



INDIAN COUNCIL OF MEDICAL RESEARCH

ANNUAL ACCOUNTS

2017-18

INDEX

S.NO.	PARTICULARS OF STATEMENTS OF ACCOUNTS	PAGE NO.
1.	Receipt and Payment Accounts	1
2.	Income and Expenditure Statement	2
3.	Balance Sheet	3
4.	Schedule 1 - Capital Fund	4
5.	Schedule 2 - Capital Reserves	5
6.	Schedule 3 - Earmarked/Endowment Funds	6
7.	Schedule 4 - Liabilities	7
8.	Schedule 5 - Fixed Assets	8
9.	Schedule 6 - Investments from Earmarked/Endowment Funds	9
10.	Schedule 7 - Current Assets, Loans and Advances	10-11
11.	Schedule 8 - Gift Assets	12
12.	Schedule 9 - Grants and Subsidies	13
13.	Schedule 10- Consultancy/Contract Research Service	14
14.	Schedule 11- Income from Investments	15
15.	Schedule 12- Interest Earned	16
16.	Schedule 13- Other Income	17
17.	Schedule 14- Establishment Expenses	18
18.	Schedule 15- Administrative and Other Expenses	19-20
19.	Schedule 16- Repairs and Maintenance	21
20.	Schedule 17- Other Payments Grants Subsidies etc.	22
21.	Schedule 18- Miscellaneous Expenses	23
22.	Schedule 19- Depreciation	24
23.	Worksheet - Statement showing adjustment on Income	25 - 26
24.	Worksheet - Statement showing adjustment on Expenses	27 - 29

25.	Investment of Trust Fund	30- 31
26.	Receipts (Trust Fund)	32 - 33
27.	Payments (Trust Fund)	34 - 36
28.	Opening & Closing Balance of Trust Funds	37 - 38
29.	Receipts & Payments (G.P.F Account)	39
30.	Income & Expenditure Account (G.P.F Account)	40
31.	Balance Sheet (G.P.F Account)	41
32.	Receipts & Payments (C.P.F. Account)	42
33.	Income & Expenditure Account (C.P.F Account)	43
34.	Balance Sheet (C.P.F. Account)	44
35.	Receipts & Payments (N.P.S. Account)	45
36.	Income & Expenditure Account (N.P.S. Account)	46
37.	Balance Sheet (N.P.S. Account)	47
38.	R&P Account Funded by ICMR/Outside Agencies (ICMR Hqrs.)	48
39.	Receipts & Payments (GSLIS Account)	49
40.	Receipts & Payments A/c Closed externally Funded Project	50
41.	Receipts & Payments A/c NIH PROFund	51
42.	Subsidiary Receipts & Payments Adhoc ICMR/outside Agencies	52
43.	Subsidiary Receipts & Payments Adhoc ICMR/Outside Agencies details	53 - 54
44.	ICMR DHR Project (R&P)	55
45.	Receipts & Payments A/c T.B. Consortum	56
46.	Receipts & Payments A/c Global Funds	57
47.	Receipts & Payments A/c FCRA	58
48.	Income & Expenditure Account FCRA	59
49.	Balance Sheet (FCRA Account)	60
50.	Accounting policies & Notes to the Accounts	61 - 68

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Council of Medical Research, New Delhi for the year ended 31 March 2018

We have audited the attached Balance Sheet of Indian Council of Medical Research (ICMR) as at 31 March 2018, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2018-19. These financial statements are the responsibility of the management of the ICMR. Our responsibility is to express an opinion on these financial statements based on our audit. Account of ICMR is a compilation of its 33 different Institutes/Centers including ICMR (Hqrs). Audit has examined the accounts of seven units including ICMR (Hqrs).

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the uniform format of accounts prescribed by the Ministry of Finance, Government of India;
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the ICMR, in so far as it appears from our examination of such books.
- iv. We further report that:

A. **Balance sheet**

A.1 Current Liabilities & Provisions (Schedule-4) - ₹22.71 crore

A.1.1 ICMR issued cheques of ₹1.82 crore to various stakeholders between the period of January 2007 to December 2017 which remained un-encashed as on 31 March 2018. These time barred cheques were not written back in the accounts, which resulted in understatement of Current Liabilities (creditors) and Current Assets (bank balance) by like amount.

A.1.2 The above include ₹49.49 lakh and ₹2.00 lakh being 'Public Works Deposits' and 'Loans and Advances', respectively. These amounts are being carried forwarded over the years. Review of these liabilities had also not been carried out by the ICMR. Year-wise and party-wise details of said liabilities were not furnished to audit. In view of the above, we are not able to form an opinion on the correctness of the figures.

B. General

B.1 The Receipt & Payment accounts of various accounts of ICMR namely ICMR various Trust Funds, ICMR New Pension Scheme Account, ICMR Hqs Project Account, ICMR Group Saving Linked Insurance Account, ICMR Current Account Closed Externally Funded Project Account, Adhoc Research Schemes funded by ICMR/outside agencies Account were enclosed separately. These funds need to be incorporated suitably under Earmarked/ Endowment Funds/ Current Liabilities.

B.2 The ICMR has not made provisions for retirement benefits of employees as required under Accounting Standard - 15 of ICAI.

B.3 Suitable provisions for salary and allowances and other expenditure/known liabilities for the month of March were not made by ICMR in contravention of accrual concept of accounting.

B.4 In Annual Accounts of ICMR, addition of fixed assets during the year was not depicted into half yearly blocks as per the requirement of uniform format of accounts and depreciation has been charged on fixed assets at full rate irrespective of their date of purchase. This has not been mentioned in the Significant Accounting Policies and Notes on Accounts.

B.5 As per Significant Accounting Policies, depreciation on Land and Building (excluding freehold land) has been charged @ two percent. Under such circumstances, values of Land & Building should be depicted separately in the annual accounts of ICMR, which has not been done. Due to non-depiction of separate values of land and building in the account, correctness of the depreciation charged on the building could not be verified in audit.

B.6 Institute had adopted different rates of depreciation on fixed assets as compared to rate of depreciation given under Income Tax Act in contravention of Uniform Format of Accounts.

B.7 The following discrepancies were noticed during the audit of accounts of various units of ICMR in different states:

B.7.1 National Institute of Research in Environmental Health (NIREH) Bhopal

B.7.1.1 Receipt of ₹55.86 lakh in the Bank Account (A/c no. 31629042709) remained unreconciled with NIREH Bank Book which needs to be reconciled and rectified.

B.7.1.2 Transaction of account number 2652201000042 which has opening balance of ₹16.38 crore and closing balance of ₹7.00 crore in the form of flexi account (2652401001251) has not been disclosed in the annual accounts.

B.7.2 Regional Medical Research Centre (RMRC), Dibrugarh

B.7.2.1 In the accounts for the year 2015-16, RMRC had booked an amount of ₹20.90 crore under the head 'Land and Building' of which ₹1.09 crore had been spent on purchase of furniture and fixtures. Booking of expenditure under wrong head resulted in overstatement of building and understatement of furniture and fixtures by ₹1.09 crore.

B.7.2.2 Rates of depreciation for Land & Building and Furniture & Fixtures were 2 percent and 10 percent per annum, respectively. Due to wrong booking of expenditure, RMRC charged depreciation @ 2 percent for furniture and fixtures instead of 10 percent.

B.7.2.3 In the accounts for the year 2015-16, RMRC showed an amount of ₹5.53 crore as addition to laboratory equipment during the year. Majority of laboratory equipments accounted for during 2015-16 were purchased during the period April 2008 to March 2014 which had remained unaccounted due to non-settlement of LC Accounts in earlier years. It was necessary for the institute to calculate depreciation on these assets from the date of their installation but it began charging depreciation on these assets from the date of taking into account. This resulted in understatement of expenditure equal to the applicable depreciation from the date of acquisition of these lab equipment.

B.7.2.4 In the last audit report, it was pointed out that the institute had not accounted for value of land amounting to ₹45545.78 in Schedule-5 of the accounts for the year 2014-15. RMRC has still not accounted for value of land and fixed asset remained understated by the said amount.

B.7.2.5 RMRC had undertaken 121 projects which are currently on various stages of completion. Schedule 3 and Schedule - 6 of the accounts for all three year i.e. 2015-16, 2016-

17 and 2017-18 didn't have any entries. A separate account was prepared by the Institute for the projects which exhibited a fund balance of ₹17.45 crore as on 31.03.2018. As this amount was not taken into Schedule - 3 and Schedule - 6 of the Account, both the schedules remained understated by ₹17.45 crore as on 31.03.2018.

B.7.2.6 The Schedule 7—Current Assets, Loans and Advances appended to the accounts show ₹10.21 crore as assets for unadjusted LCs. However, RMRC gave no item-wise breakup of this amount. As a result audit couldn't ascertain correctness of the amount of LCs as on 31.03.2018.

B.7.2.7 RMRC had prepared a separate account for the projects which exhibited a fund balance of ₹17.46 crore as on 31.03.2018. As per the guidelines of projects/MOU signed at the time of commencement of projects, separate bank accounts need to be opened for each project so as to enable proper monitoring of the financial progress made. Further, having separate account for each project will also enable booking of interest earned on the fund balance under different projects to concerned project head. In contravention of the guidelines, RMRC had not opened separate bank accounts of individual projects.

B.7.3 National Institute of Epidemiology (NIE), Chennai

B.7.3.1 Capital nature expenditure of ₹15.72 lakh incurred on fixed assets was booked as revenue expenditure. Hence, fixed assets were understated and revenue expenditure overstated by ₹15.72 lakh as detailed below:

S.No.	Particulars	Amount
1	Plant & Machinery	761186
2	Furniture, fixture & fittings	323814
3	Electrical Equipments	178414
4	Computer & Peripherals	46016
5	Buildings	262500
Total		1571930

B.7.3.2 For specific projects/purposes, NIE receives funds from various sponsoring agencies viz. WHO, ICMR, State/Central Government and others etc. Funds received from the sponsoring agencies and expenditure thereon are disclosed by way of Receipt & Payment Account indicating opening balance, funds received, expenditure incurred and closing balance under each specific project, separately from the main account of NIE.

Unspent balances of such funds to the tune of ₹7.62 crore which should have been disclosed under Earmarked Funds in the Liability side of the Balance Sheet were not shown. This resulted in understatement of Earmarked Funds as well as Current Assets by like amount.

B.7.3.3 Non-disclosure of closing balances of ₹12.28 lakh relating to Sponsored Projects has resulted in understatement of liabilities as well as understatement of Assets (bank balance) to that extent.

B.7.3.4 Receipts of ₹8.83 lakh recovered from sponsoring agencies on account of overheads for utilizing the facilities of the institute as well as expenditure of Rs. 9.32 lakh on sponsored projects have not been disclosed in the accounts of the Institute.

B.7.4 National Institute of Research in Tuberculosis (NIRT) Chennai

B.7.4.1 ICMR, New Delhi and Government of Tamil Nadu share the expenditure on Tuberculosis Chemotherapy Centre, Chennai on 50:50 basis. NIRT expends the entire amount for the Centre out of ICMR funds and claims 50 per cent from the Government of Tamil Nadu. During 2017-18, NIRT, Chennai incurred an expenditure of ₹2.50 crore and 50 per cent share i.e. ₹1.25 crore was receivable from Government of Tamil Nadu. This amount has not been depicted as "Receivable" under Current Assets resulting in understatement of Current Assets by ₹1.25 crore. Since, this amount is also refunded to ICMR, New Delhi on its receipt from Government of Tamil Nadu, this should also be shown as "Amount Payable" under Current Liabilities by making contra entry in the Balance Sheet of NIRT so as to give true and fair view.

B.7.4.2 There was a difference between closing balances shown in Schedule-5 (Fixed Assets) and the figures shown in the Assets Register (as detailed below):

(Amount in ₹)

S.No.	Type of Asset	Figure as per Schedule-5 of A/c	Figure as per Assets Register	Difference
1	Electrical Equipments	10823874	10576574	247300
2	Computer Peripherals	9515621	8894971	620650
3	Audio Visual	521030	450700	70330
4	Scientific Equipments	162626705	162337981	288724

B.7.5 National Institute of Occupational Health (NIOH), Ahmedabad

B.7.5.1 The NIOH, Ahmedabad has capitalized the amount of ₹10.48 crore and allowed depreciation in annual accounts for the year 2017-18 on different works which were not completed as on 31 March 2018. This has resulted in overstatement of capital assets and understatement of Capital work in progress by the same amount.

B.7.5.2 Note: Management did not make provision for salary of staff, housekeeping expenses and security agencies payments for the month of March 2018 in contravention of accrual concept of accounting.

C. Grants-in-aid


During the year 2017-18, ICMR received grants-in-aid of ₹ 1413.60 crore from the Ministry of Health and Family Welfare. ICMR had unspent balance of ₹ 40.25 crore (including ₹ 17.76 crore of GIA) at the beginning of the year. The Council also earned interest of ₹ 8.57 crore during the year. The Council utilized ₹ 1433.69 crore and refunded ₹ 35.76 crore to the Ministry. At the end of the year, Council had unspent grant of ₹ 5.14 crore. Excess expenditure was met out from the internal receipts of the Council.

D. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Indian Council of Medical 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 and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the 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 Indian Council of Medical Research as at 31 March 2018; and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C&AG of India

Place: New Delhi
Date: 29.1.19


Addl. Dy. Comptroller & Auditor General
(Central Expenditure)

Annexure

1. Adequacy of internal audit system

The internal audit of the Council was conducted up to 2014-15 by the Ministry of Health & Family Welfare.

2. Adequacy of Internal Control System

The management response to audit objections was not effective as 66 audit paras for the period from 2001-02 to 2016-17 were outstanding as on 31 March 2018. Instances of non-availability of records of old balance being carried forward, non-provision of salary and other expenses on accrual basis, non-opening of separate bank accounts for different project, etc. indicate that internal control needs further strengthening.

3. System of physical verification of Assets

The ICMR was maintaining fixed assets register as per the prescribed Format. The physical verification of fixed assets was conducted by the Council up to 31st March, 2014.

4. System of physical verification of inventory

The physical verification of library books, stationery and other consumables has been conducted up to 31st March, 2017.

5. Regularity in payment of dues

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2018.

Indian Council of Medical Research, New Delhi

Receipt and Payment Account for the year 2017-18

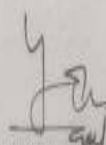
	Current Year	Previous Year		Current Year	Previous Year
Opening Balances			Expenses		
Cash in hand	229458.00	220958.00	Establishment	7697002456.00	4740973491.00
In current account	1089840940.79	1007713529.78	Administrative	1454288410.56	1306282542.93
In deposit account	6577709.00	4256196.00	Repair and Maintenance	221621249.00	195547292.00
In transit	197371336.00	27458225.00	Payments against funds for various projects	1970770400.00	3266034474.00
Grants Received	1413600000.00	1077400000.00	Investments out of Earmarked/Endowment Funds	98712093.00	79188500.00
Donations and contributions	0.00	0.00			
Income from Investments			Fixed Assets/Works in Progress		
Earmarked/Own Funds	10951574.58	7804169.48	Purchase of fixed assets	757258842.86	300515602.00
Interest Earned			Capital works in Progress	2126479932.00	686300927.00
On bank deposits	79018012.00	57097907.00	Remitted back to Govt.	357600000.00	0.00
On Loans and advances	6709302.00	6428232.00	Deposits and Advances		
Other income	190924515.05	162695368.99	Deposits schemes	98891417.00	226147924.03
Deposits and Advances			Loans and advances	378800.00	1360202.00
Deposit schemes	104570276.00	127595433.00	S. Advances	328299032.00	386238465.00
Recoveries of Loans/Advances.	4294997.00	5580000.00	Deposits - EMD/Security	25931643.00	33734330.00
Recoveries of S. Advances	214941085.27	232294500.00	General Provident Fund	707451371.00	657058939.00
Deposits - EMD/security	16493031.00	28381003.00	U-Remittance-1	1032628487.00	695011061.76
Loans and Borrowings	5250000.00	2930000.00	Loans and Borrowings	4500000.00	3180000.00
General Provident Fund	707230150.00	658077749.00	Other Misc. Payments	19243157.82	17127074.50
U-Remittances-1	1046054974.00	696306108.76	Grants refunded to Government	0.00	0.00
Maturities of Investments	98712093.00	79188500.00	Closing Balances		
Other Misc. Receipts	8543619.00	10692389.00	Cash in hand	274458.00	229458.00
			Bank balances	960995302.80	1089840940.79
			In deposit accounts	14256196.00	6577709.00
			In transit	47129804.65	197371336.00
Total	17923713072.69	13888720269.01	Total	17923713072.69	13888720269.01



Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


INDIAN COUNCIL OF MEDICAL RESEARCH


Ansari Nagar, New Delhi

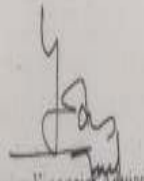
Balance Sheet for the Financial Year ending 31st March, 2018


Income and Expenditure Statement

<u>Schedule</u>		<u>Current Year</u>	<u>Previous Year</u>
<u>Income</u>			
	9. Grants and Subsidies	11252261225.14	9787183471.00
	10. Income from Consultancy/Contract Services	13836478.00	12752989.00
	11. Income from Investments	0.00	0.00
	12. Interest Earned	84467727.00	62281549.00
	13. Other Income	177359394.05	149927939.99
	<u>Total Income</u>	<u>11527924824.19</u>	<u>10012145948.99</u>
<u>Expenditure</u>			
	14. Establishment Expenses	7697544003.00	4741698481.00
	15. Research, Administration, Operational Expenses	1417080562.56	1262481856.92
	16. Repair and Maintenance Expenses	232347836.00	207629230.00
	17. Grants and Subsidies	1970770400.00	3266034474.00
	18. Misc. Expenses	45481026.00	47491159.00
	19. Depreciation on Fixed Assets	561666727.51	604428550.36
	<u>Total Expenditure</u>	<u>11924890555.07</u>	<u>10129763751.28</u>
Balance being surplus/(deficit) to be carried to Capital Fund		-396965730.88	-117617802.29


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Adviser,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018


(In Rupees)


Corpus Capital Fund and Liabilities

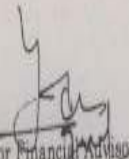
	<u>Current Year</u>	<u>Previous Year</u>
Capital Fund	14212687437.51	11920239988.12
Reserves	111694863.22	124218282.95
Earmarked/Endowment Funds	169886983.58	170151698.82
Current Liabilities and Provisions	227091932.96	348088277.37
Total	14721361217.27	12562698247.26


Assets

Fixed Assets	12773114950.76	10381707296.41
Gift Assets	111694863.22	124218282.95
Investments - Earmarked/Endowment Funds	164225338.00	164225338.00
Current Assets, Loans and Advances	1672326065.29	1892547329.90
Total	14721361217.27	12562698247.26


 Accounts Officer,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi


 Senior Accounts Officer,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi


 Senior Financial Advisor,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi


 Director General,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi





INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

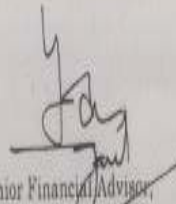
Balance Sheet for the Financial Year ending 31st March, 2018


Schedule 1 : Capital Fund

	<u>Current Year</u>	<u>Previous Year</u>
Balance at the Beginning of the Year	11920239988.12	11169378434.40
Add Grants from Govt. of India utilized for Capital Expenditure	2883738774.86	987300980.00
Add (deduct): Net Income (Expenditure) transferred from the Income and Expenditure Account	-396965730.88	-117666247.29
Add: Other Additions to Capital Fund	39487572.95	10797558.07
Less: grants transacted with Schedule 4 Liabilities	-434676227.69	-513227.00
Add/Deduct(-) other draws/additions	200863060.15	-128621504.07
Capital Fund carried over to Balance Sheet:	14212687437.51	11920239988.12


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Adviser,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



INDIAN COUNCIL OF MEDICAL RESEARCH

Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 2 : Capital Reserves

	Current Year	Previous Year
As per Last Account	124218282.95	169797063.37
Value of Assets Acquired During the Year	183473.00	0.00
Value of Assets Donated during the year	0.00	0.00
Free Gifts Added	4319316.00	11307750.10
Deductions during the year	17026208.73	56886530.52
Balance at the year end	111694863.22	124218282.95

Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


- 6 -


INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi


Balance Sheet for the Financial Year ending 31st March, 2018


Schedule 3 : Earmarked/Endowment Funds

	<u>Current Year</u>	<u>Previous Year</u>
(a) Opening Balance	170151698.82	171673981.84
(b) Income from Investments made of the funds	10951574.58	7804169.48
(c) Other Additions during the Year	0.00	0.00
Totals (a) + (b) + (c)	181103273.40	179478151.32
(d) Utilizations - Expenditure towards objective		
Revenue Expenditure	0.00	0.00
Grants to Families of deceased employees	0.00	0.00
Ex-gratia Payments to Employees	0.00	0.00
Scholarships/Hostel Subsidy	0.00	0.00
Subsidies for Books	0.00	0.00
Capital Expenditure out of Funds	0.00	0.00
Other Utilization out of funds	11216289.82	9326452.50
Closing Balance : (a) + (b) + (c) - (d)	169886983.58	170151698.82


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi




INDIAN COUNCIL OF MEDICAL RESEARCH


Ansari Nagar, New Delhi


Balance Sheet for the Financial Year ending 31st March, 2018


Schedule 4: Liabilities

	<u>Current Year</u>	<u>Previous Year</u>
Creditors	0.00	0.00
Advances Received	6694513.00	4656957.00
Public Works Deposits	4948569.00	4948569.00
Deposit Others (EMD/Sec)	60836299.20	70430915.20
Statutory Liabilities - General Provident Fund	1484784.00	1706005.00
Statutory Liabilities - Others	25537704.57	12141408.57
Outstanding Salary Expenses	10172.00	4435978.95
Ongoing sponsored projects, Conferences, Seminars	30035097.19	24356238.19
Unutilized Grants to be refunded	51400000.00	177685722.46
Provisions - Gratuity, Superannuation Pension, Leave encashment	0.00	0.00
Claims Payable	45944794.00	47526483.00
Loans and Advances	200000.00	200000.00
Grand Total	227091932.96	348088277.37


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


-8-


INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

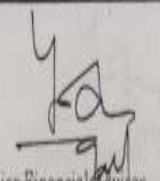
Balance Sheet for the Financial Year ending 31st March, 2018


Schedule 5 : Fixed Assets

Description	Gross Block			Depreciation				Net Block	
	Cost/Value at Beginning of Year	Addition during the year	Deductions during the year	Cost/Value at the yearend	At the beginning of year	For the year	Deductions from depreciation	Total upto year end	As at the current year end As at the previous year end
Fixed Assets									
Land and Buildings	7559541310.35	607479720.00	69980882.00	8097040148.35	1025100202.79	149670103.20	0.00	1174770305.99	6922269842.36 6534441107.56
Plant and Machinery	536658596.13	4715281.00	0.00	541373877.13	535008472.81	994285.79	0.00	536002758.40	5371118.73 1650123.52
Electrical Equipment	168339019.07	4500603.00	204474.00	172635148.07	118883752.22	7725271.64	204474.00	126404549.86	46230598.21 49455266.85
Scientific Equipment	1601771856.12	76200611.00	389885.00	1677582602.12	1242404768.75	95861687.25	389885.00	1337876591.00	339706011.12 359367087.37
Laboratory Equipment	2806567478.17	178037057.86	12996241.00	2971608295.03	1893658549.09	184918977.14	12996241.00	2065581285.23	906027009.80 912908929.08
Office Equipment	417740380.34	18678133.00	2203578.00	434214937.34	371301207.01	9213075.40	2203578.00	378310706.41	55904230.93 46439173.33
Computers and Peripherals	350285876.07	35761658.00	8004570.00	378042964.07	293174441.58	21684123.86	8004570.00	306853995.44	71188968.63 57111434.49
Audio Visual Equipment	25125056.90	1999449.00	0.00	27124505.90	21128950.54	789166.50	0.00	21918117.04	5206388.86 3996106.36
Furniture, Fixtures & Fittings	326039219.66	14970653.00	456474.00	340553398.66	257566105.22	16213683.05	456474.00	273323314.27	67230084.39 68473114.44
Vehicles and Vessels	104780832.53	15136111.00	3975114.00	115941829.53	89144229.34	5390452.82	3975114.00	90559568.16	25382261.37 15636603.19
Library Books & Scientific Journals	1183173933.84	82293589.00	144039.65	1265323483.19	882869788.98	61068677.96	27933688.65	916004977.29	349318505.90 300304144.86
Other Non Consumables	184483860.14	9641047.00	560.00	194124347.14	146783061.08	8137022.90	560.00	154919523.98	39204823.16 37700799.06
	15264507419.32	1049413912.86	98355795.65	16215565536.53	6877023529.20	561666727.51	56164563.65	7382525693.06	8833039843.47 8387483890.12
In Progress									
Works In Progress	1994223406.29	2126479932.00	180628231.00	3940075107.29	0.00	0.00	0.00	0.00	3940075107.29 1994223406.29
	1994223406.29	2126479932.00	180628231.00	3940075107.29	0.00	0.00	0.00	0.00	3940075107.29 1994223406.29
Grand Total	17258730825.61	3175893844.86	278984026.65	20155640543.82	6877023529.20	561666727.51	56164563.65	7382525693.06	12773114950.76 10381707296.41


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi


Balance Sheet for the Financial Year ending 31st March, 2018


Schedule 6 : Investments from Earmarked/Endowment Funds

	<u>Current Year</u>	<u>Previous Year</u>
Opening Balance	164225338.00	164225338.00
Investments in Government Securities	98712093.00	79188500.00
Investments in other approved Securities	0.00	0.00
Investments in Shares and Debentures	0.00	0.00
Other Investments	0.00	0.00
Maturities/withdrawals during the year	98712093.00	79188500.00
Closing Balance	164225338.00	164225338.00


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

-10-

Schedule - 7 - Current Assets

Current Year Previous Year

Current Assets

Inventories

Store and Spares	1076039.00	703479.00
Chemicals	2246579.00	1883300.00
Other Consumables	26471536.00	28608901.00
Stationery	3130806.00	2396265.00

Sundry Debtors

Debtors - Extramural Account	0.00	110627.00
------------------------------	------	-----------

Cash and Bank Balances

Cash in Hand	274458.00	229458.00
Bank Balances in Current Accounts with Scheduled Banks	960995302.80	1089840940.79
Bank Balances in Deposit Accounts with Scheduled Banks	14256196.00	6577709.00
Cash in transit	47129804.65	197371336.00

Loans and Advances

Loans

Loans	950000.00	1700000.00
-------	-----------	------------

Advances to employees (non interest bearing)

Salary	20700.00	20550.00
Festival	43275.00	3649710.00
Calamities	218100.00	1134000.00
Travel	10511019.41	8580452.89
Leave Travel Concession	2592910.00	1225163.00
Medical	5969284.20	3760204.20
Others	28000.00	62668.00

Schedule - 7 - Current Assets

Current Year Previous Year

Long Term advances to employees (interest bearing)

	3437399.00	4982299.00
House Building	1448726.00	2440856.00
Motor Vehicle	0.00	0.00
Fans	2336521.00	3711488.00
Computers		

Advances and other amounts recoverable in Cash or in kind or for value to be received

Advances for supplies and services	137478201.38	86502199.70
Advances on Capital Account (L/C Deposit)	226345159.20	263511262.20
Others - to officers (contingent advances)	149191199.59	106658594.06

Prepaid expenses

	0.00	194991.00
Other expenses		

Deposits

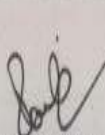
Telephone	782651.00	789148.00
Security	27058246.95	26934246.95


Income accrued

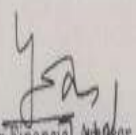
Income accrued but not due	33175139.11	33808669.11
Income accrued and due	0.00	0.00


Claims receivable

Claims receivable	15158812.00	15158812.00
	1672326065.29	1892547329.90


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

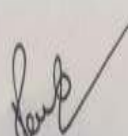

Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

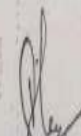
INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

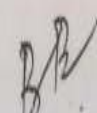
Schedule - 8 : Gift Assets

	<u>Current Year</u>	<u>Previous Year</u>
Opening Balance	124218282.95	169797063.37
Additions during the year	4502789.00	11307750.10
Reductions during the year	17026208.73	56886530.52
Closing Balance	<u>111694863.22</u>	<u>124218282.95</u>


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

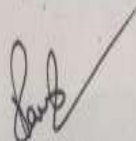

Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

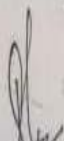
Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 9 - Grants and Subsidies

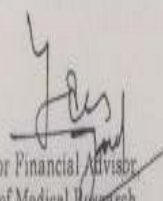
Opening Balance	177685722.46
Grants from Government of India	14136000000.00
Added by Drawl from Capital Fund	432177337.69
Total available	14745863060.15
Utilized for Capital Expenditure	2883738774.86
Balance (Transferred to Income and Expenditure Account)	11862124285.29
Utilized for Revenue Expenditure	11343682515.56
Balance	518441769.73
Advances unadjusted at end of the year	109441769.73
Balance	409000000.00
Grants refunded	357600000.00
Balance - transferred to Schedule 4	51400000.00



Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Senior Financial Advisor,
Indian Council of Medical Research,
Ansari Nagar, New Delhi



Director General,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

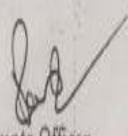



INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 10: Consultancy/Contract Research Service

	<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	<u>Previous</u> <u>Year</u>
Training Programmes - Income	0.00	1297000.00	1297000.00	1064384.00
Consultancy Services - Income	0.00	5758686.00	5758686.00	3344177.00
Contract Research - Income	0.00	0.00	0.00	0.00
Other internal resource generation activities - Income	0.00	6780792.00	6780792.00	8344428.00
Grand Total	0.00	13836478.00	13836478.00	12752989.00


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

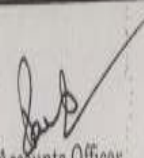

Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 11 : Income from Investments

	<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	<u>Previous Year</u>
<u>Income from Investments</u>				
Income from Investments - Earmarked Funds	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00


Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi


Senior Accounts Officer,
Indian Council of Medical Research,
Ansari Nagar, New Delhi

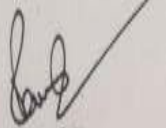



INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 12 : Interest Earned

	<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	<u>Previous</u> <u>Year</u>
<u>On Loans</u>				
Interest Earned on Loans and Advances to Employees	0.00	5449715.00	5449715.00	5183642.00
<u>On Bank Deposits</u>				
Interest Earned on Bank Deposits	0.00	79018012.00	79018012.00	57097907.00
Grand Total	0.00	84467727.00	84467727.00	62281549.00


 Accounts Officer,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi


 Senior Accounts Officer,
 Indian Council of Medical Research,
 Ansari Nagar, New Delhi



INDIAN COUNCIL OF MEDICAL RESEARCH
Ansari Nagar, New Delhi

Balance Sheet for the Financial Year ending 31st March, 2018

Schedule 13 : Other Income

	<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	<u>Previous Year</u>
Licence Fee - ICMR Qtrs	0.00	2782891.00	2782891.00	3134614.00
Licence Fee - Estate Office	0.00	673537.00	673537.00	648007.00
Sale of Publications/Journals/Information Services	0.00	2385364.00	2385364.00	1378813.00
Subscription towards ICMR publications	0.00	1118130.00	1118130.00	1126054.00
Contributions - Income	0.00	0.00	0.00	0.00
Water and Electricity Charges - Income	0.00	4281363.65	4281363.65	7311687.00
Application Fees - Income	0.00	2496276.00	2496276.00	1317602.00
Microfilm and Photocopying Charges - Income	0.00	2599.00	2599.00	1442.00
Sale of Tender Paper - Income	0.00	326900.00	326900.00	451325.00
Advertisement Charges - Income	0.00	0.00	0.00	3000.00
Guest House Charges - Income	0.00	4499298.00	4499298.00	4421421.00
CGHS Contribution - Income	0.00	6648920.00	6648920.00	3912800.00
Sale of unserviceable stores/empties	0.00	758348.00	758348.00	1517527.00
Leave Salary and Pension Contribution - Income	0.00	65362.00	65362.00	169760.00
Telephone Charges - Income	0.00	0.00	0.00	932.00
Other Miscellaneous Receipts - Income	0.00	151049305.40	151049305.40	124278131.99
Surplus on sale of assets	0.00	271100.00	271100.00	254824.00
Grand Total	0.00	177359394.05	177359394.05	149927939.99

Accounts Officer,

Indian Council of Medical Research,
Ansari Nagar, New Delhi

Senior Accounts Officer,

Indian Council of Medical Research,
Ansari Nagar, New Delhi