

# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## CONSOLIDATED ANNUAL ACCOUNTS 2009-10

### BALANCE SHEET AS ON 31ST MARCH 2010

Amount in Rupees

<b>Corpus/Capital Fund &amp; Liabilities</b>			
	Schedule	Current Year	Previous Year
Capital Fund	1		
Reserves	2		
Earmarked/Endowment Fund	3		
Current Liabilities & Provisions	4		
<b>Total</b>			
<b>Assets</b>			
Fixed Assets	5		
Investments – Earmarked/Endowment Funds	6		
Current Assets, Loans & Advances	7		
<b>Total</b>			

Significant Accounting Policies	22
Contingent Liabilities & Notes to Accounts	23

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**DIRECTOR**

# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## CONSOLIDATED ANNUAL ACCOUNTS 2009- 10

Amount in Rupees

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2010

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

Significant Accounting Policies  
Contingent liabilities & Notes as Accounts

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2010		
	<b>Current Year</b>	<b>Previous Year</b>
<b>Schedule 1 – Capital Fund</b>		
Balance at the beginning of the year		
Add grants from Govt. of India utilized for capital expenditure		
Add/Deduct/ Net Income/expenditure transferred from the Income & Expenditure account		
Amount adjusted by council in Non-Plan Budget less amount adjusted by the Institute in Non-Plan Budget		
(i) Interest on STD		
(ii) Revenue Receipts		
Balance as the year end		
<b>Schedule 2 – Reserves</b>		
1. Capital Reserve -		
As per last account		
Add value of assets acquired/donated out of sponsored project(Book Value) funds		
Add Free gifts		
Less Deductions during the year		
Balance at the year end		
<b>Total</b>		

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<b>INDIAN COUNCIL OF AGRICULTURAL RESEARCH</b>
<b>CONSOLIDATED ANNUAL ACCOUNTS 2009-10</b>

Amount in Rupees

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

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

	Amount in Rupees	
<b>Schedule 4 – Current liabilities &amp; Provisions</b>	Current year	Previous year
<b>A. CURRENT LIABILITIES</b>		
1. Sundry Creditors:		
(a) For goods		
(b) For others		
2. Advances received		
3. Deposits from staff		
4. Public Works Deposits		
5. Deposits others (EMD, Security Deposit)		
6. Statutory liabilities (GIS, GPF, TDS, Pension, Bonus, Sales Tax, Service Tax)		
a. Overdue		
b. Others		
7. Other current liabilities		
a) Salary, expenses, interest accrued and due		
b) Receipts against ongoing sponsored/consultancy/projects(Net)		
c) Receipts against sponsored conferences/Seminars(Net)		
d) Intellectual fee for distribution		
e) Loans and Advances		
8. Unutilized grants from Govt. of India – to be refunded		
Plan		
AP Cess		
Non-Plan		
Others		
9. Bank overdraft in Bank Account		
Total (A)		
<b>B. Provisions</b>		
1. Gratuity		
2. Superannuation/Pension		
3. Leave Encashment		
4. Claims		
5. Others(specify)		
Total(B)		
Total (A + B)		

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## Amount in Rupees

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

**Amount in Rupees**

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

<b>Schedule 5 (B)–Fixed Assets (Non Plan)</b>											
Description	Gross Block				Depreciation				Net Block		Rates of Depreciation
	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 on assests disposed on 2006-07	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	
<b>A. Fixed Assets</b>											
1. Land											
a. Free hold											
b. Lease hold											
2. Buildings											
3. Tanks & Ponds											
4. Roads & Bridges											
5. Sewerage & Drainage											
6. Tube Wells											
7. Elect. installations and Equipments											
8. Plant & Machinery											
9. Laboratory apparatus and Scientific eqp											
10. Office Equipment											
11. Vehicle & Vessels											
12. Farm & Field Equipment											
13.Computers/Peri-pherals/ major software											
14. Furniture & Fixts.											
15. Audio visual equipments											
16. Live Stock											
17. Library Books											
18. Others											
<b>Total of Current Year</b>											
<b>B. Capital work-in-progress</b>											
<b>Total</b>											
Previous Year											

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

Schedule 5 (C)–Fixed Assets (A.P.Cess)	Gross Block				Depreciation				Net Block		Rates of Depreciation
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 on assests disposed on 2006-07	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											
b. Lease hold											
2. Buildings											
3. Tanks & Ponds											
4. Roads & Bridges											
5. Sewerage & Drainage											
6. Tube Wells											
7. Elect. installations and Equipments											
8. Plant & Machinery											
9. Laboratory apparatus and Scientific eqp											
10. Office Equipment											
11. Vehicle & Vessels											
12. Farm & Field Equipment											
13.Computers/Peri-pherals/ major software											
14. Furniture & Fixts.											
15. Audio visual equipments											
16. Live Stock											
17. Library Books											
18. Others											
Total of Current Year											
B. Capital work-in-progress											
Total											
Previous Year											

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Schedule 5 (D)–Fixed Assets (Revolving Fund Schemes)

Amount in Rupees

Description	Gross Block				Depreciation				Net Block		Rates of Depreciation
	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 on assests disposed on 2006-07	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	
<b>A. Fixed Assets</b>											
1. Land											
a. Free hold											
b. Lease hold											
2. Buildings											
3. Tanks & Ponds											
4. Roads & Bridges											
5. Sewerage & Drainage											
6. Tube Wells											
7. Elect. installations and Equipments											
8. Plant & Machinery											
9. Laboratory apparatus and Scientific eqp											
10. Office Equipment											
11. Vehicle & Vessels											
12. Farm & Field Equipment											
13.Computers/Peri-pherals/ major software											
14. Furniture & Fixts.											
15. Audio visual equipments											
16. Live Stock											
17. Library Books											
18. Others											
<b>Total of Current Year</b>											
<b>B. Capital work-in-progress</b>											
<b>Total</b>											
Previous Year											

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Schedule 5 (E)-Fixed Assets (Deposit Schemes)

Amount in Rupees

Description	Gross Block				Depreciation				Net Block		Rates of Depreciation
	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 on assests disposed on 2006-07	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	
<b>A. Fixed Assets</b>											
1. Land											
a. Free hold											
b. Lease hold											
2. Buildings											
3. Tanks & Ponds											
4. Roads & Bridges											
5. Sewerage & Drainage											
6. Tube Wells											
7. Elect. installations and Equipments											
8. Plant & Machinery											
9. Laboratory apparatus and Scientific eqp											
10. Office Equipment											
11. Vehicle & Vessels											
12. Farm & Field Equipment											
13.Computers/Peri-pherals/ major software											
14. Furniture & Fixts.											
15. Audio visual equipments											
16. Live Stock											
17. Library Books											
18. Others											
<b>Total of Current Year</b>											
<b>B. Capital work-in-progress</b>											
<b>Total</b>											
Previous Year											

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CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

Schedule 5 X – (For Assets costing less than Rs. 10000/- only)											
Description	Gross Block				Depreciation				Net Block		Rates of Depreciation
	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 on assests disposed on 2006-07	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	
<b>A. Fixed Assets</b>											
1. Land											
a. Free hold											
b. Lease hold											
2. Buildings											
3. Tanks & Ponds											
4. Roads & Bridges											
5. Sewerage & Drainage											
6. Tube Wells											
7. Elect. installations and Equipments											
8. Plant & Machinery											
9. Laboratory apparatus and Scientific eqp											
10. Office Equipment											
11. Vehicle & Vessels											
12. Farm & Field Equipment											
13.Computers/Peri-pherals/ major software											
14. Furniture & Fixts.											
15. Audio visual equipments											
16. Live Stock											
17. Library Books											
18. Others											
<b>Total of Current Year</b>											
<b>B. Capital work-in-progress</b>											
<b>Total</b>											
Previous Year											

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

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

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# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## CONSOLIDATED ANNUAL ACCOUNTS 2009-10

Amount in Rupees

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

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees		
<b>Schedule 7 : Current Assets, Loans &amp; Advances</b>	<b>Current Year</b>	<b>Previous Year</b>
B. Loans And Advances		
a. Loans:		
- Departmental Canteen		
- Revolving Fund		
b. Advances to employees (Non-Interest Bearing)		
- Salary		
- Festival		
- Flood/Frought/Cyclone		
- Calamity		
- TA		
- LTC		
- Food grain advance		
- Winter warm clothing advance		
- Others		
c. Long Term Advances to Employees (Interest Bearing)		
- House Building		
- Motor Vehicle		
- Fans		
- Computer		
d. Advances And Other Amounts Recoverable in Cash or in Kind or for Value to be received		
- Advances to Suppliers		
- Advances on Capital A/c		
- Others (Contingency)		
e. Prepaid Expenses		
- Insurance		
- Other Expenses		
f. Deposits		
- Telephone		
- Lease Rent		
- Customs Dept.		
- Security		
- Earnest Money		
- Others		
g. Income Accrued		
- On Investments from Earmarked/Endowment Funds		
- On Investments		
- On Loans & Advances		
- Others		
h. Claims Receivable (I ) Non Plan (II) Plan (III) A.P. CESS (IV) OTHERS		
Total B		
Total (A + B)		F&AO

# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## CONSOLIDATED ANNUAL ACCOUNTS 2009-10

### SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2008

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

## INDIAN COUNCIL OF AGRICULTURAL RESEARCH CONSOLIDATED ANNUAL ACCOUNTS 2009-10

Amount in Rupees

Schedule 9 : Grants/Subsidies: (irrevocable grants & subsidies received)	Current Year	Previous Year
1) Government of India – Plan		
- Receipts		
- Less utilized for capital expenditure		
- Less carried forward		
- Net on Revenue a/c		
2) Government of India – Non-Plan		
- Receipts		
- Less utilized for capital expenditure		
- Less utilized for Loans & Advances		
- Less carried forward		
- Net on Revenue a/c		
3) Government of India –		
Grants from A P Cess Fund		
a) Utilization as per Sch. 16, 17 & 18		
b) Financial Assistance to Scientific		
Societies as per schedule 19		
4) Government Agencies		
5) Institutions/grants in aid towards in house projects		
6) International organisations		
7) Others		
<b>Total</b>		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

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

Particulars	Plan	Non-Plan	A.P. Cess	Total	Plan	Non-Plan	A.P. Cess	Total
Opening Balance								
Add: Grants From Government of India								
*Add receipt adjusted by the Institute under Non Plan Budget								
Total Grants received								
Less: Utilized for Capital Expenditure								
Balance								
Less: Utilised for Revenue Expenditure								
Less: Utilised for Loans & Advances								
Less: Already Refunded								
Balance Refundable to Government								

\* Includes

i) Interest on STD (ii) Revenue receipts (iii) Recovery of loans and advances

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

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

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

**Schedule 11 : INCOME FROM INVESEMENTS (Income on investments from Earmarked/Endowment Funds transferred to respective funds)**

	Investment from Earmarked funds		Investment - others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On government Securities				
b) On Debentures/Bonds				
2) Dividends on Mutual Fund Securities				
3) Others				
Total				
Transferred to Earmarked/Endowment Funds				

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

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

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

<b>Schedule 13 : Interest earned</b>	<b>Current Year</b>	<b>Previous Year</b>
1. On Term Deposits with scheduled Banks		
2. On savings Accounts with scheduled banks		
3. On Loans		
a. Employees/Staff		
b. Others		
3. On Debtors and other Receivables		
<b>Total</b>		
Tax Deducted at Source Rs.		

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# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## CONSOLIDATED ANNUAL ACCOUNTS 2009-10

Amount in Rupees

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

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

Schedule 15 : Prior Period Income	Current Year	Previous Year
1. Prior Period Income		
<b>TOTAL</b>		

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2007-08**

<b>Schedule 16 – Establishment</b>	<b>Current Year</b>				<b>Previous Year</b>			
<b>Expenses</b>	Plan	Non-	A P	Total	Plan	Non-	A P	Total
a. Salaries, wages and allowances								
b. Contribution to Provident Fund								
c. Contribution to Other Funds (Specify)								
d. Bonus								
e. Staff Welfare Expenses								
f. Expenses on Employees' Retirement and Terminal Benefits (Pension, Gratuity, leave encashment)								
g. Fees & Honorarium								
h. Leave salary and Pension Contribution								
i. Others								
<b>Total</b>								

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

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

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2007-08**

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

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Schedule 19 – Grants, Subsidies, etc.	Current Year				Previous Year			
	Plan	Non-Plan	AP Cess	Total	Plan	Non-Plan	AP Cess	Total
a) Grants given to State Agricultural Universities – Establishment of KVKs	.							)
b) Grants given to State Agricultural Universities – All India coordinated Research Projects								
c) Grants given to – Trainers Training Centres								
d) Financial Assistance to Scientific Societies								
e) Others								
<b>Total</b>								

Imp note :

Please indicate the names clearly and seperately of KVKs/AICRPS/TTCs/Scientific societies and others to which Grants have been given.

The total of grants given should match with the list and also if necessary separate sheets may be added to give the break up.

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# **INDIAN COUNCIL OF AGRICULTURAL RESEARCH** **CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

<b>Schedule 20 – Miscellaneous</b>	<b>Current Year</b>					<b>Previous Year</b>				
<b>Expenses</b>	Plan	Non-Plan	A P Cess	Others	Total	Plan	Non-Plan	A P Cess	Others	Total
1. Publicity and exhibitions										
2. Guest House										
3. Human Resource Development										
4. Revolving Fund Schemes – Expenditure										
5. Others										
<b>Total</b>										

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**INDIAN COUNCIL OF AGRICULTURAL RESEARCH**  
**CONSOLIDATED ANNUAL ACCOUNTS 2009-10**

Amount in Rupees

Schedule 21 : Prior Period Expenditure	Current Year	Previous Year
1. Prior Period Expenditure		
<b>TOTAL</b>		

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# INDIAN COUNCIL OF AGRICULTURAL RESEARCH

## RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2010(New Format)

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b>I. Opening balances:</b>			<b>I. Expenses:</b>		
a) Cash in hand			a. Establishment		
b) Bank balances			b. Administrative		
>> in Current Accounts			c. Research		
>> in Deposit Accounts					
>> in Savings Accounts			<b>II. Payments against funds for various projects</b>		
<b>II. Grants Received from Govt. of India</b>			<b>III. Investments and Deposits</b>		
Plan			a) Out of Earmarked funds		
Non-Plan			b) Out of own funds.		
A.P. Cess					
<b>III. Donations and Contribution</b>					
			<b>IV. Expenditure on Fixed Assets and capital work-in-progress</b>		
<b>IV. Income on investments from</b>			a) Purchase of Fixed Assets		
a) Earmarked Funds			b) Expenditure on Capital		
b) Own Funds			Work-in-progress		
<b>V. Interest Received</b>			<b>V. Repayment of un- utilized Grants/ Loans/Borrowings</b>		
a) on Bank Deposits					
b) Loans, Advances					
<b>VI. Deposits and Advances</b>			<b>VI. Deposits and Advances</b>		
<b>VII. Other Income</b>			<b>VII. Other payments</b>		
<b>VIII. Loans and Borrowings</b>			<b>VIII. Closing Balances</b>		
			a) Cash in hand		
<b>IX. Misc. Receipts</b>					
			b) Bank Balances		
			· in current Accounts		
			· in Deposit Accounts		
			· in Savings Account		
			c) In transit		
<b>Total</b>			<b>Total</b>		

## RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR END

Accounting Treatment in Schedule No.	Receipts	Amount (Rs.)	Accounting Treatment in Schedule No.
1	I. Opening balances:		
	a) Cash in hand		S-16
	b) Bank balances		S-18
	i) in Current Accounts		S-17
	ii) Deposit Accounts		
	iii) in Savings Accounts		S-19
2	<b>II. Grants Received from Council (U-Rem-II)</b>		
S--9A	Plan		S-6
S-9A	Non-Plan		S-6
S-9A	A.P. Cess		S-6
3 3	III. Donations and Contribution		
4	Income on Investment from :-		
	a) Earmarked Funds		S-5
	b) Own Funds		S-7
			S-5
5	<b>V. Interest Received</b>		
S-13	a) on Bank Deposits		
S-13	b) Loans, Advances		S-9A
S-3	c) Endowment Fund		
S-3	d) Deposit Schemes		
S-3	d) Earmarked Fund		
6	<b>VI. Deposits and Advances</b>		
S-4	a- Security /EMD Deposit Received (Liability)		S-4
S-7	c- Recoveries from P- Loan & Advances		S-7
S-7	c- Recoveries of S. Advances		S-7

S-4	d- Loans & Borrowing	S-4
S-4	e- ICAR General Provident Fund	S-4
S-4	f- New Pension Scheme Contribution (Employee Contribution)	S-4
S-4	g- U -Remittances-I (Statutory Liabilities - Remittances of GIS, GPF,I.Tax,EPF,ESI,TDS,Sale Tax,Service Tax)	S-4
S-4	h- Consultancy / Contract Research	S-4
S-4	i- Revolving fund (Seed Money)	S-4
S-3	i- Maturity of Investments	S-3
S-7	Deposits (For Telephone, Custom Deptt.Lease Rent, Security)	S-7
S-3	Endowment Fund	S-3
S-3	Earmarked Fund	S-3
S-3	b- Sponsored/Deposit Schemes	S-3 & S-2
		S-3
<b>7</b>	<b>VII. Other Income</b>	
S-8	Income from Sales / Services	
		S-20
S-10	Fees/ Subscription	
S-12	Income from Royalty, Publications etc.	S-3
S-14	Other Income	S-1
S-15	Prior Period Income	
<b>8</b>	<b>VIII. Loans and Borrowings</b>	
<b>9</b>	<b>IX. Misc. Receipts</b>	S-7

**Total**

Finance &

## Annexure -I

ED 31 MARCH 2010

Payments	Amount (Rs.)
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I. Expenses:

- a. Establishment
- b. Administrative
- c. Research

II. Payments against fund for various projects

III. Investments and Deposits

- a) Out of Earmarked funds
- b) Out of own funds.

**IV. Expenditure on Fixed Assets and Capital work-in-Progress (Only from Govt. Grants - Non Plan, Plan & AP Cess)**

- a) Purchase of Fixed Assets
- b) Expenditure on Capital Advances
- b) Expenditure on Capital Work-in-progress

V. Repayment / Refund of un-utilized Grants/  
Loans/Borrowings

**VI. Deposits and Advances**

a-Payment of Security / EMD  
Deposit received (Liability)

- b- Payments against P- Loan & Advances
- c- Payment of S. Advances

d- Payment Loans & Borrowing  
 e- ICAR General Provident Fund  
 f- New Pension Scheme  
 Contribution (Employee  
 contribution )  
 g- U -Remittances-I (Statutory  
 Liabilities - Remittances of GIS,  
 GPF,I.Tax,EPF,ESI,TDS,Sale  
 Tax,Service Tax)  
 h- Consultancy / Contract  
 Research  
 i- Revolving Fund (Seed Money)  
 i- Investments  
 Deposits (For Telephone,  
 Custom Deptt.Lease Rent,  
 Security)  
 Endowment Fund  
 Earmarked Fund  
 b- Purchase of Fixed Assets for  
 Sponsored / Deposit Schemes  
 b- Revenue Expenditure from  
 Sponsored / Deposit Schemes

## **VII. Other payments**

Miscellenous Expenses from  
 Govt. Grant ?  
 Prior Period Expenditure from  
 Govt. Grant ?  
 Interest from Earmarked Fund to  
 be released to beneficieries  
 Refund of Revenue Receipts & ?  
 other Income Earned by Institute

## **VIII. Closing Balances**

a) Cash in hand  
 b) Bank Balances  
 · in current Accounts  
 · in Deposit Accounts  
 · in Savings Account  
 c) In transit

## **Total**

: Accounts Officer