

Definition of items of various Schedules of Annual Accounts

- **Schedule 4 :**
 1. Sundry creditors:
 - (a) For Goods: Bills pending for payment in r/o Fixed Assets and consumables
 - (b) For others: Bills pending for payment in r/o services rendered
 2. Advances Received : Any advance received against the sale of produce
 3. Deposit from staff:
 4. Public Works Deposits:
 5. Deposits others (EMD, Security Deposits): For EMD and Security Deposits exclusively.
 6. Statutory Liabilities (GIS, GPF, TDS, Pension, Bonus, Sales Tax, Service Tax):
 - (a) Overdue: Beyond the due date of remittance
 - (b) Others: Within the due date
 7. Other Current Liabilities:
 - (a) Salary Payable – Outstanding liabilities for Salary
 - (b) Outstanding liabilities for expenses** - Outstanding liabilities for expenses other than Salary
 - (c) Receipts against ongoing sponsored/ consultancy/ projects (Net)
 - (d) Receipts against sponsored conferences/ Seminars (Net)
 - (e) Intellectual fee for distribution
 - (f) Loans & Advances
 8. Unutilized grants from Govt. of India – to be refunded –Figures matching with Schedule 9A
 - (a) Plan
 - (b) AP Cess
 - (c) Non-Plan
 9. Closing Balance of Internal Resource Generation - matching with Schedule 9B
 10. Book overdraft in Bank account
- **Schedule -7 (a):**
 11. Sundry Debtors: Cash receivables on account of credit sales
 12. Advances and other amounts recoverable in cash or in kind or for value to be received:
 - (a) Advances to Supplies & Services: Any advances given to suppliers for consumables/ services (Revenue Expenses)
 - (b) Advances on Capital A/c: Any advances given on account of purchase of any fixed asset other than works (Capital Expenses)
 - (c) Advances on Works (Fixed Assets): Any advance given on works which result in creation of fixed asset (Capital Expenses)
 - (d) Advances on Works (Repairs & Maintenance): Any advance given on works which is given for Repairs & Maintenance of buildings and other structures (Revenue Expenses)
 - (e) Others : Any other advances given for revenue expenditure

13. Deposits (Security): Any deposits made to Electricity, Water or such departments should be shown against the head 'Schedule 7 (B)(f)-Security. No figure however should be shown against 'Earnest Money' as ICAR does not participate in any bid process to pay earnest money deposits.

- **Schedule 13**

14. Item 4. On debtors and other receivables: It should depict the interest recovered/to be recovered on the debtors / claims receivables already shown in Schedule 7. Details of receivables (transaction involving recovery of interest) may also be given.

- **Schedule 14**

15. Item No. 3-Revenue Receipts from schemes: It may include the overhead charges received from the sponsored projects.

- **Schedule 15**

16. Prior Period income: It relates to an income which does not pertain to the current year but has occurred in the current year, and for which the income was not provided for on accrual basis in the past years' accounts. The head of income needs to be specified clearly in the schedule, for e.g. Fee & Subscriptions.

- **Schedule 21**

17. Prior Period Expenditure: It relates to an item of expenditure which does not pertain to the current year but has occurred in the current year, and for which the same was not provided for on accrual basis in the past years' accounts. The head of expenditure needs to be specified clearly in the schedule, for e.g. Repairs & Maintenance.