



INDIAN COUNCIL OF MEDICAL RESEARCH
SUBSIDIARY RECEIPTS AND PAYMENTS STATEMENT IN RESPECT OF
AD-HOC RESEARCH SCHEMES FUNDED BY ICMR/OUTSIDE
AGENCIES FOR THE YEAR 2018-19

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S.N o	Name of the Instt/Centres	OPENING BALANCE	GRANT RECEIVED	OTHER RECEIPTS T.A./Cont. ADVANCE	EXPENDITURE	OTHER PAYMENTS	EQUIPMENT	CLOSING BALANCE
1	NIH, Mumbai	55722014.17	60038520.00	726924.00	55162831.00	198301.00	654929.00	60471397.17
2	Generated Fund NIV	109910121.00	173379288.00	147562.00	58735949.00	0.00	0.00	224701022.00
3	NIRRH, Mumbai	49180031.49	76574469.00	7638685.00	74825809.00	633535.00	403379.00	57530462.49
4	NIV, Pune	121986238.68	283971380.80	592386.97	271316615.60	31780397.66	0.00	103452993.19
5	EVRC, Mumbai	33340000.16	21982223.00	1068571.44	14578801.00	337821.00	2513065.00	38961107.60
6	NARI, Pune	127424268.00	130318482.00	15405850.00	94836606.00	0.00	7772546.00	170539448.00
7	NIN, Hyderabad	138856522.15	171920294.05	36614320.72	204228292.64	11987063.00	13840694.00	117335087.28
8	NARF, Hyderabad	0.00	4013139.00	89630.00	1483577.50	0.00	243600.00	2375591.50
9	NIE, Chennai	76212668.76	147047275.00	1080319.00	91034840.78	1385088.00	2422828.00	129497505.98
10	NICED, VIRUS UNIT, KOLKATTA	112153941.21	154075785.00	3402354.26	114497187.45	14371313.00	9702695.00	131060885.02
11	NIRTM, Belagavi	15460640.00	17546525.00	122163.00	15286542.00	2210226.00	461375.00	15171185.00
12	RMRC, Dibrugarh	174567212.12	244372518.00	7348775.00	45423639.00	92083050.00	6172111.00	282609705.12
13	NIOH, Ahmedabad	13110288.10	30073805.00	197821.00	7996264.95	5520669.00	149994.00	29714986.15
14	DMRC, Jodhpur	45109520.04	22314892.00	2353607.20	23713029.50	3590149.84	0.00	42474839.90
15	NCDIR, Bengaluru	79617835.00	159202054.00	3319399.00	82089960.00	1990741.00	427644.00	157630943.00
16	NIRT, Chennai	155904656.00	168476748.00	12962347.00	102466052.00	52410308.00	14990359.00	167477032.00
17	RMRC, Port Blair	10141679.00	39635935.00	75508.00	18419772.00	649158.00	471568.00	30312624.00
18	VCRC/CRME, M aduari Pondicherry	85709671.99	35713838.08	7296462.00	62756434.50	3330756.00	7626046.00	55006735.57
19	RMRC, Gorakhpur	0.00	243826521.08	20334317.00	183642258.50	0.00	0.00	80518579.58
20	NIMR, Delhi	98139784.18	180961508.02	51001086.41	166543032.54	64346272.88	1492183.00	97720890.15

21	NIOP, New Delhi	30992863.00	64532715.00	988165.00	47654019.00	2470821.00	1324997.00	45063906.00
22	NICPR, Noida	37248340.10	39030609.00	86590860.13	35087674.00	22412134.24	62167786.85	43202214.14
23	RMIRMS, Patna	52005444.00	49832626.00	2178118.00	43722608.30	29100742.00	1975327.74	29217509.96
24	RMRC, Bhubneswar	140040953.00	81216013.00	2460464.00	69709716.00	5113643.00	4525245.00	144368826.00
25	NIMS, New Delhi	9142293.86	9167781.00	360031.00	7492976.00	1693911.00		9483218.86
26	ICMR Hqrs. Office	263569949.22	557242783.00	84158083.00	603151184.00	66429276.00	2056812.00	233333543.22
27	TB Consortium, ICM R	26537128.00	35714593.00	508220.00	58209205.00	0.00	1000400.00	3550336.00
28	DHR, ICMR	545958660.80	61076916.00	0.00	61076916.00	220000.00	0.00	545738660.80
29	Global Fund	64545777.00	383484310.00	36615108.00	94958925.00	32094589.00	0.00	357591681.00
30	NJIL, Agra	26751087.63	14324841.00	31456.00	3818331.00	3458854.00	204000.00	33626199.63
31	NIREH, Bhopal	1843025.00	10005225.00	413021.00	5633335.00	0.00	205200.00	6422736.00
32	NIRT, Jablapur	128748276.50	58803524.50	2977249.00	87020641.50	0.00	0.00	103508408.50
	G.TOTAL	2829930890.16	3729877136.53	389058864.13	2806573025.76	449818819.62	142804784.59	3549670260.85


 Accounts Officer
 ICMR


 SR. ACCOUNTS OFFICER,
 INDIAN COUNCIL OF MEDICAL RESEARCH
 ANSARI NAGAR, NEW DELHI.

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INDIAN COUNCIL OF MEDICAL RESEARCH
ANSARI NAGAR, NEW DELHI - 110029
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2018-19
R/O ICMR DHR PROJECT ACCOUNT No.33832149418

RECEIPTS				PAYMENTS				
Sl.No	PARTICULARS	AMOUNT	Rs.	Sl. No.	PARTICULARS	AMOUNT	Rs.	P.
			P.					
1	Opening Balance	545958660.80		1	Lump-Sum-Grant Paid	425321616.04		
2	Grant received during the year	325836463.00		2	Traveling Allowance	108204.00		
3	Unspent Balance Received	11048282.52		3	Contingent consumable Exp.	615340.00		
4	Contingent Advance Recovery	527903.00		4	Contingent Advance	220000.00		
				5	Closing Balance (cash at Bank)	457106149.28		
GRAND TOTAL		883371309.32		GRAND TOTAL		883371309.32		


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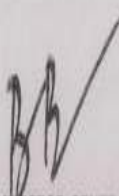
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ANSARI NAGAR, NEW DELHI


SR. ACCOUNTS OFFICER

INDIAN COUNCIL OF MEDICAL RESEARCH
ANSARI NAGAR, NEW DELHI


SR. 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 - 11029
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2018-19
IN RESPECT OF I.C.M.R. TB CONSORITUM Account No.8595101000618

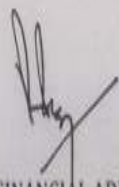
RECEIPTS			PAYMENTS		
S.NO.	PARTICULARS	AMOUNTS Rs. P.	S.NO.	PARTICULARS	AMOUNTS Rs. P.
1	Opening Balance	26537128.00	1	Overhead Charges	6015714.00
2	Grant received during the year	35714593.00	2	Lum-Sum-Grant	47276576.00
3	Interest Received from Bank	508220.00	3	Travelling Allowance	1551143.00
			4	Consumables Expresness	3365772.00
			5	Contingent Advance	0.00
			6	Equipment	1000400.00
			7	Closing Balance (Cash at Bank)	3550336.00
	G.TOTAL	62759941.00		G.TOTAL	62759941.00


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
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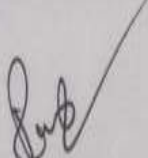

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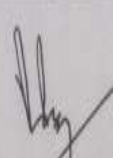

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INDIAN COUNCIL OF MEDICAL RESEARCH
ANSARI NAGAR, NEW DELHI - 110029
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2018-19
IN RESPECT OF I.C.M.R. FCRA ACCOUNT

RECEIPTS				PAYMENTS				
S.NO.	PARTICULARS	AMOUNTS	Rs.	S.NO.	PARTICULARS	AMOUNTS	Rs.	P.
			P.					
1	Opening Balance	144653729.40		1	Pay & Allowances & Administrative	92445978.00		
2	Grant received during the year	520004684.00		2	Administrative Cost	49097031.94		
3	Fund Transfer from ProjectA/c	28757150.49		3	Contingencies Consumables & Miscellaneous	47377819.00		
4	Interest Received	7824035.00		4	Travelling Allowance	17684197.00		
5	Miscellaneous Receipts	5901730.00		5	Fixed Assets (Equipment)	10389504.00		
6	Travelling Advance	578128.00		6	Lumpsum Grant to Scheme	76892761.00		
7	Contigent Advance	3341686.00		7	Contingent Advance	4182419.00		
8	Income Tax Recovery	72235.00		8	T.A. Advance	480749.00		
9	Temporary Loan Received from Xenomeno	460000.00		9	Income Tax Paid	72235.00		
10	Fund received for other project account	2758557.00		10	Bank Charges	119652.00		
				11	Unspent balance returned to funding agency	3410000.00		
				12	Fund Transfer to other Project account	2758557.00		
				13	Closing Balance (Cash at Bank)	409441031.95		
G.TOTAL		714351934.89		G.TOTAL		714351934.89		


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INDIAN COUNCIL OF MEDICAL RESEARCH
ANSARI NAGAR, NEW DELHI - 110029
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2018-19
IN RESPECT OF I.C.M.R. FCRA ACCOUNT

EXPENDITURE				INCOME			
S.NO.	PARTICULARS	AMOUNTS	Rs. P.	S.NO.	PARTICULARS	AMOUNTS	Rs. P.
1	Pay & Allowances & Administrative Cost	92445978.00		1	Grant Received from Funding Agencies	520004684.00	
2	Administrative Cost	49097031.94					
3	Travelling Allowance	17684197.00		2	Fund Transfer from Project A/c	28757150.49	
4	Contingency, consumable & Miscellaneous	47377819.00		3	Interest Received during the year	7824035.00	
5	Lumsum Grant to Scheme	76892761.00		4	Miscellaneous Receipts	5901730.00	
	Bank Charges	119652.00					
6	To Excess of Income over Expenditure transfer to Balance Sheet	278870160.55					
G.TOTAL		562487599.49		G.TOTAL		562487599.49	


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INDIAN COUNCIL OF MEDICAL RESEARCH
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FCRA ACCOUNT BALANCE SHEET AS ON 31.03.2019

S.No.	LIABILITIES	AMOUNT Rs. P.	S.No.	ASSETS	AMOUNT Rs. P.
1	Sundry Creditors	423193601.95	1	Fixed Assets	11408290.00
2	Temporary Loan Received from Xenomeno	460000.00	2	Current Assets & Loans & Advances	
				a. Contigent Advance	1363620.00
				b. Travelling Advance	1440660.00
			3	Closing Balance Cash at Bank	404581245.95
				In Transit	4859786.00
GRAND TOTAL		423653601.95	GRAND TOTAL		423653601.95



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SCHEDULE 19: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT

SCHEDULE 19 A :- SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting. All income, expenses, assets and liabilities are accounted for on accrual basis except the following:-

1.1 INCOME:-

The interest received on loan & advances is normally accounted for on accrual basis but some institutions follows cash basis. The following items of income are recognized on collection/receipt:

- Sale of publications/journals/information services
- Water & electricity charges
- Application fees
- Sale proceeds of animal feed and animals
- Sale proceeds of scrap, unserviceable stores/empties
- Sale of tender papers
- Sale of application forms
- Telephone charges
- Guest house charges
- Registration fees
- Interest on bank deposits

1.2 EXPENSES:-

- Revenue expenditure charged to income and expenditure account as they are incurred, pre-paid expenses is not shown in Balance Sheet.

The Following Expenditure Are Accounted For On Cash Basis:-

Pension And Leave Salary Contribution To Staff On deputation- On Raising Demand

Interest on Investments - On Receipt Basis

1.3 ASSETS & LIABILITIES:-

Assets and liabilities are accounted for as and when bills are admitted for payment.

2. FIXED ASSETS AND DEPRECIATION

- a. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation & commissioning.
- b. Fixed assets are valued at cost of acquisition or construction less accumulated depreciation (except freehold land). Depreciation on fixed assets for the year is provided on written down method at the following rates:-

DEPRECIATION RATE

Asset items	Rate of depreciation
1. Land & buildings	2%
2. Apparatus & equipments	10%
3. Computer equipment/major software	20%
4. Workshop machinery	5%
5. Office equipment	10%
6. Furniture & fittings	10%
7. Library books	10%
8. Models & exhibits	25%
9. Vehicles & transports	12.50%
10. Tools/plants/instruments/other non-consumable stores	10%

- c. Fixed assets do not include assets purchased out of funds of sponsored projects which on completion, have been donated to the ICMR and shown as gift assets in Sch-8 separately in balance sheet by corresponding credit to capital reserve.
- d. Pending final disposition, fixed assets as set out in Schedule 5 do not include assets acquired held and used by medical colleges and other institutions out of grants given to them by the Council, though the property vests with the Council. The details of such assets held by grantee institutions are:

Assets	Original cost as on (Rs....)	Additions during the year (Rs.)	Total (Rs.)	Cumulative depreciation (Rs.)	Net value as on (Rs.)
Lab equipment vehicle office equipments	103492567.00	-	103492567.00	-	103492567.00

3. **STOCKS:-**

Stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are taken into consideration, as reported by various institutes to ICMR at the book value.

4. **RETIREMENT BENEFITS:-**

Provision for pension, gratuity and leave encashment is made in the books on account on accrual basis.

5. **INVESTMENTS:-**

The Council has made its investment only in Govt. securities and time deposits with scheduled banks. The valuation has been taken on actual basis.

6. **BORROWING COSTS:-**

The Council has not borrowed any loan.

7. ENDOWMENT FUNDS:-

Endowment fund represents trust fund for award to scientists. The amount of endowment fund is being invested with bank for fixed term, interest received, accrued and due and accrued but not due on such investments, are added to the respective funds and not treated as income of the Council. The interest is being utilized for the awarding purpose and the excess interest income over award are being reinvested in bank accounts with the respective fund.

8. RESERVES:-

8.1 CAPITAL RESERVE:-

The assessed value of assets donated as gifts to the council is credited to capital reserve, corresponding to the debit to the separate asset accounts.

8.2 Capital Reserve is credited with the value of assets created out of funds of sponsored projects, donated to ICMR by the sponsor, on completion of the projects.

9. GOVERNMENT GRANTS:-

9.1 Government grants of the nature of contribution towards capital expenditure (to the extent Utilized in the year) are treated as part of capital fund.

9.2 Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized.

9.3 Unutilized government grants for meeting expenditure are treated as funds to be carried forward or refunded, as per government directions and exhibited as a liability.

10. **TAXATION:-**

ICMR is recognized as a scientific and industrial research organization under section 35 (i) (ii) of the income tax act, 1961, and hence entitled under section 10(21) of the said act to exemption from tax on its income. No provision for income tax is therefore made in the accounts.

11. **GRANTS RELEASED TO UNIVERSITIES, MEDICAL COLLEGE NON-GOVERNEMENT ORGANIZATIONS (NGO):-**

Grants released to Universities, medical colleges, non-government organizations and various in house instt. Of ICMR for implementation of extra mural research schemes, are accounted as expenditure in the year in which they are released. The utilization of these grants is ensured by obtaining audited utilization certificates from the institutions. The grants released during the year, sometimes cover the expenditure expected to be incurred in the next financial year also but are not treated as prepaid.

Schedule 19 B: NOTES TO ACCOUNTS

1. Total L/C outstanding as on 01.04.2018 amounted to Rs.226345159/- during the F.Y. total addition to L/C opened amounts to Rs.166983479/- and total adjustment made during the year amounts to Rs.210308295/- which brings L/C outstanding as on 31-3-2019 to Rs.183020343/-

2. Utilization Certificate outstanding as on 31.03.2019 pertaining to the period 1988-89 to 2017-18 amounts to Rs. 52933/- Lakhs, out of which utilization certificate amounting Rs. 16647/- Lakhs has been cleared during the F.Y. 2018-19 Rs.36,485/- Lakhs are still pending reconciliations and adjustment.

Fixed assets as set out in schedule do not include assets purchased out of funds of sponsored projects which on completion, have been donated to the ICMR and shown as gift assets separately in balance sheet by corresponding credit to capital reserve.

3. An amount of Rs.(-)12,58,94,304/-drawl from Capital Fund and an amount of Rs.2,68,20,298/- Addition to Capital Fund due to misclassification by various Institutes/Centres for Previous years and showing unspent balance of grant. The same has been rectified during the year 2018-19 through Capital Fund.
4. An amount of Rs.1,57,90,633/- on account of E.journal purchased during the year 2017-18 has been charged to Income & Exp A/c and not shown as Assets in Sch-5. The total value of E.journal for the years 2016-17 & 2017-18 is Rs.3,41,65,749/-.

5 CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the council, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the balance sheet.

- 6 In respect of the General Provident fund and C.P.F. Receipts & payments account, an income & expenditure account for the year ended 31.3.2019 and a balance sheet as on 31.3.2019 are attached to the accounts for information.

- 7 Previous year's figures have been regrouped wherever necessary.

8 Receipts and Payments in respect of the following Accounts are also enclosed:-

- a I.C.M.R. various Trust Funds
- b I.C.M.R. Hqrs. Office Project A/c
- c ICMR Closed Externally Funded Projects A/c
- d Ad hoc Schemes Funded by ICMR/Outside Agencies A/c
- e I.C.M.R. Group Savings Linked Insurance Savings A/c
- f I.C.M.R. New Pension Scheme R&P A/c, Income & Exp A/c & Balance Sheet.
- g I.C.M.R. GPF/CPF R&P, Income & Exp. A/c & Balance Sheet.
- h I.C.M.R. NIH Project Fund R&P A/c.
- i I.C.M.R. TB Consortium R & P A/c.
- j I.C.M.R. Global Fund R & A A/c.
- K I.C.M.R. FCRA R&P, Income & Exp & Balance Sheet.

9 The following six Instt./Centre have been merged and one Instt. RMRC, Gorakhpur has been added during the year 2018-19 is as under:-

- a. GRC, Mumbai merged in NIIRH, Mumbai
- b. FDTRC, Hyd merged in NIN, Hyd.
- c. NCLAS, Hyd merged in NARFB, Hyd.
- d. ICMR Virus Unit merged in NICED, Kolkatta.
- e. MCC, Pune & EVRC Mumbai merged in NIV Pune.

9. Schedules 1 to 19 are annexed and form an integral part of the balance sheet as at 31.3.19 and the income and expenditure account for the year ended on that date.



Accounts Officer

Indian Council of Medical Research



(Sr.Accounts Officer)

Indian Council of Medical Research