Ludhiana, the above includes an amount of Rs 3.01 lakh on account of "Cheque issued but not presented" which has been booked as payments in Receipts & Payments Accounts while only cash payments/Receipts should be included in Receipts & Payments A/c. This has resulted into understatement of Receipts and overstatement of Expenditure by Rs.3.01 lakh. This has also resulted in understatement of Bank Balances by Rs 3.01 Lakhs.
- iv. No disclosure was made in Notes to Accounts pertaining to taxation. ICAR-ATARI had not been filling income tax returns. Moreover, exemption certificate from approved authorities was also not issued to ICAR-ATARI, Ludhiana.
- v. CRIDA (Central Research Institute for Dryland Agriculture), Hyderabad was operating three current accounts with SBI. However, Account no. 34848163447 was not reflected in Schedule- 7A - "Details of Bank Balances". The same may be reconciled.

Other Income- Rs 281.05 crore (Schedule 14)

- vi. The above Schedule includes Miscellaneous Income which is grand total of sub components
1. Sale Proceeds of unserviceable stores / empties
 2. Waste Paper
 3. Tender Papers, Application Forms
 4. Advertisement charges
 5. Other miscellaneous Income

The Schedule depicts the aggregate total of these items which is not appropriate as the Sale Proceeds should be depicted against each item in the sub head. Item wise depiction of Sale Proceeds is necessary as Institute can treat the Sale Proceeds of only those items

in other Income which are its own assets. If assets created out of grants are disposed of they need to be remitted back to the government and not be treated as Income.

vii. **Other Research Expenditure– Rs 174.84 crore
(Rs 169.87 crore -Government Grant and Rs 4.97 crore)**

The above head is deficient and inconclusive to the extent that it does not disclose the nature of items along with expenditure spent on them out of government grants. This is especially necessary given that these expenses constitutes 38 percent of the total Research and Operational Expenditure.

viii. **Other Research Expenditure – Rs 174.84 crore
(Rs 169.87 crore -Government Grant and Rs 4.97 crore)**

The recorded transactions in the financial statements have to be properly classified, accounted for / disclosed where appropriate. However, the items of expenditure in the above accounting head Research and Operational Expenditure despite having two distinct sub heads does not make a distinction between Research and Operational Expenditure for proper classification of items of expenditure which have been borne out of the Government grants. This despite the fact that the main account head mentions two subheads of expenditure – Research and Operations. Lack of proper classification created an ambiguity on the nature of expenditure items.

ix. **Research and Operational Expenditure (Schedule 17)-Rs 460.14 crore
Feeding and upkeep of the animals**

The expenditure items under this accounting sub head should be disclosed item wise for proper classification and recording of the outlay under this head. This is necessary as the expenditure on feeding and upkeep of the animals (26.43 crore) is substantially greater than the value of livestock (Rs 19.66 crore) existing as on 31st March 2020. Expenditure booked under feeding and upkeep appears to be disproportionately higher in respect of existing value of livestock. Thus, expenditure booked thereunder requires proper classification to exhibit true and fair view of financial statement.

x. **Administrative Expenses (Schedule 18)-Rs 4.80 crore
Other miscellaneous expenses – Rs 1.54 crore**

The Other Miscellaneous Expenses head comes under the sub accounting head “D. Others” of the Administrative Expenses Schedule 18. There is lack of proper classification of the items of expenditure included in this category which forms a substantial portion of the total administrative expenditure 23.36 crore and 32 per cent of the total expenses.

To verify the proper utilization of the expenditure under this sub head, the items of expenditure need to be separately disclosed. Further there is duplicity of Accounting

Heads as two Accounting Heads with similar nature of expenditure i.e. Administrative Expenditure are appearing in Income and Expenditure which shows improper classification of Accounting Heads and ambiguity of expenditure items included in them as both are basically administrative in nature.

xi. **Purchase of animals for research – Government Grant (Rs 1.49 Crore)**
Purchase of animals for Research – NAHEP (Rs 44865)

Significant Accounting Policy on Stocks states that 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.

During the year 2019-20, animals worth Rs 1.49 crore for research were purchased from Government grants. This huge expenditure is indicative of purchase of large number of animals necessitating their classification in inventory which has not been done as the entire amount is treated as Expenditure and has been written off. Non classification of animals for research amounting to Rs 1.49 crore has resulted in understatement of inventory and overstatement of Research and Operational Expenditure by Rs 1.49 crore.

xii. **Grants and Subsidies (Schedule 19)**

Two account heads appear in the Income and Expenditure account pertaining to Grants and Subsidies as indicated above. The two Accounting Heads give a view that expenditure out of grants (Schedule 19) corresponds to Income out of grants (Schedule 9). However, the two account heads despite having a similar nomenclature have different specifics which is misleading for the intended user of the financial statements. The account head (Schedule 19) relates to transfer of grant on state agriculture universities, training centers, scientific societies. While, the accounting head (Schedule 9) also contains similar components of transfer of grants to units of ICAR. Thus, it duplicates and repeats the components of transfer of grants in two Schedule i.e. (Schedule 9 & 19).

xiii. **Fees / Subscription (Schedule 10)- Rs 5.18 crore**

The accounting head Fees / subscription has different components of Income from which Income is received by ICAR. They include – Entrance Fees, Annual Fees / subscription / Seminars / Programme Fees / Consultancy Fees, Application fees for recruitment, Diploma Charges, (Others registration charges). Preparation and presentation of the financial statements requires that the recorded transactions have been correctly valued and measured with reliability on acceptable and consistent basis. However, the accuracy and authenticity of these figures cannot be certified as the unit level Financial statements do not give basic details of basis of calculation of various items of accounting head other Income (Schedule 10) in the Notes to Accounts.

xiv. **Schedule 7: Current Assets, Loans and advances (B)**

Claims receivable -Rs 19.13 crore

Claims receivable under Schedule 7 shows different components under which claims are receivable viz I- Government Grant Receivable, II - NAHEP, III-AP Cess, IV- GPF, VI R-Deposit, VII- others (to be specified). Preparation and presentation of financial

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statements requires that recorded transactions have to be properly classified, disclosed and accounted for wherever appropriate. However, the amount of claims receivable instead of being disclosed segment wise is clubbed in the figures column. Furthermore, the VIIth segment - 'others' itself mentions that it is to be specified. Thus, there is improper classification, identification and disclosure of the claims receivable items.

xv. 1.55 acre of land was allotted to ASRB New Delhi by ICAR in March 2017. It was neither taken in the Fixed Assets nor could any disclosure be made in this regard. Despite being pointed in audit in 2018-19, no compliance of the same be ensured in 2019-20.

xvi. The Annual Accounts of IARI, comprising the Balance sheet for the year 2019-20, Income and Expenditure Account have the following deficiencies -

1. They do not mention the Schedules to different Accounting Heads included in these statements.
2. Schedule number of Prior Period Expenditure is missing.
3. Proper nomenclature for Research and Operational expenses (Schedule 17) is missing. The heading reads only research expenses.
4. Schedule 7 has incomplete heading. Instead of Current Assets Loans and advances the heading reads only Current Assets.
5. Claims receivable under Schedule 7 Current assets, loans and advances do not contain the details of Claims receivable on account of Government Grant, NAHEP and AP cess.
5. There was no page numbering done.

xvii. (a) The Schedule of IARI is deficient to the extent that it does not give age wise details of the contingent advances. The contingent advances of Rs 10.54 crore contain advances of previous years amounting to Rs 5.62 crore 2018-19, as well as for 2017-18 and 2016-17.

(b) Para 22.4 of the ICAR Audit Manual states that no advance should be given to the officer from whom the previous advance has not been recovered. An examination of the contingent advances details revealed that both in 2018-19 as well as in 2019-20, contingent advances were given in violation to this provision without giving justification for the same.

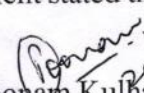
Non furnishing of the justification for the same has rendered the Notes to Accounts deficient to that extent.

xviii. **Income accrued on Investments**

a) A test checks of the Fixed Deposit Receipts (2019-20) register containing details of Income accrued on Investments of Indian Agricultural Statistics Research Institute revealed that:

1. Name of the Bank in which the Investment is made is missing.
2. Type of Fund invested i.e. whether internal fund / endowment fund / Internal accrual / Grant fund is not mentioned.
3. Rate of interest details are not mentioned.
4. Maturity value of the Investment is not mentioned

5. Certificate of confirmation of FDRs is not mentioned.
 6. FDRs shown in the Accounts have been physically checked.
- b. 1. At ICAR Research Complex for NEH Region, Barapani, there is no check on the periodicity of the funds in 03 out of 11 Deposits test checked (Value Rs 22 Lakh). Funds had been invested for a period of more than five years.
 2. No details were available regarding renewal for interest accrued for previous years.
 - c. As per Schedule 7 Income accrued on Investments is Rs 3,79,64,726. However, the Annexure to Schedule 7b of ICAR Atari Kolkata shows the Investment as NIL.
- xix. (a) There is material misstatement in the FDR details mentioned in Annexure to Schedule 7B of ICAR-IIABM (Indian Institute of Agricultural Biotechnology), Namkum, Ranchi. The period of Investment mentioned for four out of five Investments is erroneous, ranging from 30.3.21 to 30.3.24, the maturity value year also corresponds with this date which is 14.5.21 to 14.5.24 and interest accrued is zero.
- (b) Further, the Institute has not followed the Rule 229 of GFR 2017 which states that all autonomous organizations "should be encouraged to maximize generation of internal resources and eventually attain self-sufficiency". Investment of funds on the last day of the financial year 2019-20 indicates violation of the GFR and principle of financial prudence.
- xx. The amount of Investment and period of Investment is not mentioned in Annexure to Schedule 7B of ICAR -NIASM (National Institute of Abiotic Stress Management), Baramati, Pune containing details of Fixed Deposit Receipts (2019-20) Due to non-availability of relevant details regarding the calculation of the interest accrued viz; amount of Investment and the period of Investment, calculation of the interest accrued on the Investments amounting to Rs 1,51,545 cannot be certified by audit.
- xxi. The above includes an unspent balance of Rs. 72 Lakh received from CPWD in respect of ICAR-National Institute of Abiotic Stress Management, which had been wrongly accounted as Income in previous year and Rs. 148 lakh pertaining to refund during Current year have been adjusted against the capital work in progress. All the unspent Balances / refunds of grants have to be remitted back to the government at the end of the financial year, the details of which are reflected in Schedule 9A Grants /subsidies. The adjustment of unspent balances against Capital Work in Progress instead of refunding them back to Ministry has resulted in understatement of Capital Work in Progress and understatement of Grants/subsidies (Schedule 9A) by Rs 2.2 crore.
- xxii. The year wise breakup of advances mentioned in Schedule 7 pertaining to ICAR Headquarters were not provided to audit. Despite being pointed in audit in 2018-19, no compliance of the same could be ensured in 2019-20 also as the management stated that steps are being taken to settle such outstanding advances.


 Poonam Kulhari
 Deputy Director (AMG-II)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Council of Agricultural Research, New Delhi for the year ended 31st March 2020

We have audited the attached Balance Sheet of the Indian Council of Agricultural Research (ICAR) as at 31st March 2020, Income & Expenditure Account, and Receipts & Payments Accounts for the year ended on that date under Section 20 (I) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. The financial statements include the accounts of 123 units of ICAR. Out of these accounts, 25 units were audited and comments included in the audit report. These financial statements are the responsibility of the ICAR's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

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

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

(iv) We further report that:

A Balance Sheet

A.1 Corpus Capital Fund & Liabilities

A.1.1 The above includes closing balance of internal resource generation amounting to Rs. 394.43 crore whereas the same should have been shown under Capital Fund. This has resulted in an overstatement of Current Liabilities and Provisions and understatement of Capital Fund by Rs. 394.43 crore. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20.

A.2 Assets

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

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

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

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

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

A.2.2.3 Advances of Rs. 3.47 crore pertaining to ICAR-CICR, Nagpur have been shown in Work-in-Progress instead of Loans and Advances. This has resulted in understatement of

Loans and Advances and overstatement of Work-in-Progress by Rs. 3.47 crore. Despite being pointed by Audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

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

Regarding the balance amount (Rs. 0.94 crore), although the balance was available in the respective accounts, the amount was wrongly shown as Claims Receivable. This has resulted in overstatement of the Claims Receivable and understatement of the Income by Rs. 1.86 crore.

B. Income & Expenditure Account

B.1 Expenditure

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

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

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

✓ **B.1.2.1** In respect of ICAR Hqrs Accounts, the above include an amount of Rs. 13.12 crore under prior period expenditure. The above expenditure was booked as Library Expenses under fixed assets during the year 2018-19, however, the same has been written back from Library Expenses and taken under prior expenditure during the FY 2019-20. The above amount relates to payment made to foreign publisher for subscription of e-journals to member institutions of CeRA (Consortium for e-Resource in Agriculture). As such, it was required to

have been treated as library expenses under Fixed Assets, however, the writing back/reversal of above amount from Library Expenses and treating it as Revenue Expenditure under Prior Period Expenses amounts to wrong classification of expenses. Thus, wrong classification of aforesaid amount has resulted in understatement of Library Books under Fixed Assets and overstatement of Prior Period Expenditure by Rs. 13.12 crore.

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

C Notes to Accounts (Schedule 23)

C.1 The Fixed Assets figures in the Consolidated Accounts include the value (figures) of Fixed Assets of 35 units for the FY 2019-20 which could not be reconciled with figures of the Fixed Assets register maintained at the respective Institute level. In these 35 units, no physical verification of Fixed Assets was conducted. Authentication of correctness of figures under this accounting head is subject to reconciliation of figures with the Fixed Assets register figures which has not been done. In respect of ICAR headquarters, physical verification was completed only up to March 2018. The issue of mismatch was found, which is yet to be reconciled.

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

D. General

D.1 Valuation of Inventory

(i) The significant accounting policy no 4 is in contravention of AS 2 as various inventories stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are valued only at cost which is incorrect.

(ii) According to AS 2, Inventory includes the following:

A. Held for sale in the normal course of business i.e. finished goods

B. Goods which are in the production process i.e. Work-in-Progress

C. Raw materials which are consumed during production process or rendering of services (including consumable stores item).

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

D.2 Assurance on Bank / FD Balance

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

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

D.4 ICAR Units receive grants from ICAR Hqrs (Budget) as well as from other ICAR units for different schemes and prepare annual Accounts at their end. However, each unit of ICAR shows expenditure/utilization made by them in respect of all the grants they receive, irrespective of the sources of Accounts. Since inter unit releases/ refunds take place, certain modifications/ adjustments are being made in Consolidated Accounts to depict the grants. This practice of inter unit releases/ refunds of grants should be avoided and grants should be released/ refunded from ICAR Hqrs to units and vice versa. This is being pointed out since 2016-17. Despite being pointed in audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

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

D.6 Grants / Subsidies

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

D.7 Bank Reconciliation Statement

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

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

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

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

D.8 Earmarked/Endowment Fund

An examination of Schedule 6 of Balance Sheet - Investments from earmarked (Rs. 13.30 crore)/ Endowment funds (Rs. 6.95 crore) reveals that none of the 123 units of ICAR have made Investments despite surplus funds remaining available throughout the year in both Endowment and Earmarked funds. This is in violation of the Significant Accounting Policy no 9 on Investment of Earmarked Funds. Interest Income accrued on such Investments which requires funds, to the extent not immediately required for expenditure, to be invested in approved securities for fixed terms in Banks.

Further, Rule 229 of GFR 2017 applicable all autonomous organizations states that all autonomous organizations 'should be encouraged to maximize generation of internal resources

and eventually attain self-sufficiency'. Non-Investment of surplus funds lying in the Earmarked/ Endowment Funds is in violation of Significant Accounting Policy 9.

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

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

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

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

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

E. Grant-in-Aid

ICAR received grants-in-aid of Rs.7,400.48 crore during 2019-20. It had an opening balance of Rs.321.33 crore. Out of the total fund of Rs.7,721.81 crore, it refunded an amount of Rs. 364.40 crore (2018-19: Rs.321.33 crore and 2019-20: Rs.43.07 crore) and utilized Rs.7,172.04 crore leaving a balance of Rs.185.37 crore. ICAR has been adopting practice of not refunding the unspent grant immediately after completion of financial year. Interest earned, if any, on unspent grant is also not remitted to government. The amount of Unspent Grant requires to be remitted immediately with end of financial year. Despite being pointed by audit in 2018-19, no compliance of the same could be ensured in 2019-20 also.

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

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

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit

Report give a true and fair view in conformity with Accounting Principles generally accepted in India;

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the ICAR as at 31 March 2020; and
- b. In so far as it relates to Income and Expenditure Account of the Surplus for the year ended on that date

For and on behalf of the C &AG of India

Place: New Delhi

Dated: /4.01.2021



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

Land Ownership Pattern of ICAR Institutes

THE ownership pattern of the available total land of 54307.86 acres with ICAR divided into three categories viz. ICAR-ownership, leasehold and disputed. The ICAR-ownership details including hold/purchased/gifted/leasehold and disputed are tabulated below in Table 1:

Table 1: Consolidated land ownership pattern of ICAR institutes

S. No.	ICAR-Ownership Detail	Area (in Acres)	Percentage of Total SMD Area
1	ICAR-Ownership	23742.94	43.72
2	Leasehold	30516.35	56.19
3	Disputed	48.57	0.09
	Total	54307.86	100

LAND OWNERSHIP DETAILS OF ICAR

ICAR-Ownership (23742.94)

Disputed (48.57)

Leasehold (30516.35)

SMD wise land ownership pattern tabulated below in Table 1a:

Table 1a: Land ownership of ICAR institutes under various SMDs

All Area in Acres

Name of Institutes	ICAR-Ownership	Leasehold Area	Disputed	Total	% of Total SMD Area
Crop Science	5610.84	5817.14	16.02	11444.00	21.07
Natural Resource Management	3760.19	10551.71	13.55	14325.45	26.38
Horticultural Science	2294.47	5520.90	15.00	7830.37	14.42
Fisheries	1369.85	288.26	0.30	1658.41	3.05
Animal Science	10574.58	7663.24	3.70	18241.52	33.59
Agricultural Engineering	104.60	451.47	-	556.07	1.02
Agricultural Extension	-	27.71	-	27.71	0.05
Agricultural Education	-	188.92	-	188.92	0.35
ICAR Headquarter	28.41	7.00	-	35.41	0.07
Total	23742.94	30516.35	48.57	54307.86	100

The institute wise details of land ownership under the Crop Science Division tabulated at Table 1.1b follows:

Table 1.1b: Land ownership pattern of ICAR institutes under Crop Science Division

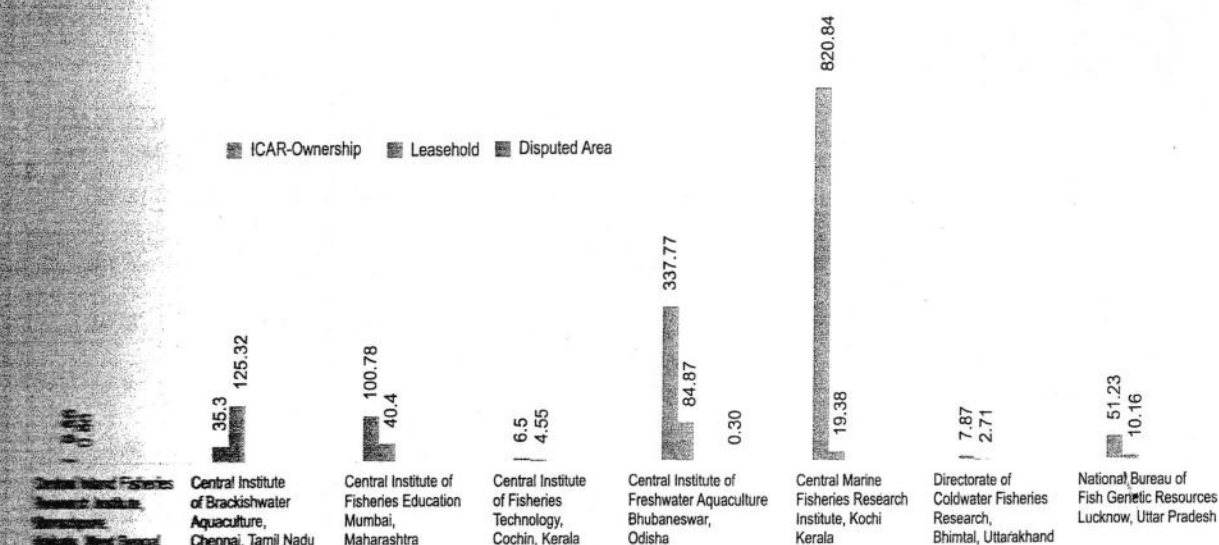
S. No.	Name of Institutes	ICAR-Owner-ship	Leasehold	Disputed Area	Total	% of Total SMD area	Remarks
1	Central Institute for Cotton Research, Nagpur, Maharashtra	53.48	524.99	-	578.47	5.05	
2	Central Research Institute for Jute & Allied Fibres, Barrackpore Kolkata, West Bengal	842.26	-	-	842.26	7.36	
3	National Rice Research Institute, Cuttack, Odisha	341.80	153.80	-	495.60	4.33	
4	Central Tobacco Research Institute, Rajamundri, Andhra Pradesh	512.93	182.33	-	695.26	6.08	
5	Directorate of Groundnut Research, Junagadh, Gujarat	-	272.74	-	272.74	2.38	
6	Indian Institute of Oilseeds Research, Rajendranagar, Hyderabad, A.P., Telangana	-	184.59	-	184.59	1.61	
7	Directorate of Rapeseed-Mustard Research, Sear, Bharatpur, Rajasthan	-	157.75	-	157.75	1.38	
8	Indian Institute of Rice Research, Rajendranagar, Hyderabad, A.P.	29.24	-	-	29.24	0.26	
9	Indian Institute of Seed Science, Mau, Uttar Pradesh					0	No separate land is in the name of ICAR-IISS Mau. The institute is located in the campus of ICAR-NBAIM, Mau.
10	Indian Institutes of Millets Research, Rajendranagar, Hyderabad, Telangana	-	164.61	-	164.61	1.44	
11	Indian Institute of Soyabean Research, Indore, Madhya Pradesh	-	136.18	-	136.18	1.19	
✓ 12	Indian Agricultural Research Institute, Pusa, New Delhi	1871.02	1673.20	16.02	3560.24	31.11	
13	Indian Grassland & Fodder Research, Institute, Jhansi, Uttar Pradesh	65.80	1543.95	-	1609.75	14.07	
14	Indian Institute of Maize Research, PAU, Ludhiana, Punjab	285.50	-	-	285.50	2.49	
15	Indian Institute of Agricultural Biotechnology, Ranchi, Jharkhand	122.93	-	-	122.93	1.07	
16	Indian Institute of Pulses Research, Kanpur, Uttar Pradesh	42.00	305.83	-	347.83	3.04	
17	Indian Institute of Sugarcane Research, Lucknow, Uttar Pradesh	446.90	50.00	-	496.90	4.34	
18	Indian Institute of Wheat and Barley, Research, Karnal, Haryana	116.44	220.88	-	337.32	2.95	
19	National Bureau of Agricultural Insect Resources, Hebbal, Bengaluru Karnataka	23.87	-	-	23.87	0.21	
20	National Bureau of Agriculturally Important Microorganisms, Mau, UP	60.02	-	-	60.02	0.52	
21	National Bureau of Plant Genetic Resources, Pusa, New Delhi	148.96	186.14	-	335.10	2.93	
22	National Research Centre for Integrated Pest Management, Rajpur Khurd, Mehrauli Tehsil, New Delhi	-	11.50	-	11.50	0.10	

The institute wise details of the land ownership under Fisheries Science Division tabulated at Table 1.4b as follows:

Table 1.4b: Land ownership pattern of ICAR institutes under Fisheries Science Division

S. No.	Name of Institutes	Freehold/ Purchased	Leasehold	Disputed Area	Total	% of SMD Area
1	Central Inland Fisheries Research Institute, Banackpore, Kolkata, West Bengal	9.56	0.86	-	10.42	0.6
2	Central Institute of Brackishwater Aquaculture, Chennai, Tamil Nadu	35.30	125.32	-	160.62	9.7
3	Central Institute of Fisheries Education, Mumbai, Maharashtra	100.78	40.4	-	141.18	8.5
4	Central Institute of Fisheries Technology, Cochin, Kerala	6.50	4.55	-	11.05	0.7
5	Central Institute of Freshwater Aquaculture, Bhubaneswar, Odisha	337.77	84.87	0.30	422.94	25.5 ✓
6	Central Marine Fisheries Research Institute, Kochi, Kerala	820.84	19.38	-	840.22	50.7
7	Directorate of Coldwater Fisheries Research, Bhimtal, Uttarakhand	7.87	2.71	-	10.58	0.6
8	National Bureau of Fish Genetic Resources, Lucknow, Uttar Pradesh	51.23	10.16	-	61.39	3.7
Total		1369.85	288.26	0.3	1658.41	100

FISHERIES SCIENCE DIVISION



5. Animal Science Division

There are 19 institutes in the Animal Science Division with aggregate land holding of 18241.52 acres. Out of the total land available with the institutes of Animal Science Division 10574.58 acres is ICAR-Ownership, which is 57.97% of the total land holding of the Animal Science Division. Similarly, 7663.24 acres is leasehold, which is 42.01% of the total land holding of the Animal Science Division. The total area is 3.70 acres disputed which is negligible percentage of the land holding of the division.

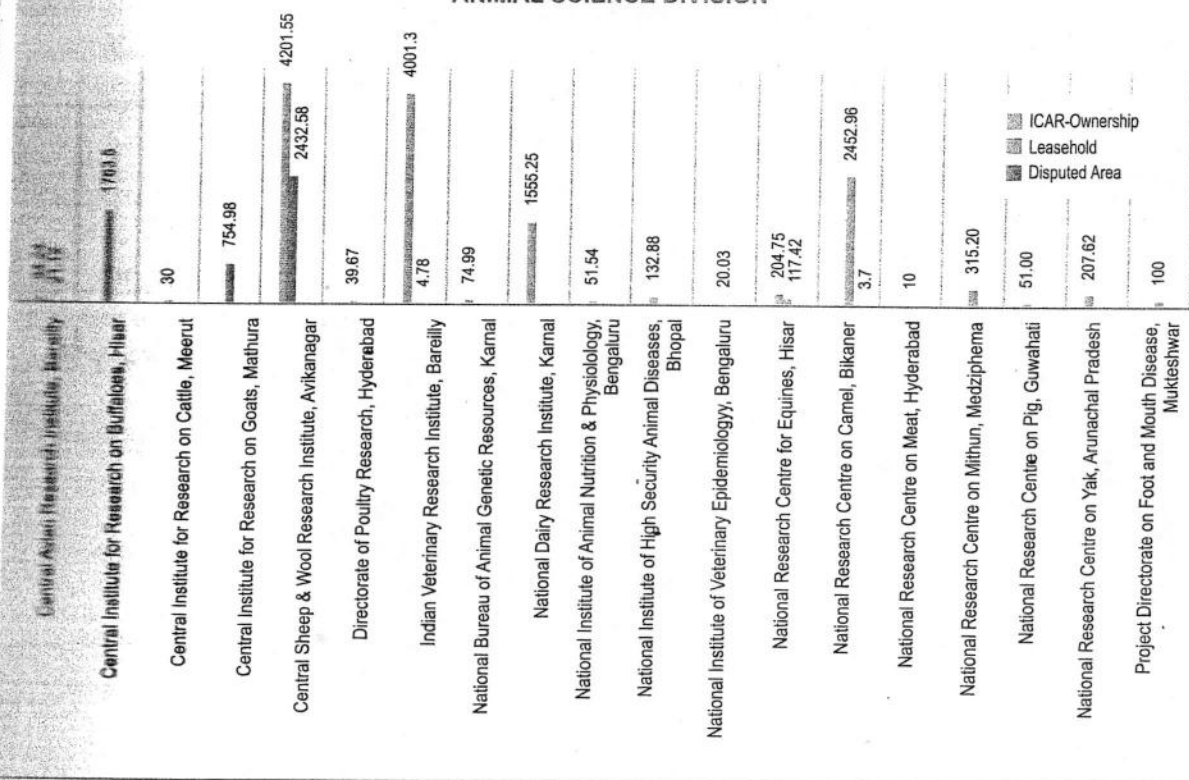
The institute wise details of the land ownership under Horticultural Science Division tabulated at Table 1.3b as follows:

Table 1.3b: Land ownership pattern of ICAR institutes under Horticultural Science Division

S. No.	Name of Institutes	Freehold/ Purchased	Leasehold	Disputed Area	Total Area (In Acres)	% of Total SMD Area
1	Central Institute for Arid Horticulture, Bikaner, Rajasthan	-	1222.39	-	1222.39	15.61
2	Central Institute for Subtropical Horticulture, Lucknow, Uttar Pradesh	-	433.37	-	433.37	5.53
3	Central Institute of Temperate Horticulture, Srinagar, J & K	-	160.64	15.00	175.64	2.24 ✓
4	Central Island Agricultural Research Institute, Andaman & Nicobar Islands	247.73	5.00	-	252.73	3.23
5	Central Plantation Crops Research Institute, Kasaragod, Kerala	354.57	480.55	-	835.12	10.67
6	Central Potato Research Institute, Shimla, Himachal Pradesh	744.87	449.72	-	1194.59	15.26
7	Central Tuber Crops Research Institute, Thiruvananthapuram, Kerala	117.96	49.42	-	167.38	2.14
8	Directorate of Cashew Research, Karnataka	162.74	200.00	-	362.74	4.63
9	Directorate of Floricultural Research, Pune, Maharashtra	87.36	-	-	87.36	1.12
10	Directorate of Medicinal & Aromatic Plants Research, Anand, Gujarat	-	98.64	-	98.64	1.26
11	Directorate of Mushroom Research, Chambaghat, Solan, Himachal Pradesh	9.01	-	-	9.01	0.12
12	Directorate of Onion and Garlic Research, Pune, Maharashtra	-	119.50	-	119.50	1.53
13	Indian Institute of Horticultural Research, Bengaluru, Karnataka	441.80	649.63	-	1091.43	13.94
14	Indian Institute of Oil Palm Research, West Godavari, Andhra Pradesh	46.91	278.75	-	325.66	4.16
15	Indian Institute of Spices Research, Calicut, Kerala	79.76	232.47	-	312.23	3.99
16	Indian Institute of Vegetable Research, Varanasi, Uttar Pradesh	0.40	390.60	-	391.00	4.99
17	National Research Centre for Banana, Tiruchirapalli, Tamil Nadu	-	100.51	-	100.51	1.28
18	Central Citrus Research Institute, Nagpur, Maharashtra	-	250.50	-	250.50	3.20
19	National Research Centre for Grapes, Pune, Maharashtra	-	116.04	-	116.04	1.48
20	National Research Centre for Litchi, Muzaffarpur, Bihar	-	100.00	-	100.00	1.28
21	National Research Centre for Orchids, Gangtok, Sikkim	1.36	18.40	-	19.76	0.25
22	National Research Centre on Pomegranate, Solapur, Maharashtra	-	115.82	-	115.82	1.48
23	NRC on Seed Spices, Ajmer, Rajasthan	-	48.95	-	48.95	0.63
Total		2294.47	5520.9	15.00	7830.37	100

Name of Institutes	ICAR-Ownership	Leasehold	Disputed Area	Total	% of SMD Area
National Research Centre for Equines, Hisar, Haryana	204.75	117.42	-	322.17	1.77
National Research Centre on Camel, Bikaner, Rajasthan	-	2452.96	3.70	2456.66	13.47 ✓
National Research Centre on Meat, Hyderabad	10.00	-	-	10.00	0.05
National Research Centre on Mithun, Medziphema, Nagaland	-	315.20	-	315.20	1.73
National Research Centre on Pig, Guwahati, Assam	51.00	-	-	51.00	0.28
National Research Centre on Yak, Arunachal Pradesh	207.62	-	-	207.62	1.14
Project Directorate on Foot and Mouth Disease, Mukteshwar, Nainital, Uttarakhand (Mukteshwar Campus included in IVRI, CASPD, Bhubaneswar-100.0)	100.00	-	-	100.00	0.55
Total	10574.58	7663.24	3.70	18241.52	100

ANIMAL SCIENCE DIVISION

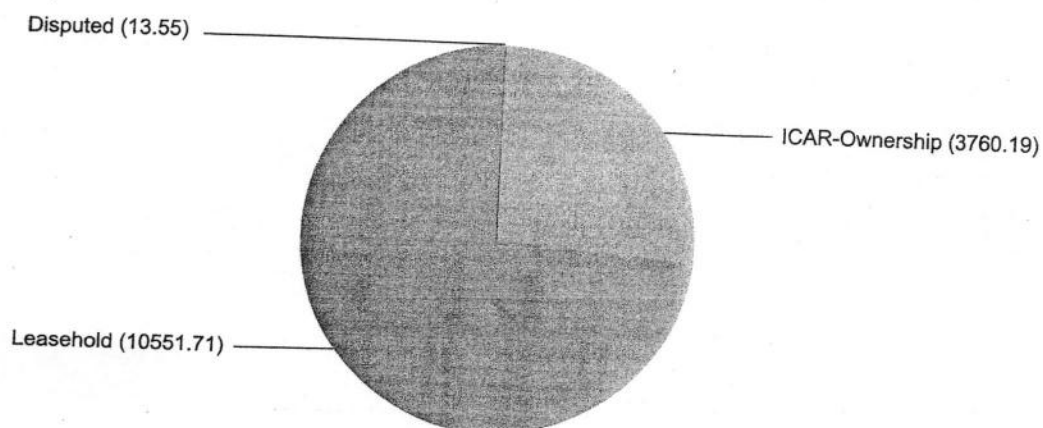


Agricultural Engineering Division

There are 6 institutes in the Agricultural Engineering Division with aggregate land holding of 556.07 acres. Out of the total, land available with the institutes of Agricultural Engineering Division 104.6 acres is ICAR-Ownership, which is 18.81 % of the total land holding of the Agricultural Engineering Division. Similarly, 451.47 acres is leasehold, which is 81.19% of the total land holding of the Agricultural Engineering Division. There is neither any area disputed.

The details of the land ownership pattern of the division is tabulated below at Table 1.6a:

NATURAL RESOURCE MANAGEMENT



The institute wise details of the land ownership under Natural Resource Management Division tabulated at Table 1.2b as follows:

Table 1.2b: Land ownership pattern of ICAR institutes under NRM Division

S. No.	Name of Institutes	ICAR-Ownership ship	Leasehold	Disputed Area	Total	% of Total SMD area
1	ICAR-CAFRI, Jhansi, Uttar Pradesh	117.00	164.47	2.53	284.00	1.98
2	Central Arid Zone Research Institute, Jodhpur, Rajasthan	-	6906.78	4.43	6911.21	48.24
3	Central Research Institute for Dryland Agriculture, Hyderabad, Telangana	30.67	900.00	-	930.67	6.50
4	Indian Institute of Soil & Water Conservation, Dehradun, Uttarakhand	1681.22	1298.29	6.59	2986.10	20.84
5	Central Soil Salinity Research Institute, Karnal, Haryana	201.99	239.92	-	441.91	3.08
6	Indian Institute of Water Management, Bhubaneswar, Odisha	-	173.61	-	173.61	1.21
7	Directorate of Weed Science Research, Jabalpur, Madhya Pradesh	-	152.00	-	152.00	1.06
8	ICAR Res. Complex for NEH Region Umiam, Meghalaya	1169.72	-	-	1169.72	8.16
9	ICAR-Research Complex for Eastern Region, Patna, Bihar	426.78	188.1	-	614.88	4.29
10	Central Coastal Agricultural Research Institute, Goa	-	126.03	-	126.03	0.88
11	Indian Institute of Farming Systems Research, Modipuram, Meerut, UP	-	127.00	-	127.00	0.89
12	Indian Institute of Soil Science, Bhopal, Madhya Pradesh	125.39	-	-	125.39	0.88
13	National Bureau of Soil Survey & Land Use Planning, Nagpur, Maharashtra	-	110.80	-	110.80	0.78
14	National Institute of Abiotic Stress Management, Baramati, Maharashtra	7.42	140.00	-	147.42	1.02
15	ICAR-National Research Centre on Integrated Farming, Motihari, Bihar	-	24.71	-	24.71	0.17
Total		3760.19	10551.71	13.55	14325.45	100