

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2025-26**

Name of the Institute: ICAR-CMFRI, Kochi

BALANCE SHEET AS ON 31ST MARCH 2026

(Amount in Rupees)

Corpus/Capital Fund & Liabilities			
	Schedule	Current Year	Previous Year
Capital Fund	1	816315387	770786255
Reserves	2	0	0
Earmarked/Endowment Fund	3	4153182	4153182
Corpus Fund	3a	14095092	23913962
Current Liabilities & Provisions	4	264630726	184942285
Total		1099194387	983795684
Assets			
	Schedule	Current Year	Previous Year
Fixed Assets	5	831151309	727291670
Investments – Earmarked/Endowment Funds	6	0	0
Current Assets, Loans & Advances	7	268043078	256504014
Total		1099194387	983795684
Significant Accounting Policies	22		
Contingent Liabilities & Notes to Accounts	23		



Director



Chief Finance & Accounts Officer

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2025-26**

Name of the Institute: ICAR-CMFRI, Kochi

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rupees)

A. Income	Schedule	Current Year	Previous Year
Income from Sales/Service	8	5238706	3457156
Grants in aid/subsidies	9	2146169988	2061740274
Fees/Subscriptions	10	1273055	1201400
Income from Investments	11	0	0
Income from Royalty, Publications	12	85376	102425
Interest earned	13	5090142	2355746
Other Income	14	9620725	19423616
Prior Period Income	15	0	0
Total (A)		2167477992	2088280617
B. Expenditure			
Establishment expenses	16	1857673006	1778822050
Research & Operational Expenses	17	124784354	138802110
Administrative expenses	18	158174351	167322901
Grants and subsidies	19	5100000	4200000
Miscellaneous expenses	20	7182368	5694652
Depreciation	5	48675426	40544130
Prior period expenditure	21	0	0
Total (B)		2201589505	2135385843
Balance being surplus/(Deficit) carried to corpus/Capital Fund		-34111513	-47105226



Sr. Comptroller/Comptroller/CF&AO/SF&AO/F&AO/AF&AO

INDIAN COUNCIL OF AGRICULTURAL RESEARCH
ANNUAL ACCOUNTS 2025-26
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 MARCH 2025
(New Format)

Name of the Institute: ICAR-CMFRI, Kochi

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances:			I. Expenses:		
a) Cash in hand	710000	695000	a. Establishment	1857346428	1771804221
b) Bank balances			b. Administrative	144062980	133077673
· in current Accounts (Institute)	82930330	125236854	c. Research	122276886	136710589
· in current Accounts (NAHEP)	0	0			
· in Deposit Accounts	33521947	0			
· in Savings Account	0	0			
c) In transit	0	0	II. Payments against funds for various projects	5100000	4200000
II. Grants Received from Govt. of India			III. Investments and Deposits		
a) Govt. Grant	2222158316	2139285967	a) Earmarked funds	0	0
b) NAHEP	0	0			
III. Donations and Contribution	0	0	IV. Expenditure on Fixed Assets and capital work-in-progress		
IV. Income on Investments from			a) Purchase of Fixed Assets	34935844	53362571
a) Earmarked Funds	0	0	b) Capital advances	6522216	0
b) Own Funds	0	0	c) Expenditure on Work in Progress	13371858	
V. Interest Received			V. Repayment of un- utilized Grants/Loans/Borrowings	817634	5783625
a) Bank Deposits	278096	1123036			
b) Loans, Advances	1163153	841550			
VI. Deposits and Advances	738336990	415937435			
			VI. Deposits and Advances	668066145	428268757
VII. Other Income	13679633	23045647			
			VII. Other payments	26655623	24800438
VIII. Loans and Borrowings	0	0			
			VIII. Misc. Payments	34214399	36852791
			IX. Grants Lapsed in TSA during Current Year	0	0
			X.U-Remittance-II	5857453	292850
IX. U-Remittance -II	9641434	6150303	XI. Closing Balances		
			a) Cash in hand	710000	710000
			b) Bank Balances		
			· in current Accounts (Institute)	88647961	82930330

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
			· in current Accounts (NAHEP)	0	0
			· in Deposit Accounts	93521947	33521947
			· in Savings Account	312525	0
			c) In transit	0	0
Total	3102419899	2712315792	Total	3102419899	2712315792



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ANNUAL ACCOUNTS 2025-26
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 MARCH 2025
(New Format)

Name of the Institute: ICAR-CMFRI, Kochi

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening balances:			I. Expenses:		
a) Cash in hand	710000	695000			
b) Bank balances			a. Establishment		
1. Current Accounts (Institute)	82930330	125236854	Govt. Grant -		
2. Current Accounts (NAHEP)	0	0	(i) Scheme	34923428	
3. Deposit Accounts	33521947	0	(ii) Non-Scheme	1822423000	1771804221
4. Savings Account	0	0			
c) In transit	0	0	b. Administrative		
			Govt. Grant -		
			(i) Scheme	144062980	133077673
			(ii) Non-Scheme	0	0
II. Grants Received from Govt. of India			c. Research		
a) Govt. Grant			Govt. Grant -		
1. Scheme	399735316	399285967	(i) Scheme	122276886	136710589
2. Non-Scheme	1822423000	1740000000	(ii) Non-Scheme	0	0
			II. Grants Released to SAUs and other non ICAR institutions against funds for various projects		
III. Donations and Contribution	0	0	a. Scheme	5100000	4200000
			b. Non-scheme		0
			III. Investments and Deposits		
IV. Income on Investments from			a) Earmarked funds	0	0
a) Earmarked Funds	0	0	b) Own funds	0	0
b) Own Funds	0	0			
			IV. Expenditure out of govt grant on Fixed Assets and capital work-in-progress		
			a) Purchase of Fixed Assets	34935844	40889535
			b) Capital Advances	6522216	12473036
			c) Work in Progress	13371858	0
			V. Repayment of un- utilized Grants/Loans/Borrowings/Grants Lapsed		
V. Interest Received			a) Current Year	44880	38611
a) Bank Deposits	278096	1123036	b) Previous Year	772754	5745014
b) Loans, Advances	1163153	841550			
			VI. Deposits and Advances		
			a) Security /EMD Deposit	4871951	7353059
			b) Loans & Borrowing	0	0
			c) ICAR General Provident Fund	78704961	81591499
			d) NPS (Employee contribution)	34842018	30091982
VI. Deposits and Advances			e) U -Remittances-I	206675708	206728662
a) Security /EMD Deposit	4304281	3169544	f) Consultancy / Contract Research	25745874	10234327
b) Recoveries from P- Loan & Advances	1145697	1007415	g) Revolving funds		
c) Loans & Borrowing	0	0	1. transfer to ICF	601211	0
d) ICAR General Provident Fund	78704961	88514125	2. transfer to CCF	257662	3535235
e) NPS (Employee contribution)	34934067	30246117	3. expenditure out of RF	2312335	2103686
f) U -Remittances-I	207109882	200900917	h) Investments	0	0

Name of the Institute: ICAR-CMFRI, Kochi

(Amount in Rupees)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
g) Consultancy / Contract Research	63978721	12437753	i) Endowment Fund	0	1973875
h) Revolving funds	0	0	j) Earmarked Fund		0
i) Maturity of Investments	0	0	k) Deposit Schemes Payments		
j) Endowment Fund	0	0	1. Capital	55928942	8375728
k) Earmarked Fund	0	0	2. Revenue	223065781	66112342
l) Deposit Schemes Receipts	331615033	71788369	3. Amount lapsed / returned under Deposit Scheme	18656202	2295167
m) Corpus Fund :			l) Corpus Fund (Institute & Central Share)		
(i) Institute Corpus Fund	15445498	7373195	1. Capital	1089749	1038279
(ii) Central Corpus			2. Revenue	14355749	6334916
a) CCF		0	3. Loans & Advances	0	300000
b) P-Loans (Central Assistance)	500000	500000	4. P-Loans (Central Assistance)	500000	
c) Project	598850	0	5. Project	458002	
d) Others		0	6. Others	0	
			7. Refund of corpus	0	200000
			VII. Other payments		
VII. Other Income			a) Miscellaneous Expenses		
a- Income from Sales / Services	5238706	3457156	Govt. Grant		
b- Fees/ Subscription	1273055	1201400	1. Scheme	3600534	3500000
c- Income from Royalty, Publications etc.	85376	102425	2. Non-Scheme		0
d- Prior Period Income	0	0	b) Prior Period Expenditure from Govt. Grant	0	0
e - Revolving Fund Receipts	2538874	2962559	c) transfer- Revenue, Loans & Adv.Recoveries etc.		
f- Other Income	4543622	15322107	1. transfer to ICF	14844287	7373195
			2. transfer to CCF	8210802	7144395
			3. Transfer of amount pertaining to unspent govt grant of previous year		6782848
			VIII. Misc. Payments		
			a) Misc. Payments	0	0
			b) Releases to ICAR units	20431239	24405000
VIII. Loans and Borrowings	0	0	c) Swachh Bharat Mission Expenditure	13783160	12447791
			IX. U-Remittance-II	5857453	292850
			X. Grants Lapsed in TSA during Current Year	0	0
IX. U-Remittance-II			XI. Closing Balances		
(a) Sale of Assets			a) Cash in hand	710000	710000
(i) Land	0	0	b) Bank Balances		
(ii) Building	0	0	1. Current Accounts (Institute)	88647961	82930330
(iii) Vehicle, Equipment, and other Machine tools	2561168	1492641	2. Current Accounts (NAHEP)	0	0
(b) Leave salary and pension contribution	2804912	2947659	3. Deposit Accounts	93521947	33521947
(c) Unspent balance of Govt Grant of Previous year (Prior to 2025-26)	3802456	1710003	4. Savings Account	312525	0
(d) Interest earned on Govt Grant	472898		c) In transit	0	0
Total	3102419899	2712315792	Total	3102419899	2712315792

Shree Anand

Sr. Comptroller/Comptroller/CF&AO/SF&AO/F&AO/AF&AO