

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2018-19**

BALANCE SHEET AS ON 31ST MARCH 2019

(Amount in Rupees)

Corpus/Capital Fund & Liabilities			
	Schedule	Current Year	Previous Year
Capital Fund	1	0	0
Reserves	2	0	0
Earmarked/Endowment Fund	3	0	0
Current Liabilities & Provisions	4	0	0
Total		0	0
Assets			
Fixed Assets	5	0	0
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	0	0
Total		0	0
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		

Director

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
CONSOLIDATED ANNUAL ACCOUNTS 2018-19**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

(Amount in Rupees)

A. Income	Schedule	Current Year	Previous Year
Income from Sales/Service	8	0	0
Grants in aid/subsidies	9	0	0
Fees/Subscriptions	10	0	0
Income from Investments	11	0	0
Income from Royalty, Publications	12	0	0
Interest earned	13	0	0
Other Income	14	0	0
Prior Period Income	15	0	0
Total (A)		0	0
B. Expenditure			
Establishment expenses	16	0	
Research & Operational Expenses	17	0	
Administrative expenses	18	0	
Grants and subsidies	19	0	
Miscellaneous expenses	20	0	
Depreciation	5	0	
Prior period expenditure	21	0	
Total (B)		0	0
Balance being surplus/(Deficit) carried to corpus/Capital Fund		0	0

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

(Amount in Rupees)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019		
	Current Year	Previous Year
Schedule 1 – Capital Fund		
Balance at the beginning of the year		
Add : Grants utilized for capital expenditure**		
Add: Funds of Sponsored Projects/Schemes utilized for capital expenditure		
Add Net Income/expenditure transferred from the Income & Expenditure account		
Add/Less: Adjustment to/from Capital Fund *		
Balance at the year end		
Schedule 2 – Reserves		
1. Capital Reserve		
As per last account		
Add value of assets acquired/donated out of sponsored project funds		
Add Free gifts		
Less Deductions during the year		
Balance at the year end		

Revenue Resource
Generated at Unit (-)
Revenue utilized towards
Revenue Expenditure (-)
Recovery of Loans &
Advances

*** Detailed break-up of the 'Adjustment from Capital Fund' may be furnished**

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Break up of Grants utilised for Capital Exp during 2018-19

	Taken in Sch-5		Taken in Sch-7		Total
	Works	Other than works	Works	Other than works	
i) Govt. Grant					**
ii) NAHEP					

**** Total should match with figure shown under 'Grants Utilized for Capital expenditure'.**

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

Schedule 3 : Earmarked/ Endowment Funds	Fund-wise Break up		Total Current year	Previous Year
	Earmarked	Endowment		
A) Opening Balance	0	0	0	
B) Additions during the year				
i) Income from investments made from the funds	0	0	0	
ii) Other additions	0	0	0	
Total {(a) + (b)}	0	0	0	
c) Utilisation/Expenditure towards objectives of funds				
i) Revenue Expenditure				
- Revenue Expenditure	0	0	0	
- Grants to families to deceased employees	0	0	0	
- Exgratia payments to employees on Compassionate grounds	0	0	0	
- Scholarship – Hostel subsidy	0	0	0	
- Subsidy for books	0	0	0	
(ii) Capital Expenditure	0	0	0	
Refunds/ Transfer to Current Liabilities - Sponsored Projects	0	0	0	
Total (c)	0	0	0	
Closing balance at the year end (a+b-c)	0	0	0	

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Sub-schedule to Schedule 3 giving details of Earmarked / Endowment Funds *(Amount in Lakhs)*

Sr. No.	Name of Earmarked/ Endowment Funds	Opening Balance	Receipts during the year	Total funds	Expenditure during the		Total Expenditure	Refunds during the year
					Capital Expenditure	Revenue Expenditure		
A) Earmarked Funds								
Total Earmarked Funds (B)								
B) Endowment Funds								
Total Endowment Funds (C)								
Grand Total (A+B)								

Note: The Grand Total of this schedule should match with the Grand Total of Schedule 3.

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t in Rupees)

Closing Balance

Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

Schedule 4 – Current liabilities & Provisions	Current year	Previous year
A. CURRENT LIABILITIES		
1. Sundry Creditors:		
(a) For goods	0	0
(b) For others	0	0
2. Advances received	0	0
3. Deposits from staff	0	0
4. Public Works Deposits	0	0
5. Deposits others (EMD, Security Deposit)	0	0
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, GST & Other Taxes)		
a. Overdue	0	0
b. Others	0	0
7. Other current liabilities		
a) Salary Payable	0	0
b) Other expenses	0	0
c) Receipts against ongoing sponsored/consultancy/projects(Net)	0	0
d) Receipts against sponsored conferences/Seminars(Net)	0	0
e) Intellectual fee for distribution	0	0
f) Loans and Advances	0	0
8. Unutilized grants from Govt. of India – to be refunded		
Govt. Grant	0	0
NAHEP	0	0
A.P.Cess	0	0
9. Closing Balance of Internal Resource Generation	0	0
10. Book overdraft in Bank Account	0	0
Total (A)	0	0
B. Provisions		
1. Gratuity	0	0
2. Superannuation/Pension	0	0
3. Leave Encashment	0	0
4. Claims	0	0
5. Others(specify)	0	0
Total(B)	0	0
Total (A + B)	0	0

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Sub-schedule to Schedule 4 giving details of Sponsored projects / Schemes

(Amount in Rupees)

Sr. No.	Name of Sponsored Projects/ Earmarked/	Opening Balance	Receipts during the year	Total funds	Expenditure during		Total Expenditur e	Refunds during the year	Closing Balance
					Capital Expenditur	Revenue Expenditur			
1	2	3	4	5 (3+4)	6	7	8	9	10 (5-8-9)
	Total								

Note: Total closing balance of this schedule should match with the figure shown in Schedule 4-Current Liabilities & Provisions- A. Current Liabilities- 7. Other Current Liabilities- (C) Receipts against ongoing sponsored/ consultancy/ projects (Net)

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Amount in Rupees

Schedule 5 –Fixed Assets(A+B+C+D+E)		Gross Block			Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0					0	
b. Lease hold	0	0	0	0	0	0	0	0	0	
2. Buildings	0	0	0	0	0	0	0	0	0	
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	
4. Roads & Bridges	0	0	0	0	0	0	0	0	0	
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0	
6. Tube Wells	0	0	0	0	0	0	0	0	0	
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0	
8. Plant & Machinery	0	0	0	0	0	0	0	0	0	
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0	
10. Office Equipment	0	0	0	0	0	0	0	0	0	
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0	
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0	
13.Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0	
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0	
15. Audio visual equipments	0	0	0	0	0	0	0	0	0	
16. Live Stock	0	0	0	0	0	0	0	0	0	
17. Library Books	0	0	0	0	0	0	0	0	0	
18. Others	0	0	0	0	0	0	0	0	0	
Total of Current Year	0	0	0	0	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0	0	0				0	
Total	0	0	0	0	0	0	0	0	0	0

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Amount in Rupees

Schedule 5(A) Govt. Grant	Gross Block				Depreciation				Net Block
Description	Cost/ Value at the Beginning of year*	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4- 8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0
8. Plant & Machinery	0	0	0	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0
10. Office Equipment	0	0	0	0	0	0	0	0	0
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0
13.Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0
15. Audio visual equipments	0	0	0	0	0	0	0	0	0
16. Live Stock	0	0	0	0					0
17. Library Books	0	0	0	0	0	0	0	0	0
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	0	0	0	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0	0					0
Total	0	0	0	0	0	0	0	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

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Transfer of Closing Balance 2017-18 to Opening Balance 2018-19 on account of Unification of Budget

Amount in Rupees

Annexure to Sch. 5A	Closing Balance of Gross Block 2017-18 to O/B of 5A		Grand Total	Depreciation block b/f from 2017-18 Account taken to Sch. 5A		Grand Total
Description	Govt. Grant	NAHEP		Govt. Grant	NAHEP	
	1	2	4 (1+2)	5	6	8 (5+6)
A. Fixed Assets						
1. Land						
a. Free hold	0	0	0			
b. Lease hold	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0
7. Elect. installations and Equipments	0	0	0	0	0	0
8. Plant & Machinery	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0
10. Office Equipment	0	0	0	0	0	0
11. Vehicle & Vessels	0	0	0	0	0	0
12. Farm & Field Equipment	0	0	0	0	0	0
13. Computers/Peri-pherals/ major software	0	0	0	0	0	0
14. Furniture & Fixts.	0	0	0	0	0	0
15. Audio visual equipments	0	0	0	0	0	0
16. Live Stock	0	0	0	0	0	0
17. Library Books	0	0	0	0	0	0
18. Others	0	0	0	0	0	0
Total of Current Year	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0			
Total	0	0	0	0	0	0

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Amount in Rupees

Schedule 5(B) NAHEP		Gross Block			Depreciation				Net Block	
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)	As at the previous year end
	1	2	3	4	5	6	7	8	9	10
A. Fixed Assets										
1. Land										
a. Free hold	0	0	0	0					0	
b. Lease hold	0	0	0	0	0	0	0	0	0	
2. Buildings	0	0	0	0	0	0	0	0	0	
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0	
4. Roads & Bridges	0	0	0	0	0	0	0	0	0	
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0	
6. Tube Wells	0	0	0	0	0	0	0	0	0	
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0	
8. Plant & Machinery	0	0	0	0	0	0	0	0	0	
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0	
10. Office Equipment	0	0	0	0	0	0	0	0	0	
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0	
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0	
13. Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0	
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0	
15. Audio visual equipments	0	0	0	0	0	0	0	0	0	
16. Live Stock	0	0	0	0					0	
17. Library Books	0	0	0	0	0	0	0	0	0	
18. Others	0	0	0	0	0	0	0	0	0	
Total of Current Year	0	0	0	0	0	0	0	0	0	0.00
B. Capital work-in-progress	0	0	0	0					0	
Total	0	0	0	0	0	0	0	0	0	0

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Amount in Rupees

Schedule 5 –(C) AP Cess	Gross Block				Depreciation				Net Block
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0
8. Plant & Machinery	0	0	0	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0
10. Office Equipment	0	0	0	0	0	0	0	0	0
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0
13.Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0
15. Audio visual equipments	0	0	0	0	0	0	0	0	0
16. Live Stock	0	0	0	0					0
17. Library Books	0	0	0	0	0	0	0	0	0
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	0	0	0	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0	0					0
Total	0	0	0	0	0	0	0	0	0

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Amount in Rupees

Schedule 5 –(D) Revolving Fund Scheme	Gross Block				Depreciation				Net Block
Description	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0
8. Plant & Machinery	0	0	0	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0
10. Office Equipment	0	0	0	0	0	0	0	0	0
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0
13.Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0
15. Audio visual equipments	0	0	0	0	0	0	0	0	0
16. Live Stock	0	0	0	0					0
17. Library Books	0	0	0	0	0	0	0	0	0
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	0	0	0	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0	0					0
Total	0	0	0	0	0	0	0	0	0

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Amount in Rupees

Schedule 5 –(E) Deposit Schemes									
Description	Gross Block				Depreciation			Net Block	
	Cost/ Value at the Beginning of year	Addition during the year	Deductions during the year	Cost/ Value at year end (1+2-3)	At the beginning of the year	For the year	Accumulated depreciation	Total upto year end (5+6-7)	As at the current year end (4-8)
	1	2	3	4	5	6	7	8	9
A. Fixed Assets									
1. Land									
a. Free hold	0	0	0	0					0
b. Lease hold	0	0	0	0	0	0	0	0	0
2. Buildings	0	0	0	0	0	0	0	0	0
3. Tanks & Ponds	0	0	0	0	0	0	0	0	0
4. Roads & Bridges	0	0	0	0	0	0	0	0	0
5. Sewerage & Drainage	0	0	0	0	0	0	0	0	0
6. Tube Wells	0	0	0	0	0	0	0	0	0
7. Elect. installations and Equipments	0	0	0	0	0	0	0	0	0
8. Plant & Machinery	0	0	0	0	0	0	0	0	0
9. Laboratory apparatus and Scientific eqp	0	0	0	0	0	0	0	0	0
10. Office Equipment	0	0	0	0	0	0	0	0	0
11. Vehicle & Vessels	0	0	0	0	0	0	0	0	0
12. Farm & Field Equipment	0	0	0	0	0	0	0	0	0
13.Computers/Peri-pherals/ major software	0	0	0	0	0	0	0	0	0
14. Furniture & Fixts.	0	0	0	0	0	0	0	0	0
15. Audio visual equipments	0	0	0	0	0	0	0	0	0
16. Live Stock	0	0	0	0					0
17. Library Books	0	0	0	0	0	0	0	0	0
18. Others	0	0	0	0	0	0	0	0	0
Total of Current Year	0	0	0	0	0	0	0	0	0
B. Capital work-in-progress	0	0	0	0					0
Total	0	0	0	0	0	0	0	0	0

Finance & Accounts Officer

ANNUAL ACCOUNTS 2018-19

(Amount in Rupees)

[illegible]

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

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

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a. Stores & Spares	0	
b. Chemicals	0	
c. Glassware	0	
d. Other Consumables	0	
e. Stationery	0	
2. Sundry Debtors		
a. Debts outstanding for a period exceeding 6 months	0	
b. Others	0	
3. Cash and Bank Balances		
a. Cash in hand (including stamps, imprest cash and cheques/drafts)	0	
b. Bank Balances with scheduled banks		
- in current accounts		
(i) Institute Account	0	
(ii) NAHEP	0	
- in Deposit account (including margin money for letters of credit	0	
- in saving accounts	0	
c. Cash in transit	0	
Total (A)	0	0

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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Amount in Rupees

Schedule 7 : Current Assets, Loans & Advances	Current Year	Previous Year
B. Loans And Advances		
a. Loans:		
- Departmental Canteen	0	
- Revolving Fund	0	
b. Advances to employees (Non-Interest Bearing)		
- Salary	0	
- Festival	0	
- Flood/Frought/Cyclone	0	
- Calamity	0	
- TA	0	
- LTC	0	
- Food grain advance	0	
- Winter warm clothing advance	0	
- Others	0	
c. Long Term Advances to Employees (Interest Bearing)		
- House Building	0	
- Motor Vehicle	0	
- Fans	0	
- Computer	0	
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Supplies & Services	0	
- Advances on Capital A/c	0	
- Advances on Work (Capital)	0	
- Advances on Work (Revenue)	0	
- Others	0	
e. Prepaid Expenses		
- Insurance	0	
- AMC Expenses	0	
- Other Expenses	0	
f. Deposits		
- Telephone	0	
- Lease Rent	0	
- Customs Dept.	0	
- Security	0	
- Earnest money	0	
- Others	0	
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds	0	
- On Investments	0	
- # On Loans & Advances	0	
- Others	0	
h. Claims Receivable {(I Govt. Grant, II NAHEP, III AP Cess, IV GPF, V U-Remittance, VI R-Deposit, VII Others(pls Specify) }	0	
Total B	0	0
Total (A + B)	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2018-19**

Name of the Institute/Centre/Directorate _____

Status of Advances given out of Government Grant pertaining to 2018-19 only as on 31-3-2019

(Amount in Rupees)

Sl.No.	Head of Accounts	Advances given during 2018-19			Advances settled during 2018-19			Unsettled Advances as on 31-3-2019		
		Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total	Govt. Grant	NAHEP	Total
A	Advances to Employees									
1	Salary									
2	Travel									
3	LTC									
4	Medical									
5	Others (Contingencies)									
	Total (A)									
B	Advances/Other amounts recoverable n cash or in kind/value									
1	Advances to Supplies & Services									
2	Advances on Capital A/c									
3	Advances on Work in Progress									
	Total (B)									
	GRAND TOTAL (A+B)									

Please Note: Only for Current Year

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2019

Amount in Rupees

Schedule 8 : Income from Sales/Services	Current Year	Previous Year
A. Income from Sales		
1. Sale of Farm Produce	0	
2. Sale of Fish & Poultry	0	
3. Sale of Fruits & Vegetables	0	
4. Sale of Vaccine	0	
5. Sale of Breeder Seeds	0	
6. Sale of Dairy Products	0	
7. Sale of Cotton and Jute Products	0	
8. Sale of Wool & Woolen Products	0	
9. Sale of Meat	0	
10. Sale of other products	0	
B. Income from Services		
1. Training Programmes	0	
2. Consultancy services	0	
3. Contract Research	0	
4. Contract Services	0	
5. Analytical Testing Fees	0	
6. Pre-shipment Inspection Fees	0	
7. Quarantine Fee	0	
8. Other Internal Resource Generation activities	0	
Total	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

Schedule 9 : Grants/Subsidies: (irrevocable grants & subsidies received)	Current Year	Previous Year
1) Government of India – Govt. Grant		
a) Opening Balance	0	
b) Add Grants received during the year	0	
c) Less Already refunded grants/ releases to ICAR Units	0	
d) Less Utilized for Capital Expenditure	0	
e) Less Grants Refundable	0	
f) Net on Revenue a/c (a+b-c-d-e)	0	0
2) Government of India – NAHEP		
a) Opening Balance	0	0
b) Add Grants received during the year	0	0
c) Less Already refunded grants/ releases to ICAR Units	0	0
d) Less Utilized for Capital Expenditure	0	0
e) Less Grants Refundable	0	0
f) Net on Revenue a/c (a+b-c-d-e)	0	0
3) ICAR HQ Share of Internal Resource		
a) Opening Balance	0	
b) Add Grants received during the year	0	
c) Less Already refunded grants	0	
d) Less Utilized for Capital Expenditure	0	
e) Less Utilized for Loans and Advances	0	
f) Less Grants Refundable	0	
g) Net on Revenue a/c (a+b-c-d-e)	0	0
4) Government of India –AP Cess		
a) Opening Balance	0	
b) Add Grants received during the year	0	
c) Less Already refunded grants	0	
d) Less Utilized for Capital Expenditure	0	
e) Less Grants Refundable	0	
f) Net on Revenue a/c (a+b-c-d-e)	0	0
Total Net on Revenue a/c {1(f)+2(f)+3(f)+4(f)}	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT

No. 9A:GRANTS/SUBSIDIES

Amount in Rupees

Sl.No.	Particulars	Current Year				Previous Year			
		Govt. Grant	NAHEP	A.P. Cess	Total	Govt. Grant	NAHEP	A.P. Cess	Total
1	Opening Balance B/F								
2	Add: Grant received								
3	Less: Already Refunded *								
4	Less: Release to ICAR Units								
4	Total Grants : (1+2-3-4)								
5	Less:Grant Utilized for Capital Expenditure								
6	Balance : (4-5)								
7	Less: Grants utilised under Grants-in-Aid-Salaries								
8	Less: Grants utilised under Pension								
9	Less: Grants utilised under Grants-in-Aid-General								
10	Total : Revenue Expenditure (7+8+9)								
11	Balance : (6-10)								
12	Total : Capital + Revenue Expenditure (5+10)								
13	Balance : Refundable to Government (4-12)								

Total Grant
(c/f)

(Amount in Rupees)

Details of Refunds	Govt. Grant
a) Refunds pertaining to previous year(s) as in Opening Balance	
b) Refund pertaining to Current FY 2018-19	
Total Refunds (a+b) as per row 3 above	

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2018-19**

Detailed break-up of Institute & Schemes Expenditure for the year 2018-19**INSTITUTE EXPENDITURE***(Amount in Rupees)*

Sl. No.	Head	Institute Expenditure (Other than NEH & TSP)	NEH	TSP	SCSP	Total
1	2	3	4	5	6	7 (3+4+5+6)
1	Grants utilised for Capital Expenditure					
2	Grants utilised for Grant in Aid - Salaries					
3	Grants utilised for Grant in Aid -General					
	Total					X

SCHEMES**Break-up of expenditure related to Schemes/Project (AICRPs, Network Project, NAIP, NAHEP, IP&TM, NFBSRA, Education Division, KVKs, etc.)***(Amount in Rupees)*

Sl.No.	Name of the Schemes/project (Please indicate Sl.No.of Schemes as per prescribed format)	Source of Fund i.e.ICAR HQ/ICAR Institutes/Education Division/NAIP/NAHEP/NF BSRA etc	Sl.No.of Schemes as per prescribed format	PFMS Scheme Code	Other than NEH	NEH	TSP	SCSP	Total Schemes
1	2	3	4	5	6	7	8	9	10 (6+7+8+9)
	TOTAL								Y

Note: The sum of X+Y should match with the total Capital +Revenue Expenditure shown in Schedule 9A-Govt. Grant.**SCHEMES RELEASES****Details of releases made out of Schemes to ICAR Units/SAUs during 2018-19***(Amount in Rupees)*

Sl.No.	Name of the Schemes/Project(AICRPs,Network Project, IP&TM, NFBSRA,Education Division,NAHEP,KVKs etc.	Releases to ICAR Units(List of ICAR Institutes should be attached)	Releases to other than ICAR Units(SAUs/NGO s etc.)	Actual Expenditure incurred by the Institute(PIU Unit) (if any)	TOTAL
1	2	3	4	5	6 (3+4+5)

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ACCOUNTS-II SECTION

S.No.	Scheme/SMD	PFMS Scheme Code
1	CROP SCIENCES	0085
2	HORTICULTURAL SCIENCES	0086
3	NATURAL RESOURCE MANAGEMENT Institutes including Agro Forestry Res.	1271
4	NICRA/CRAI (Climate Resilient Agriculture Innovation)	1410
5	AGRICULTURAL ENGINEERING	0088
6	ANIMAL SCIENCES	0089
7	FISHERIES SCIENCE	0090
8	AGRICULTURAL ECONOMICS & STATISTICS (Eco. Statistics and Management)	0091
9	AGRICULTURAL EDUCATION (Agri. Universities and Institutions)	0093
10	AGRICULTURAL EXTENSION	0092
11	HEAD QUARTER	1270
12	NATIONAL AGRICULTURAL SCIENCE FUND	0097
13	NAHEP	3555

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2018-19

Break-up of Unspent Balance of Govt. Grant as reflected in Annual Account for the year 2018-19

(Amount in Rupees)

[illegible]

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT

NO. 9B: INTERNAL RESOURCE GENERATION

(Amount in Rupees)

Sl.No.	Particulars	Internal Resources Generated during 2018-19	Additional amount provided by ICAR Hqrs. out of Council's share during 2018-19	Total	Previous Year
A	B	C	D	E (C+D)	F
1	Opening Balance B/F	0	0	0	
2	Resources Generated at units / Received from Hqrs during 2018-19	0	0	0	
3	Total available Resources : (1+2)	0	0	0	
4	Less: Grants utilized for Capital Expenditure	0	0	0	
5	Balance: (3-4)	0	0	0	
6	Less: Grants utilised under Grants-in-Aid-Salaries	0	0	0	
7	Less: Grants utilised under Pension	0	0	0	
8	Less: Grants utilised under Grants-in-Aid-General	0	0	0	
9	Total : Revenue Expenditure (6+7+8)	0	0	0	
10	Balance : (5 - 9)	0	0	0	
11	Less: Expenditure on Loans & Advances	0	0	0	
12	Balance: (10-11)	0	0	0	0
13	Total: Capital + Revenue + Loans & Adv. (4+9+11)	0	0	0	0
14	Less: Already refunded to Council	0	0	0	
15	Balance: Refundable to Council (12-14)	0	0	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 10 : Fees/Subscriptions	Current Year	Previous Year
1. Entrance Fees	0	
2. Annual Fees/Subscriptions	0	
3. Seminar/Programme Fees	0	
4. Consultancy Fees	0	
5. Application Fees for Recruitment	0	
6. Diploma Charges	0	
7. Other (specify)	0	
Total	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

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

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 12 : Income from Royalty, Publications etc.	Current Year	Previous Year
1. Income from Royalty	0	0
2. Income from sale of Publications	0	0
3. Others (Specify)	0	0
TOTAL	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 13 : Interest earned	Current Year	Previous Year
1. On Term Deposits with scheduled Banks	0	0
2. On savings Accounts with scheduled banks	0	0
3. *On Loans		
a. Employees/Staff	0	0
b. Others	0	0
4. On Debtors and other Receivables	0	0
Total	0	0

*Calculation Sheet of Accrued Interest		
Opening Balance of Accrued Interest 2017-18 (Sch. 7-B)		
(-) Deduct Interest realised during the year (Sl. No. 9 at Annex. A)		
(+) Add Accrued Interest shown in Sch. 13		

Closing Balance of Accrued Interest 2018-19 to be shown in Sch. 7-B

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 14 : Other Income	Current Year	Previous Year
1. License Fee from quarters	0	0
2. Income from Guest house charges	0	0
3. Leave Salary and Pension Contribution	0	0
4. Revenue Receipts from Schemes	0	0
5. Charges for use of Transport	0	0
6. Water and Electricity Charges	0	0
7. Revolving Fund income	0	0
8. Surplus on sale/disposal of assets		
a. Owned assets	0	0
b. Assets acquired out of grants or received free of cost	0	0
9. Miscellaneous income (Sale Proceeds of unserviceable stores/empties, waste paper, tender papers, application forms, & others) Advt. charges, other miscellaneous income)	0	0
TOTAL	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 15 : Prior Period Income	Current Year	Previous Year
1. Prior Period Income	0	0
TOTAL	0	0

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Am

Schedule 16 – Establishment Expenses	Current Year					Previous Year			
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total	Govt. Grant	NAHEP	Revenue Generation	A P Cess
(A) Establishment Expenses									
a. Salaries, wages and allowances	0	0	0	0	0	0	0	0	0
b. Contribution to Provident Fund	0	0	0	0	0	0	0	0	0
c. Contribution to Other Funds (Specify)	0	0	0	0	0	0	0	0	0
d. Bonus	0	0	0	0	0	0	0	0	0
e. Staff Welfare Expenses	0	0	0	0	0	0	0	0	0
f. Fees & Honorarium	0	0	0	0	0	0	0	0	0
g. Leave salary and Pension Contribution	0	0	0	0	0	0	0	0	0
h. Others	0	0	0	0	0	0	0	0	0
Total Establishment Expenses	0	0	0	0	0	0	0	0	0
(B) Pension Expenses									
Expenses on employee's Retirement and Terminal Benefits (Pension, Gratuity, CVP, Leave Encashment)	0	0	0	0	0	0	0	0	0
Total (A+B)	0	0	0	0	0	0	0	0	0

Finance &

ount in Rupees

Total
0
0
0
0
0
0
0
0
0
0
0
0
0

.Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

Schedule 17 – Research and Operational Expenses	Current Year					Previous Year				
	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total	Govt. Grant	NAHEP	Revenue Generation	A P Cess	Total
1. Chemicals & consumables	0	0	0	0	0	0	0	0	0	0
2. Glassware	0	0	0	0	0	0	0	0	0	0
3. Fertilizers	0	0	0	0	0	0	0	0	0	0
4. Seeds	0	0	0	0	0	0	0	0	0	0
5. Salts & Minerals	0	0	0	0	0	0	0	0	0	0
6. Farm manure	0	0	0	0	0	0	0	0	0	0
7. Other consumables	0	0	0	0	0	0	0	0	0	0
8. Photograph/Audiovisual Expenses	0	0	0	0	0	0	0	0	0	0
9. Computer Hire charges	0	0	0	0	0	0	0	0	0	0
10. Purchase of Animal for Research	0	0	0	0	0	0	0	0	0	0
11. Feeding and upkeep of Animals	0	0	0	0	0	0	0	0	0	0
12. Other research expenditure	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in rupees

Schedule 18 – Administrative Expenses	Current Year					Previous Year				
	Govt. Grant	NAHEP	Revenue Generation	AP Cess	Total	Govt. Grant	NAHEP	Revenue Generation	AP Cess	Total
A. Infrastructure										
a) Rent, Rates & Taxes	0	0	0		0	0	0	0	0	0
b) Electricity Charges	0	0	0		0	0	0	0	0	0
c) Water Charges	0	0	0		0	0	0	0	0	0
d) Security Charges	0	0	0		0	0	0	0	0	0
e) Vehicle Running Expenses	0	0	0		0	0	0	0	0	0
f) Insurance	0	0	0		0	0	0	0	0	0
B. Communication						0	0			0
a) Postage & Telegram	0	0	0		0	0	0	0	0	0
b) Telephones & Fax	0	0	0		0	0	0	0	0	0
C. Repairs & Maintenance						0	0			0
a) Buildings	0	0	0		0	0	0	0	0	0
b) Plants & Machinery	0	0	0		0	0	0	0	0	0
c) Furniture & Fixtures	0	0	0		0	0	0	0	0	0
d) Vehicle	0	0	0		0	0	0	0	0	0
e) Office Equipment	0	0	0		0	0	0	0	0	0
f) Computers	0	0	0		0	0	0	0	0	0
g) Roads	0	0	0		0	0	0	0	0	0
D. Others						0	0			0
a) Printing & Stationery (consumables)	0	0	0		0	0	0	0	0	0
b) Newspapers & Periodicals	0	0	0		0	0	0	0	0	0
c) Travel & Conveyance – Domestic	0	0	0		0	0	0	0	0	0
d) Travel – Foreign	0	0	0		0	0	0	0	0	0
e) Advertisement & Publicity	0	0	0		0	0	0	0	0	0
f) Legal & Professional charges	0	0	0		0	0	0	0	0	0
g) Auditor's remuneration	0	0	0		0	0	0	0	0	0
h) Hospitality expenses	0	0	0		0	0	0	0	0	0
i) Bank charges	0	0	0		0	0	0	0	0	0
j) Meeting expenses	0	0	0		0	0	0	0	0	0
k) Steering & Monitoring Committee expenses	0	0	0		0	0	0	0	0	0
l) Loss on sale of assets	0	0	0		0	0	0	0	0	0
m) Provision for bad & doubtful debt/advances	0	0	0		0	0	0	0	0	0
n) Irrecoverable balances written off	0	0	0		0	0	0	0	0	0
o) Other Miscellaneous expenses	0	0	0		0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

(Amount in Rupees)

Schedule 19 – Grants, Subsidies, etc.	Current Year				Previous Year			
	Govt. Grant	NAHEP	AP Cess	Total	Plan	Non-Plan	AP Cess	Total
A) Grants given to State Agricultural Universities – Establishment of KVKs i)Grants-in-aid-Capital_____a_____ ii)Grants-in-aid-Salaries_____b_____ iii)Grants-in-aid-Revenue_____c_____	The sum of a+b+c appears here							
B) Grants given to State Agricultural Universities – All India Coordinated Research Projects i)Grants-in-aid-Capital_____a_____ ii)Grants-in-aid-Salaries_____b_____ iii)Grants-in-aid-Revenue_____c_____	The sum of a+b+c appears here							
C) Grants given to - Trainers Training Centres i)Grants-in-aid-Capital_____a_____ ii)Grants-in-aid-Salaries_____b_____ iii)Grants-in-aid-Revenue_____c_____	The sum of a+b+c appears here							
D) Financial Assistance to Scientific Societies i)Grants-in-aid-Capital_____a_____ ii)Grants-in-aid-Salaries_____b_____ iii)Grants-in-aid-Revenue_____c_____	The sum of a+b+c appears here							
E) Others i)Grants-in-aid-Capital_____a_____ ii)Grants-in-aid-Salaries_____b_____ iii)Grants-in-aid-Revenue_____c_____	The sum of a+b+c appears here							
Total	X							

Summary of detailed Expenditure (Annexure-19)	Govt. Grant		
	BE/RE	Release	Utilization
1) Grants-in-aid-Capital			
2) Grants-in-aid-Salaries			
3) Grants-in-aid-Revenue			
Total		X	

Note: X is the amount released as Grants/Subsidies taken as expenditure in this schedule. The Headwise break-up should be supported with the documentary evidence, i.e. the institute's covering letter to the grantee bodies conveying the break-ups. The actual utilization may be collected from the grantee institutions and depicted in detail in Annexure-19.

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNT 2018-19**

List of funds released to State Agricultural Universities and other agencies outside ICAR

(Please furnish project/scheme wise list)

1. Name of the ICAR Project/Scheme _____

(Separate depiction required for each scheme)

(Amount in Rupees)

Sl.No.	Name of the SAUs/Agency outside ICAR	Funds Released during 2017-18	Utilization under Grants-in-aid-Capital (A)	Utilization under Grants-in-aid-Salaries (B)	Utilization under Grants-in-aid-Revenue (C)	Total Utilization (A+B+C)	Whether provisional UCs of 2018-19 received ? Yes/No *
Scheme 1.....							
1							
2							
3							
4							
5							
6							
Scheme 2.....							
7							
8							
9							
10							
Scheme 3.....							
11							
12							
13							
14							
15							
	TOTAL						

**** Fund releasing units may ensure that Provisional Utilisation Certificates have been received by the Grantee Institutions before funds for year 2018-19 are released(Refer Rule 212(1) of GFR***

Finance & Accounts Officer

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19

Amount in Rupees

Schedule 20 – Miscellaneous Expenses	Current Year						Previous Year					
	Govt.Grant	NAHEP	Revenue Generation	A P Cess	Others	Total	Govt.Grant	NAHEP	Revenue Generation	A P Cess	Others	Total
1. Publicity and exhibitions	0	0	0	0	0	0	0	0	0	0	0	0
2. Guest House	0	0	0	0	0	0	0	0	0	0	0	0
3. Human Resource Develop- ment	0	0	0	0	0	0	0	0	0	0	0	0
4. Revolving Fund Schemes – Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
5. Others	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

Amount in Rupees

Schedule 21 : Prior Period Expenditure	Current Year	Previous Year
1. Prior Period Expenditure	0	0
TOTAL	0	0

Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2018-19**

(Rupees in Lakhs)

Schedule 23 : Contingent Liabilities & Notes to Accounts		Current Year	Previous Year
1	Contingent Liabilities(Court Cases, PIL etc,)		
2	Letters of credit opened by the bank on behalf of the Council		
3	Estimated value of Contracts remaining to be executed on capital Account and not provided for (Net of Advances)		
	TOTAL		

Remarks

1. GPF Annual Account for the CFY 2018-19 is prepared separately.
2. Depreciation on all Assets categorized under the head 'Others' in Sch. 5 shall be charged at the prevailing rate of **10% per annum** under straight line method.
3. Details of all Assets booked under the head 'Others' shall be specified separately in Notes to Accounts.

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