

**AGENDA FOR THE 39TH MEETING OF THE  
PERMANENT FINANCE COMMITTEE (PFC)**

13 August 2018: 13.30-15.00 hours (Session I)  
13 August 2018: 15.30-17.00 hours (Session II)  
Saskatoon, Saskatchewan, Canada

**Mandate:** The Permanent Finance Committee (PFC) shall be concerned with the financial matters of the Commission and matters having significant financial implications. It will review the receipts and expenditures, advise the Council on the previous year's accounts and on the proposed or provisional budget and will make recommendations on the annual subscriptions and other support required from the National Committees and the Direct Members for the current and future years. It may give its opinion to the President and the Secretary General on the elements to be taken into account to prepare the budgets of the future years. The Committee shall also work out and recommend to the Council ways and means of improving the financial resources of the Commission to meet the financial requirements for undertaking different programs and activities emanating from the other work bodies. The Committee shall set up a Sub-Committee to consider the applications of Direct Members and review the membership of the National Committees in arrears of subscription.

**Members:** (1) Vice President Hon. Mr. Laurie Tollefson, Chairman (Canada, 2013); (2) Mr. Hao Zhao (China, 2012); (3) Ms. Serpil Koylu Dalgin (Turkey, 2012); (4) Vice President Mr. Naoki Hayashida (Japan, 2014); (5) Vice President Hon. Engr. Husnain Ahmad (Pakistan, 2014); (6) Vice President Dr. Irene Bondarik (Russia, 2014); (7) Mr. Ali Reza Salamat (Iran, 2016); (8) Dr. Marco Arcieri (Italy, 2017); (9) Mr. Hazim Ibrahim Othman Mohammed, Provisional Member (Iraq, 2016) and (10) Er. Ashwin B. Pandya, Secretary General, ICID.

**General Note:** Conversion rate of US\$ versus INR (₹) (Indian Rupee) used in the budget and forecasts –

Average Exchange rate of 1 US\$ for the last fifteen months					
Month	Indian Rupee	Month	Indian Rupee	Month	Indian Rupee
April 2017	64.24	September 2017	64.45	February 2018	64.48
May 2017	64.43	October 2017	65.07	March 2018	65.03
June 2017	64.52	November 2017	64.86	April 2018	65.68
July 2017	64.45	December 2017	64.25	May 2018	67.52
August 2017	63.98	January 2018	63.63	June 2018	67.31

1. A conversion rate of US\$1 = ₹ 66 was assumed in the forecast for the FY 2017-18 on the basis of exchange rate in the preceding 15 months commencing from April 2016 to June 2017. Subscriptions actually received were of course converted based on the prevalent rate. The difference in the subscription budgeted receipts and the subscription actual receipts due to change in exchange rate are accounted for as part of 'Other Receipts'.

2. Based upon average exchange rate of US\$ 1 for the last fifteen months from April 2017 to June 2018, an exchange rate of US\$ 1 = ₹ 65 has been assumed for the Revised Budget (proposed) for the FY 2018-2019, Budget for FY 2019-20 and Preliminary Budget for 2020-2021 and Forecast Budget for the FY 2021-2022.

**PFC Agenda Item 1: Review of the Membership of the Committee**

3. According to By-law 3.9.3 (b), PFC shall comprise of the Secretary General (SG) and a minimum of nine and a maximum of fifteen elected members. Presently there are only 10 members on the Committee, including SG. The By-law 3.8.1(c) states that:

*"Members of each Committee will be appointed for a three-year term by the Executive Council at the time of a Congress and may continue to function up to a total of six years, continuously or intermittently. Members, who no longer are actively functioning, may be replaced at the time of the Council meeting according to the aforesaid rules".*

4. With the conclusion of term of office of six years for Mr. Hao Zhao (China) and Ms. Serpil Koylu Dalgin (Turkey) at the conclusion of the 69<sup>th</sup> IEC at Saskatoon, Canada, and the discontinuation of the provisional membership of Mr. Hazim Ibrahim Othman Mohammed (Iraq) on account of his absence and non-contribution to the PFC activities, the membership of PFC will come down to seven, two short of the required minimum membership as mandated by ICID By-laws 3.9.3 (b) as stated above. So far no new nominations are received from NCs for the membership of PFC till the time of preparation of the agenda notes.

5. In case, no fresh nominations are received from the NCs to enrich the repertoire of the Committee, the President may nominate additional members in consultation with the Secretary-General, taking into account the specific expertise required and ability to serve, in compliance with ICID By-laws 3.8.1 (b) so that the membership of PFC could be maintained as per ICID By-laws 3.9.3 (b).

## **PFC Agenda Item 2: Report of the Direct Membership Administering (DMA) Sub-Committee**

6. IEC established the Direct Membership Administering (DMA) Sub-Committee with Chair PFC as its Chair and with two members co-opted from PFC and one member from PCSO, and adopted the procedure as laid down in the Guidelines for Administering Direct Membership.

7. This year, the CO has received the following application from Pakistan for Direct Membership which has been found to be complete in all respects.

Sl. No.	Name of Applicant	Country	Type of Membership Applied for
1.	Mr. Sajit Ali Bhutto	Pakistan	Individual (3 Years)

8. The application listed above will be sent to Direct Membership Administering (DMA) sub-Committee in July 2018 for granting provisional direct membership to the applicant as per the criteria laid down for DM, subject to No Objection Certificate from the Pakistan National Committee of ICID (PANCID), which is awaited.

**SUPP. 8A:** The application form of Mr. Sajid Ali Bhutto for DM was sent to Pakistan National Committee for communicating its NOC, which has been received now. The DM application was sent to the DMA Sub-Committee for its consideration and granting provisional direct membership as per the guidelines laid down for the purpose. DMA Sub-Committee has conveyed granting of direct membership to Mr. Sajid Ali Bhutto.

9. The following 15 Direct Members have been active in ICID activities at the time of preparing this agenda notes:

Sl. No.	Name of Direct Member	Country	Category and Duration of Membership
1	WAPCOS Limited	India	Company (3 years)
2	India Water Foundation (IWF)	India	Institution (1 year)
3	Mr. Y. Abdul Basheer	India	Individual (Retiree) (3 years)
4	Md. Samiul Ahsan Talucder	Bangladesh	Individual (Young Professional) (3 years)
5	Mr. Aytekin Turgay	Turkey	Life Membership (Individual)
6	Prof. Prashanta Kumar Bordoloi	India	Life Membership (Individual)
7	Jain Irrigation System Ltd. (JISL)	India	Company (3 years)
8	Asian Development Bank	Philippines	Institution (3 years)
9	Central Board of Irrigation & Power (CBIP)	India	Institution (3 years)
10	Dr. Ashish Pandey	India	Life Membership (Individual)
11	Prof. Umesh Chandra Chaube	India	Individual (Retiree) (Life Membership)
12	Dr. Deepak Khare	India	Life Membership (Individual)
13	Dayu Water Saving Company	China	Company (3 years)
14	Prof. Dr.-Ing. Klaus Röttcher	Germany	Individual (3 years)
15	Mr. L.B. Roy	India	Life Membership (Individual)
16	Electrosteel Castings Ltd.	India	Company (1 year)

### **PFC Agenda Item 3: Review of the position of arrears of annual subscriptions from NCs and Membership status**

10. **Active NCs in Arrears:** : At the time of writing the agenda notes, a total of 18 active National Committees are in arrears of subscription for 2015, 2016 and 2017 as indicated in paras below:

11. The total amount of arrears for the year 2017 (other than the current year) at the time of preparation of agenda, is US\$ 38,453/- with the NCs of *Burkina Faso, India, Myanmar* (who agreed to pay in five installments of US\$1,293 each, already three installments received), *Nepal, Portugal, Slovenia, Uzbekistan* and USA.

**SUPP: 11A.** The Committee may like to note that the Nepal National Committee of ICID (NENCID) has cleared their outstanding dues of subscription for the year 2017.

12. For the years 2016 and 2017, the total amount of arrears at the time of preparation of agenda is US\$ 10,110/- with the NCs of *Ethiopia, Malawi and Niger*. The PFC may consider recommending IEC to apply By-law 13.1 to above National Committees debarring them from holding office whether it be as an Office Bearer or as a member of a work body until such time the arrears are paid.

13. In case of Tajikistan, arrears are existing for the past years 2015 and 2016. However, they have paid their subscription for the years 2017 and 2018. PFC may recommend that the pursuation may be continued with the National Committee to clear their dues for the past gap period.

14. At the time of preparation of the agenda notes, the NCs of Chad, Madagascar, Tanzania and Ukraine continue to be in membership subscription arrears for the years – 2015, 2016 and 2017 and the total amount of arrears at the time of preparation of agenda is US\$ 29,250/- besides the membership subscription for the year 2018. Several requests have been made to these NCs to clear their balance of subscription. The PFC may consider recommending IEC to apply By-law 13.2 to above National Committees declaring them as “Associate Members” from 1<sup>st</sup> January 2019 if their dues are not cleared by 31<sup>st</sup> December 2018.

15. NCs relegated to Associate Member status: During the 68th IEC at Mexico City, Mexico, it was decided that National Committees of Brazil, Spain, Saudi Arabia and Zimbabwe will be considered as ‘Associate members’ from 1st January 2018 in case dues are not cleared by them by 31st December 2017. The National Committees of Brazil, Spain, Saudi Arabia and Zimbabwe are relegated to category of “Associate Members” with effect from 1st January 2018 since they have not cleared their past dues, in line with the decision of 68th IEC at Mexico (Resolution IEC – 1/68)

16. Mr. Robert Kaufmann vide his e-mail dated 6 February 2018 informed that Swiss National Commission on Agro-Systems and Land Improvement (CH-AGRAM), housing Swiss NC, will be dissolved by 31st March 2018 thereby withdrawing from ICID. He further informed that in respect of future representation of ICID in Switzerland, there are discussions with possible host organizations. In response, it was informed to them that the ICID membership is governed by ICID By-law 13 according to which Switzerland may continue to receive benefits as a member for three more years even without paying subscription, but arrears will build up and which can be paid in due course of time when joining again. CH-AGRAM was suggested to continue to be in ICID fold and in mean time, explore a substitute for CH-AGRAM and pay the arrears then. In response to ICID proposal Mr. Kaufmann informed that according to the current state of the discussions, no Swiss successor organization will fill this gap for the time being. Further, Mr. Kaufmann on 2 May 2018 informed that we definitely like to renounce from now on all ICID services so that any successor organization have no past financial obligations. Notwithstanding, according to By-law 7.2, the withdrawing National Committee or Direct member is obliged to pay full subscription for that year.

### **PFC Agenda Item 4: Review of the financial status of recently held ICID events**

#### **PFC Agenda Item 4.1: 68<sup>th</sup> IEC and 23<sup>rd</sup> Congress, Mexico, 08-14October 2017**

17. Mexican National Committee of International Commission on Irrigation and Drainage (MXCID) will be make a special contribution to ICID budget amounting to 35% share from the registration fee collected for the 68th IEC and 23<sup>rd</sup> Congress meetings held in Mexico, Mexico from 08-14October 2017. MXCID has informed vide email dated 2<sup>nd</sup> June 2018 that they are finalizing accounts and will make special contribution to the ICID budget at the earliest. The Committee may like to record its appreciation to MXCID for the successful organization of 68th IEC and 23<sup>rd</sup> Congress meetings. MXCID representative will brief PFC and provide latest updates on special contribution to the ICID budget.

**PFC Agenda Item 4.2: 8<sup>th</sup> Asian Regional Conference, Kathmandu, Nepal 02-04 May 2018**

18. The 8<sup>th</sup> Asian Regional Conference (ARC) was held Kathmandu, Nepal from 02-04 May 2018. The Nepal National Committee of ICID (NENCID) has agreed to pay a special contribution to ICID budget amounting to 5% share from the registration fee collected. The Committee may like to record its appreciation to NENCID for the successful organization of 8<sup>th</sup> Asian Regional Conference (ARC). NENCID representative will brief PFC and provide latest updates on special contribution to the ICID budget.

**PFC Agenda Item 5: Review of financial proposals for the forthcoming ICID events**

19. The financial arrangements for the 9<sup>th</sup> Micro Irrigation Conference, Aurangabad, India in January 2019; 70<sup>th</sup> IEC and 3<sup>rd</sup> World Irrigation Forum (WIF), Bali Indonesia, September 2019; and 71<sup>st</sup> IEC, 24<sup>th</sup> Congress, Sydney, Australia, 22-28 September 2020 were already approved as per minutes of the 37<sup>th</sup> meeting of PFC of 67<sup>th</sup> IEC Meeting. Morocco NC (ANAFIDE) has submitted proposal for organising 5<sup>th</sup> African Regional Conference (5AfRC) at Rabat, Morocco in March 2020. Representative from ANAFIDE will make presentation to PFC for its consideration. PFC may consider and approve the financial arrangements for 5AfRC. Registration fee structure of these events are reproduced below in a tabular format.

**Supp Agenda Item 5A: The Moroccan National National Committee was requested to consider reduction of registration fee towards 5<sup>th</sup> African Regional Conference proposed to be held at Rabat, Morocco in March 2020, accordingly the ANAFIDE has submitted the revised registration fee proposal as below vide their e-mail dated 20 July 2018. PFC may consider and approve the revised registration fee for 5AfRC.**

Venue / Year	Aurangabad, India, January 2019*	Bali, Indonesia, September 2019*	Sydney, Australia, September 2020*	Rabat, Morocco, March 2020 (Original)	Rabat, Morocco, March 2020 (Revised)
Events Name	9 <sup>th</sup> IMIS	70 <sup>th</sup> IEC and 3 <sup>rd</sup> WIF	71 <sup>st</sup> IEC and 24 <sup>th</sup> Congress	5 <sup>th</sup> African Region Conference	5 <sup>th</sup> African Region Conference
Full Registration	\$ 500	\$ 700*	\$ 800	\$ 550	\$ 350
Non-Member Fee	--	--	\$ 900	\$ 650	\$ 400
Young Professional (International)	\$ 250	\$ 400	\$ 400	\$ 250	\$ 175
Young Professional (Local)	\$ 100	--	--	\$ 250	\$ 100
Local Delegates	\$ 200	\$ 200	\$ 800	\$ 200	\$ 150
Retired Professionals (International)	\$ 250	\$ 400	\$ 400	\$ 350	\$ 150
Retired Professional (Local)	\$ 100	--	--	\$ 350	\$ 150
Accompanying Persons (International)	\$ 200	\$ 300	\$ 300	\$ 300	\$ 150
Accompanying Persons (Local)	\$ 100	--	--	\$ 300	\$ 150
Delegates from Low Income	--	--	--	\$ 500	\$ 300
*As approved in 37 <sup>th</sup> Meeting of PFC (67 <sup>th</sup> IEC)					

## **PFC Agenda Item 6: Consider the audited accounts of ICID for the Financial Year 2017-18**

### **PCTA Agenda Item 6.1: Auditor's Report**

20. The Auditor's Report (abridged) for the financial year (1 April 2017 to 31 March 2018) is given at **Annex 1**. The PFC may consider and recommend the audited accounts for the year 2017-18 to IEC for its approval with or without comments. Some of the salient points of the Auditor's Report are highlighted in the following paragraphs:

21. The total annual subscription amount receivable from the 59 active National Committees for the year 2017 was US\$ 254,457. Against this, a sum of US\$ 200,322 was received by 31 March 2018. This shows 78.73% realization of the total subscription for the year 2017 as against a sum of US\$ 161,440 that is 63.16% during the year 2016, which is a matter of appreciation. PFC may note that 46 out of 59 active members paid their subscription for the year 2017 as on 20 June 2018. In addition, outstanding subscription arrears amounting to US\$ 79,105 for the year 2016, US\$ 48,278 for the year 2015 and US\$ 9,580 for the year 2014 were also received as on 20 June 2018.

### **PCTA Agenda Item 6.2: Foreign Currency Accounts**

22. ICID had the Foreign Currency Accounts with Canara Bank, New Delhi and HSBC Bank Plc., London, UK. The Committee approved in its 37<sup>th</sup> PFC of the 67<sup>th</sup> IEC Meeting closure of more than one foreign currency accounts noting that an institution cannot hold more than one account as per the latest guidelines of Reserve bank of India and Foreign Contribution Regulation Act (FCRA) and its Rules & Regulation. Accordingly, the ICID Central Office US Dollar Account No. 015741000002 and Euro Account No. 0157243000001 had been closed w.e.f. 01<sup>st</sup> January 2017. FCRA designated Current Account 0157201000032 with Canara Bank is not being used as ICID FCRA registration has been cancelled by the Ministry of Home Affairs. Consequently, only the current account no. 0157201004746 with Canara Bank is in operative status for receiving the foreign currencies without any violation of the respective laws in India.

23. The current account with substantial balance and FDs were opened at HSBC Bank plc., London in 2001 as an alternate account abroad. Over a period of time, a couple of Subscription were received in this account and some payment of M/s Wiley Blackwell were also made for the publication of ICID Journal on Irrigation & Drainage. However, the account became inoperable due to not updating the signatories properly and in time resulting in account becoming eventually dormant in 2016. With a lot of sustained effort by SGH Avinash C. Tyagi together with the Finance Section of ICID, eventually the signatories were validated in 2017.

24. As per decision of PFC in its 38<sup>th</sup> meeting of 68<sup>th</sup> IEC, HSBC, London account has been closed and amount available in current account and various FDs has been transferred to ICID account with Canara Bank. Eventually, US\$ 1,67,962.91 was credited in ICID's Current Account No. 0157201004746 after deduction of bank charges of US\$ 185.54.

### **PCTA Agenda Item 6.3: ICID Employees Provident Fund (EPF) Trust**

25. As informed in 38<sup>th</sup> PFC of 68<sup>th</sup> IEC, Mexico, ICID EPF Trust (as a private trust) has been registered with Income Tax Department under Section 58-B (1) of IT Act 1922. Subsequently, as a consequence of an amendment in the Finance Act - 2006, it became mandatory for all employers (such as ICID) to obtain exemption from PF authorities in respect of their private trusts. As ICID failed to do the same on time, ICID EPF Trust was de-recognized w.e.f. 01 April 2013 onwards. Subsequently, ICID has registered with and shifted PF accounts of its staff members to Employees' Provident Fund Organisation (EPFO) w.e.f. 01 April 2013.

26. As per the revised audited statement of ICID EPF trust, balance amount paid to Trust Members come to ₹ 20.86 million (US\$ 316,053) against available balance (01 April 2013 to 31<sup>st</sup> March 2017) of ₹ 17.14 million (US\$ 259,697) in bank account of Trust, making a deficit of ₹ 03.72 million (US\$ 56,364). A provision of ₹ 3.00 million (US\$ 45,455) was made in the balance sheet of FY 2016-2017. Further, a provision of ₹ 0.76 million (US\$ 11,631) has been made in balance sheet of FY 2017-2018 to cover liability on account of payment to EPF Trust members. As per income tax department notices, liability for AY 2014-2015 & 2015-2016 is about of ₹ 03.81 million (US\$ 57,727) and case is under appeal with IT Department. Considering ₹ 0.20 million (US\$ 3,030) for expenses on account of dissolution of ICID EPF Trust and liability on account of income tax, total contingencies of about ₹ 4.0 million (US\$ 61,538) may arise in future. The ICID EPF Trust will be dissolved once IT cases are settled. PFC may consider and approve the provisions.

## **PFC Agenda Item 7: Budget and Expenditure for the Financial Year 2017-18**

### **PFC Agenda Item 7.1: Comparison of budget estimates and actual expenditure for FY 2017-2018**

27. A summary of the outlay for 2017-18 approved by IEC in the last meeting and payment made upto 31 March 2018 is presented at **Annex 2**. Against the anticipated receipts of ₹ 82.66 million (US\$ 1,252,488), the actual receipts were ₹ 71.94 million (US\$ 1,090,009). There is an overall deficit of ₹ 5.40 million (US\$ 81,875) in the FY 2017-18. The actual payments made during 2017-18 were ₹ 77.34 million (US\$ 1,171,884) against the anticipated budgeted payment of ₹ 88.29 million (US\$ 1,337,772).

### **SPECIAL SUBSCRIPTION**

#### **(a) Chinese Taipei Committee (CTCID)**

28. A sum of ₹ 0.32 million (US\$ 5,000) were received in December 2017 as a Special Subscription for Sustainable Development of Tidal Areas (SDTA) publication from Chinese Taipei Committee (CTCID), Taiwan.

### **PFC Agenda Item 8: Budget proposal for the current FY 2018-2019; budget proposal for FY 2019-2020; preliminary budgets for FY 2020-2021 and forecast budget for FY 2021-2022**

29. PFC may consider the budget for FY 2018-2019 and recommend it to IEC for approval. PFC may also consider the proposed budget for FY 2019-2020 and recommend it to IEC for approval. The preliminary budget for the FY 2020-21 and forecast budget for FY 2021-2022 are also presented for information.

#### **PFC Agenda Item 8.1: Revised Budget proposal for the current FY 2018-19 (Annex 2)**

### **RECEIPTS**

30. **Membership Subscription:** A sum of ₹ 17.25 million (US\$ 265,369) is anticipated to be received from the annual membership subscription with respect to 58 active NCs and Direct Members and as Special subscription from members.

31. **Sale of Publications:** An amount of ₹ 1.21 million (US\$ 18,538) is budgeted to be received from the sale of publications which includes royalty receivable from M/s Wiley-Blackwell, the publisher of ICID Journal - 'Irrigation and Drainage'.

32. **Special contribution to the Budget:** A special contribution of ₹ 6.80 million (US\$ 104,538) is expected from registration fees from NCs hosting the various ICID events held such as 68th IEC and 23<sup>rd</sup> Congress, Mexico, 2017 as the income could not be received during FY 2017-18.

33. **Interest on Fixed Deposit:** It is estimated that an amount of ₹ 4.85 million (US\$ 74,646) would be received as an interest on FDs with the PSU banks under the head 'Interest on fixed deposits'.

34. **Other Receipts:** An amount of ₹ 1.88 million (US\$ 28,846) is likely to be received in this year which is mainly on account of a refund from the income tax department. The nominal amount is proposed under other miscellaneous receipts for bank saving account interest.

35. **Rent Receipts:** A receipt of ₹ 49.26 million (US\$ 757,908) is anticipated during FY 2018-2019 from the rent for leasing out the part of the office premises at the Central Office building to M/s Yes Bank Ltd. Ten percent of this amount is directly payable to Land & Development Office, New Delhi as their tax; and at the same time, there would be an increase in the Property Tax payable to New Delhi Municipal Committee (NDMC).

### **EXPENDITURE**

36. **Compensation package for Secretary General:** An amount of ₹ 4.14 million (US\$ 63,631) is estimated for payment to Secretary General.

37. **Salary of staff:** Central Office is operating with 16 staff members. During the FY 2017-18, an amount of ₹ 24.71 million (US\$ 380,108) is budgeted for staff salary for the FY 2018-2019 which includes ₹ 0.50 million (US\$ 7,692) estimated to be paid to short-term consultants engaged for specific jobs on a temporary basis, as their professional fee. It may be pointed out that despite the new activities being undertaken and proposed to be

undertaken during the next financial year, the work is being accomplished through the existing staff and partly by hiring the services of consultants on temporary basis.

38. Budget provision also include provision for dissolution of EPF Trust to be undertaken and CPS/ performance incentive. An increase of about eight per cent is assumed due to the anticipated pay increments and inflations.

39. **Superannuation relief to retired employees:** ICID Central Office is giving superannuation relief to its retired employees recruited before 16<sup>th</sup> July 1997. The amount budgeted under this head for the FY 2018-2019 is ₹ 3.57 million (US\$ 54,892).

40. **Services and Maintenance:** A provision under the head 'Services and Maintenance' is budgeted as ₹ 6.16 million (US\$ 94,769) which is mainly due to the renewal of annual maintenance contracts of various service providers and the increased expenditure on account of inflationary pressure.

41. **Taxes and Utilities:** A provision of ₹ 17.57 million (US\$ 270,308) is proposed for the year against provision of ₹ 17.47 million (US\$ 268,769) during 2016-17. Apart from the highest allocation of ₹ 4.93 million (US\$ 75,800) towards payment to Land & Development Office (L&DO) which is 10% of the total rental receipts from the let out property to M/s Yes Bank Ltd. A provision of ₹ 12.00 million (US\$ 184,615) is made towards the payment of property tax, which is approximately 25% of the total rent. Under a single Indirect Tax titled 'Goods and Services Tax (GST)' which is applicable on ICID, there is a reverse mechanism provision available and accordingly, an amount of ₹ 0.05 million (US\$ 769) is budgeted.

42. **Rehabilitation, Refurbishing and Maintenance of ICID CO Building:** A provision of ₹ 2.80 million (US\$ 43,077) has been made towards this head. The highest provision under the sub head 'Maintenance of ICID Central Building Expenses' is budgeted as ₹ 1.50 million (US\$ 23,077). An additional provision of ₹ 0.50 million (US\$ 7,692) has been made to release withheld payment against activity of covering of courtyard as the related expenditure could not be made during FY 2017-18. The provision under the sub head 'Expansion of CO Building Expenses' is budgeted as ₹ 0.80 million (US\$ 12,308) for engaging firm for architectural consultancy and statutory approvals from concerned government agencies for new building within the ICID Campus.

43. **Publication, Knowledge Management and Dissemination:** A sum of ₹ 4.63 million (US\$ 71,185) is budgeted under this head. This includes provision of ₹ 2.79 million (US\$ 42,877) towards the purchase of copies of the ICID Journal from the publisher, M/s Wiley-Blackwell (UK). This also includes provision for bringing out Special Publications produced by the working groups.

44. **Conference Expenditure:** An allocation of ₹ 2.10 million (US\$ 32,308) has been made for estimated expenditure during this financial year towards expenditure for 69<sup>th</sup> IEC and American Regional Conference, Canada, 2018; 9<sup>th</sup> Micro Irrigation Conference and 24<sup>th</sup> Congress report and preparation of plaques and accordingly budgeted under respective heads.

45. **Cooperation with Other Organizations:** An expenditure of ₹ 0.30 million (US\$ 4,615) is estimated in this financial year for World Water System Heritage Programme and WWC membership fee and accordingly budgeted under respective heads.

46. **Travel Expenditure:** A revised provision of ₹ 2.40 million (US\$ 36,923) against approved provision of ₹ 2.20 million (US\$ 33,846) has been made on account of travel both within India and abroad to attend the international meetings by Secretary General and other professional staff of CO, particularly for attending the 69<sup>th</sup> IEC and American Regional Conference, Canada, 2018 as well as travel within India for 9<sup>th</sup> Micro irrigation Conference.

47. **Purchase of Office Equipment:** A sum of ₹ 0.80 million (US\$ 12,308) is estimated which includes purchase of required equipments to be used at ICID Central Office particularly IT equipments for knowledge portal .

48. **Workshops, Trainings and Studies:** An amount of ₹ 3.87 million (US\$ 59,538) has been provided mainly for organization of various workshops and trainings for young professionals including their travel, Regional and National Level Activities and staff participation in workshops and trainings. A provision of ₹ 0.37 million (US\$ 5,692) to undertake some specific studies and work related to updation of Multilingual Technical Dictionary (MTD).

49. **Other Expenditure:** An amount of ₹ 1.15 million (US\$ 17,692) has been provided for this financial year. Basically, the major cost is under subheads 'Subscription Written Off and Exchange Fluctuation Loss. It is notional amount base on ICID earlier experience and also includes bank charges for foreign exchange.

**PFC Agenda Item 8.2: Budget proposal for FY 2019-2020; preliminary budgets for FY 2020-2021 and forecast budget for FY 2021-2022 (Annex 2)**

**RECEIPTS**

50. **Membership subscription:** During the year 2019-2020, 2020-2021 and 2021-2022 receipts from membership subscription has been estimated as shown in the **Annex 2** based on the assumption that all the NCs which are members today will continue to be active and paying their annual subscriptions and the rate of subscription will be maintained. A head 'Special Subscription' has also been used for contributions from countries for undertaking specific activities.

51. **Sale of Publications:** An amount of ₹1.31 million (US\$ 20,077) is budgeted to be received from M/s Wiley-Blackwell as royalty from sale of publications, based on the projections provided by the Chairman, EB-JOUR and the agreement (2019-25) with M/s Wiley-Blackwell.

52. **Special Contribution to ICID Budget:** With the ICID share from registration fee from the 69<sup>th</sup> IEC Meeting and American Regional Conference scheduled to be held in Saskatoon, Canada in 2018 and 8<sup>th</sup> Asian Regional Conference in Nepal in May 2018, an amount of ₹ 2.93 million (US\$ 45,000) and ₹ 0.42 million (US\$ 6,500), respectively, are expected to be received in the FY 2019-2020. The sums of ₹ 0.59 million (US\$ 9,000) and ₹ 8.78 million (US\$ 135,000) are estimated to be received as registration fees share from the 9<sup>th</sup> Micro Irrigation Conference in India and 70<sup>th</sup> IEC & 3<sup>rd</sup> World Irrigation Forum in Indonesia in 2019 during the FY 2020-2021. A sum of ₹ 16.45 million (US\$ 253,000) is estimated to be received as registration fee share from the 71<sup>st</sup> IEC and 24<sup>th</sup> Congress in Sydney, Australia in 2020 in the FY 2021-2022.

53. **Interest and Other Receipts:** It is estimated that interest from fixed deposit from funds parked in Canara Bank would be about ₹ 5.17 million (US\$ 79,492) for the financial years 2019-20 to 2021-22. Amount is higher as compared to year 2018-19 as additional security deposits would be received from M/s Yes Bank Ltd. due to upward revision of rent.

54. **Other Receipts:** An amount of ₹ 5.61 million (US\$ 86,369) in the FY 2019-2020 is likely to be received under this head which is mainly receipt of additional security deposits from Yes Bank consequent to upward revision of rent and expected refund from the income tax department. An amount of ₹ 0.98 million (US\$ 15,000) and ₹ 0.78 million (US\$ 11,923) are likely to be received in the FYs 2020-2021 and 2021-2022 respectively under this head which is mainly on account of a refund from the income tax department.

55. **Rent from Let-out of Office space:** Rent from M/s Yes Bank Ltd. is likely to be received as ₹ 58.13 million (US\$ 894,338) in the FY 2019-2020, 2020-21 and 2021-22. The rent is projected to be higher as compared to the earlier year, due to agreed increase in rent by 18% on account of renewal of the lease agreement for the next three years.

**EXPENDITURE**

56. **Compensation package for Secretary General:** The sums of ₹ 4.34 million (US\$ 66,815), ₹ 4.56 million (US\$ 70,169) and ₹ 4.79 million (US\$ 73,692) are estimated towards payment to Secretary General for the FYs 2019-2020, 2020-2021 and 2021-2022, respectively. The provision includes possible increase in Dearness Allowance due to inflation.

57. **Salaries and Allowances:** The sums of ₹ 27.54 million (US\$ 423,662), ₹ 29.72 million (US\$ 457,246) and ₹ 33.33 million (US\$ 512,754) are projected under this head for the FYs 2019-2020, 2020-2021 and 2021-2022, respectively which includes ₹ 0.50 million (US\$ 7,692) estimated to be paid to short-term consultants engaged for specific jobs on a temporary basis, as their professional fee. An increase of about eight per cent is assumed due to increments and inflation.

58. **Superannuation relief to retired employees:** ICID Central Office is giving superannuation relief to its retired employees who joined before 16th July 1997. The amounts budgeted under this head for the FYs 2019-2020, 2020-2021 and 2021-2022 are ₹ 3.75 million (US\$ 57,646) ₹ 3.94 million (US\$ 60,538) and ₹ 4.13 million (US\$ 63,569).

59. **Services and Maintenances:** The sums of ₹ 6.65 million (US\$ 102,262), ₹ 7.00 million (US\$ 107,738) and ₹ 7.23 million (US\$ 111,215) have been provided for FYs 2019-2020, 2020-2021 and 2021-2022, respectively towards building maintenance, stationary purchases, outsourcing of watch and ward services; horticultural services, equipment, fees to legal advisor/auditors, maintenance of vehicles, telephones and postage, executive expenses, annual maintenance of equipments etc. This also includes the Hardware upgradation of Computer Systems in the Central Office, in order to keep abreast with the latest configuration.



60. **Taxes and Utilities:** Proposed budgeted amount under this head are ₹ 19.99 million (US\$ 307,477), ₹ 20.02 million (US\$ 307,969) and ₹ 20.05 million (US\$ 308,477) for the FYs 2019-2020, 2020-2021 and 2021-2022, respectively mainly for payment towards property tax, L&DP payment and electricity and water charges.

61. **Rehabilitation, Refurbishing and Maintenance:** A sum of ₹ 1.8 million (US\$ 27,692), ₹ 0.5 million (US\$ 7,692) and ₹ 1.3 million (US\$ 20,000) is budgeted under this head for the FYs 2019-2020, 2020-2021 and 2021-2022, respectively mainly maintenance of ICID CO building including external and internal whitewash in alternate year.

62. **Publication, Knowledge Management and Dissemination:** Proposed budgeted amounts for payments under this head are ₹ 5.43 million (US\$ 83,569), ₹ 5.13 million (US\$ 78,954) and ₹ 5.13 million (US\$ 78,954) for the FYs 2019-2020, 2020-2021 and 2021-2022, respectively. Under this head, major provision of ₹ 2.77 million (US\$ 42,877) have been made for the guaranteed payment towards subscription to M/s Wiley & Blackwell (UK) towards ICID Journal. These provisions are estimated to increase as the number of ICID Journal subscriptions are likely to increase in proportion with the increase in direct membership and young professionals.

63. The budgetary provisions of ₹ 1.3 million (US\$ 20,000) have been made constant for three succeeding years towards software development & website upgradation, purchasing software (SaaS or Cloud Version), etc.

64. **Conference Expenditure:** A sum of ₹ 2.80 million (US\$ 43,077) is budgeted to be spent in FY 2019- 2020 including ₹ 0.3 million (US\$ 4,615) for preparation of new plaque for HIS and provision of ₹ 3.7 million (US\$ 56,923) has been made in FY 2020-2021 including ₹ 0.7 million (US\$ 10,769) for preparation of new plaque for HIS. Since 72<sup>nd</sup> IEC for 2021 is still to be decided so no provision has been made in the proposed budget for 2021-22 under this head.

65. **Cooperation with other Organisations:** A provision of ₹ 0.36 million (US\$ 5,538) has been made under this head for the FY 2019-20 and a provision of ₹ 0.30 million (US\$ 4,615) has been made for the FYs 2020-21 and 2021-22 to cover expenses for WSH programme.

66. **Travel Expenditure:** An amount of ₹ 2.90 million (US\$ 44,615) is budgeted in FY 2019-2020 towards travel arrangements for meetings in India and abroad. This same amount is further presumed during both FYs 2020-2021 and 2021-2022.

67. **Purchase of Office Equipment:** A sum of ₹ 1.50 million (US\$ 23,077) is kept under this head which include purchase of Server for Knowledge Portal and required miscellaneous assets used at ICID Central Office for the budgeted FYs 2019-2020 and 2020-2021. A sum of ₹ 0.80 million (US\$ 12,308) is budgeted for FY 2021-2022 which includes payment of required miscellaneous assets used at ICID Central Office.

68. **Workshops, Trainings and Studies:** A provision of ₹ 4.0 million (US\$ 61,538) has been kept each during the FYs 2019-2020 and 2020-2021 under this head while provision of ₹ 4.5 million (US\$ 69,231) has been made for the FY 2021-2022. This amount would be utilized mainly for organization of various workshops and trainings for mostly young professionals including their travel, Regional and National Level Activities, undertaking specific studies and staff participation in seminars, workshops etc..

69. **Other Expenditure:** A provision of ₹ 1.05 million (US\$ 16,154) is made under this head for FYs 2019-20 and 2021-22 while it has been kept as ₹ 1.3 million (US\$ 20,000) for the FY 2020-21 which includes bank charges, exchange rate fluctuation, recruitment expenses etc.

### **PFC Agenda Item 8.3: Internal Transfers**

70. ICID is maintaining a Gratuity Fund and Leave Encashment Fund treated as a Fund in Balance Sheet for many years even during the deficit years. Provision for Gratuity and Leave Encashment has been updated as per the applicable provisions of the relevant Acts under Constitution of India. The amount had been transferred and updated to these Gratuity Fund and Leave Encashment Fund during the financial year 2017-2018, an amount of ₹ 6.13 million (US\$ 94,339) was transferred from General Fund to Leave Encashment Fund and Gratuity Fund to maintain balance as per Indian Labour Law. Even then, it is also required to be ensured that the liability is regularly transferred to the Fund in order to avoid any default on staff social security.

### **PFC Agenda Item 9: Surplus/Deficit and Cash Reserves**

71. Taking into account the total Receipts of ₹ 81.24 million (US\$ 1,249,846) and Expenditure of ₹ 74.19 million (US\$ 1,141,354), a surplus of ₹ 07.05 million (US\$ 108,492) is expected for the FY 2018-2019. The arrears were earlier proposed to be paid from January 2016 and accordingly, the provisions were made in the budget proposals of 2018-19. However, the payment of arrears was approved from January 2018 only. This has resulted in surplus

due to saving on this account. Also a surplus of ₹ 10.76 million (US\$ 165,500) and surplus ₹ 09.66 million (US\$ 148,677) and ₹ 13.61 million (US\$ 209,385) are expected in the FYs 2019-2020, 2020-2021 and 2021-2022, respectively.

72. The total cash reserve is only ₹ 40.38 million (US\$ 621,230), which is about 54.4 % of the annual budget for FY 2018-19 as compared to the earlier year cash reserve of ₹ 38.61 million (US\$ 585,061) which was about 44% of the annual budget for 2017-18. However, this is not a desirable situation for the financial sustainability of any organization. Since there are large variations in the yearly revenues due to tricyclic nature of events and consequent revenue. It is therefore recommended that after meeting all the liabilities, the cash reserve may be allowed to be build up at least equal to the annual budgeted expenditure.

### **PFC Agenda Item 10: Action on Recommendation of the Task Force on ‘Review of Annual Subscriptions’**

73. The 66th International Executive Council (IEC), held in October 2015, approved setting up of a Task Force to Review the Membership Structure and Annual Membership Subscription Formulae vide its Resolution IEC-1/66. Accordingly, the TF headed by PFC Chair VPH Laurie Tallefson was set up, which finalized its Report in two parts: (i) financial sustainability of ICID and (ii) review of existing membership subscription formulae. The report was circulated among the NCs and Office Bearers prior to its presentations at the 38<sup>th</sup> PFC and 68<sup>th</sup> IEC meetings held in Mexico City, Mexico in October 2017. The 68<sup>th</sup> IEC, based on PFC recommendation, approved revision of the 1991 formulae as indicated below and directed that the annual subscriptions rates shall be recalculated every three years during the meeting of IEC in a congress year.

74. The Revised Formulae:

$$S(2017) = \{1515 + \text{UNC} + 1900 A^{**0.35}\} \times \{\text{InF}\} \dots \quad \{\text{For NC WITH } A > 9.35 \text{ Mha}\}$$

$$S(2017) = \{1515 + \text{UNC} + 1360 A^{**0.5}\} \times \{\text{InF}\} \dots \quad \{\text{For NC WITH } A < 9.35 \text{ Mha}\}$$

Where

(i) S(2017)= is the subscription in US \$;

(ii) UNC, for countries paying UN contribution

< 0.30 per cent:	UNC = 0
>0.30 per cent but <0.60 per cent:	UNC = US \$ 725
>0.60 per cent but <1.50 per cent:	UNC = US \$ 1450
>1.50 per cent but <3.00 per cent:	UNC = US \$ 2175
> 3.00 per cent:	UNC = us \$ 2900

(iii) A is the Weighted Benefitted Area calculated as follows:

$$\text{Weighted Benefit area} = \text{IA} + (0.5) * \text{DA} \dots \text{if } \text{IA} > \text{DA}$$

$$\text{Weighted Benefit area} = \text{DA} + (0.5) * \text{IA} \dots \text{if } \text{DA} > \text{IA}$$

(Where IA is Irrigated Area and DA is Drainage Area)

(iv) In F is the cumulative Inflation Factor for three years as obtained from the IMF data

75. The council further endorsed the recommendation of PFC that in order to have a smooth transition to the new subscription, the NCs will be provided an opportunity up to 31st December 2017 to confirm the correctness of the Benefitted Area (IA and DA), which were used in calculating the revised annual subscription. Accordingly NCs were requested vide ICID CO e-mails dated 15th November 2017, 06th December 2017, 21st December 2017 and finally, 29th December 2017 to review the annual membership subscription calculations, confirm the correctness of IA and DA or indicate correct areas in case areas are not correct as well as to indicate how they would like to have transition into the new subscription regime within the next three years.

76. The first virtual meeting of the Permanent Finance Committee (PFC) was held on 02 April 2018 to review the status towards response received from the NCs. PFC noted that, 20 active National Committees/Committee (Australia, Bangladesh, Canada, China, Egypt, France, Iran, Iraq, Italy, Japan, Korea Republic of, Russia, Somalia, South Africa, Sri Lanka, Sudan, Chinese Taipei Committee, Ukraine, USA and Zambia) have confirmed their agreement for the revised annual subscription and Subscription Notifications for 2018 have been sent to these 20 NCs/Committee. PFC further noted that Six (6) NCs (Finland, Japan, Morocco, Sri Lanka, Ukraine and United Kingdom) have indicated revised/updated areas and Subscription Notifications for 2018 have been sent to them based on the revised areas indicated by the respective NCs.

77. Six (6) NCs (Estonia, Hungary, Malaysia, Nepal, Turkey and Switzerland) have raised certain issues with regard to identification/reconciliation of irrigated or drained areas to be considered as benefitted area for calculating annual subscription or how they would like to have transition to new revised subscription. PFC was of the view that all sincere efforts need to be made to address the issues raised by each NCs so as to retain their membership even if it involve little financial loss to ICID. PFC agreed with the proposal of the Estonian NC to progressive/graduated transition from present subscription of \$2400 to the revised subscription of \$2605, i.e. 2018-\$ 2400, 2019- \$ 2400 and 2020 - \$ 2605. PFC noted with regret that Switzerland National Committee has discontinued to function from 1 January 2018 due to winding up of CH-AGRAM (Swiss National Commission on Agro-Systems and Land Improvement), organisation hosting Swiss National Committee, without any successor organisation. In respect of other four NCs, PFC suggested to follow up with these NCs on one to one basis to address their concerns and in the meantime to send subscription notification for 2018 based on pre-revised formula and areas, which can be modified once NC communicates revised areas and any difference in the present subscription and revised subscription can be adjusted in subsequent subscription notification. Subscription notification as suggested by PFC have been sent to these six NCs as advised by PFC.

78. PFC noted that remaining 26 National Committees have not responded and revised annual subscription notifications for 2018 has been sent to respective NCs. Since least developed countries have problem of paying increased subscription, if any, PFC in virtual meeting agreed to discuss issue related to revised annual subscription for least developed countries (LDC) during PFC meeting in Canada.

### **PFC Agenda Item 11: Report of the Task Force on Independent Business Unit (IBU)**

79. The 66th Council meetings in October 2015 vide Resolution IEC-1/66, approved setting up a Task Force to Review the Membership Structure and Annual Membership Subscription Formulae. The TF finalized its Report in two parts: (i) financial sustainability of ICID and (ii) review of existing membership subscription formulae. Like any other non-profit or civil society organization, financial sustainability is crucial for the long-term survival and effectiveness of ICID. Among other recommendations, the report also touched upon the need for resource mobilization in order to realize the newly adopted Vision to Action 2030 through the identified goals. PFC at its 38<sup>th</sup> meeting held in Mexico City in October 2017, considered the financial sustainability report and its recommendations and felt that in order to implement strategies, programs and activities as per the Road Map to ICID Vision 2030, ICID needs to adopt more entrepreneurial routes to financial sustainability by investigating the scope for additional resource mobilization. One possibility in that direction could be to generate income by establishing business. Accordingly, the Council accepted the PFC's recommendation to establish a Special Task Force to explore the possibility of establishing an Independent Business Unit related to ICID mission in order to generate additional income. The MB at its 6<sup>th</sup> virtual meeting held on 22 November 2017 approved the composition of STF which has been constituted vide Notification No.7 of 2018 dated 15 January 2018 with PH Dr. Saeed Nairizi (Iran) as its Chair.

80. TF-IBU held its first virtual meeting on 26 February 2018 and deliberated on various aspects of establishment of IBU which include need for any amendments in ICID by-laws and those of NCs, type of structure of IBU, measures adopted by similar organisations to generate finances, activities that can be sustainably taken by IBU in view of competitive market environment. After discussion following action points emerged: (a) To get legal and expert advice on possibility of setting up IBU within present mandate of ICID, amendments needed in ICID by-laws and constitution, possible type of structures of IBU, statutory compliances to be fulfilled etc., (b) To identify possible areas of operation, (c) To develop and circulate questionnaire to NCs to get information on challenges in irrigation and drainage sector in their country, their opinion on IBU, possible areas of operation etc., and (d) To explore possibilities of partnership of IBU with selected NCs (Korea, China, Japan etc.) if it is possible legally.

81. The Chair of TT-IBU, PH Dr. Saeed Nairizi and SG A B Pandya would brief the members of PFC during the meeting.

### **PFC Agenda Item 12: Miscellaneous Financial Issues**

#### **PFC Agenda Item 12.1: FCRA Renewal / Restoration**

82. As informed in 38<sup>th</sup> PFC of 68<sup>th</sup> IEC, Mexico, CO has been making continuous and sincere efforts for restoration of FCRA Registration. Since now 3 years have elapsed since cancellation of FCRA registration, process for fresh FCRA registration is being initiated. As of now, ICID is able to receive only membership subscription, special contribution as share of registration fees, royalty from M/s Wiley-Blackwell and special subscription from members. CO is not be able to receive foreign grants. After getting new FCRA registration CO will be able to take foreign grant. This is for information of the Committee.

**PFC Agenda Item 12.2: Reappointment of the Statutory Auditor for the period 2018-2019 to 2020-2021**

83. The accounts of ICID shall be audited regularly on yearly basis in a manner to be determined by the Council. As per By-law 7.3, the audited Financial Statement for the preceding year, duly audited, has to be presented to each IEC as part of the Agenda Items for consideration of the Council. Based on the prevalent practice in most International Organizations, the duration of appointment of the Auditor is three years the authority to appoint an Auditor lies with the General Body that is IEC in our case. The current Auditor M/s P.K. Chopra & Company was appointed in 2015 for the period 2015-16 to 2017-2018 in terms of By-law 7.3.1 which state that :

*“A Statutory Auditor, who should be a member of the Institute of Chartered Accountants of India (ICAI), shall be appointed by the International Executive Council for a period determined by it but not exceeding three years term subject to a maximum of two terms”.*

84. M/s P.K. Chopra & Company has submitted their proposal for renewal of their term for another period of three years on the same terms and conditions and earlier rates of Rs. 92,000 (US\$ 1415)+ Goods & Services Tax (GST). Since firm has the required experience especially in dealing with foreign contributions and audit of non-government institutions and their performance during last three years was satisfactory as they completed their audit well before the stipulated time frame, PFC may consider renewal of their term for a period of three years, i.e. 2018-19 to 2020-21 M/s P.K. Chopra & Company will undertake the following work:

- (a) To audit the books of accounts of the ICID Society of Central Office for the financial year
- (b) To provide guidance in preparing and finalizing the Financial Statements for Indian & Foreign Funds (including providing CA Certificate for FC6), Balance Sheet, Income and Expenditure A/c and Receipt and Payment A/c with relevant schedules and annexures of the ICID Society for the Meeting of PFC (IEC).
- (c) To Provide Tax Audit Report under section 12A (b) of the Income Tax Act, 1961 for the year ending on 31st March i.e.CA certificate (10BB form) of the ICID Society & the CPF Trust and filing thereof.

80. PFC may like to recommend to IEC for reappointment of M/s P.K. Chopra & Company as the Statutory Auditor for the period 2018-2019 to 2020-2021 for ICID.

**PFC Agenda Item 13: Any Other Business**

Supp 13.1 A. : Pakistan National Committee paid their subscription US\$ 6,533.12/- (US Dollars Six Thousand Five Hundred Thirty Three and cent Twelve only) on 04 July 2018 against subscription amount US\$ 7,210 for the year 2018, US\$ 676.88 short due to exchange rate for US Dollar. They have indicated their inability to make payment of short amount as they processed the payment from financial year 2017-18 and the sanction has lapsed at the end of the financial year in March 2018. Citing the above reasons the PANCID requested vide their e-mail dated 16 July 2018 to waive off the balance subscription of US\$ 676.88 as they are not in a position to make the payment of the balance amount out of current Financial Year 2018-2019 budget. PFC may consider and approve waiving of the short annual subscription of US\$676.88.



## INDEPENDENT AUDITOR'S REPORT

**P.K.Chopra & Co.**  
**Chartered Accountants (Registered)**

To

The Members of the International Executive Council  
International Commission on Irrigation and Drainage (ICID-CIID)  
New Delhi

### Report on Financial Statements

We have audited the accompanying financial statements of **International Commission on Irrigation and Drainage (ICID-CIID) ("the society" - PAN AAAAI1084P)**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2018, Income & Expenditure, Receipt and Payment for the year then ended and other explanatory information.

### Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payments, of the society in accordance with accounting principles generally accepted in India for Not-for-Profit Organizations.

This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

Further we report that, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Balance Sheet, of the state of affairs of the Society as at March 31, 2018; and
2. In the case of Income and Expenditure Account, of the excess of Expenditure over income for the year ended on that date; and
3. And in case of the Receipts and Payments Account, of the Receipts and Payments for the year ended on that date.

**Further we report that**

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion proper books of accounts as required by law have been kept by the ICID, so far as appears from our examination of those books.
- (c) The Balance Sheet, Income and Expenditure Account, and Receipt and Payment account dealt with by this report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Income and Expenditure account, comply with the relevant Accounting Standards.

For **P.K. Chopra & Co.**  
Chartered Accountants  
**FRN: 006747N**

Place: New Delhi  
Date: 30th May 2018

Sd/-  
CA Arvind Mongia  
Partner  
**Membership No. 085176**

**INTERNATIONAL COMMISSION ON IRRIGATION AND DRAINAGE  
BALANCE SHEET AS ON 31ST MARCH 2018**

<b>PARTICULARS</b>		<b>2017-18 Amount INR</b>	<b>2016-17 Amount INR</b>
<b>ASSETS</b>			
Property & Equipment	1	11,016,757	11,266,479
Receivables	2	13,856,911	18,548,685
Stock of Publications	3	—	251,130
Bank Balances & Cash in Hand	4	75,930,397	75,760,428
Subscription Accrued		3,422,773	3,095,246
<b>Total Assets</b>		<b>104,226,838</b>	<b>108,921,968</b>
<b>LIABILITIES</b>			
Gulhati Memorial Lecture Fund	5	256,327	391,359
General Fund	6	47,781,706	55,056,122
Gratuity Fund	7	7,874,160	7,285,304
Leave Encashment Fund	8	6,258,806	5,723,148
Corpus Fund-WID Prizes	9	2,607,098	2,432,501
Security From Tenant	10	24,632,200	24,632,200
Subscription Received in Advance	11	2,373,520	4,086,770
Sundry Creditor, Payables & Provisions	12	10,929,975	9,271,440
Duties & Taxes Payable	13	1,513,046	43,124
<b>Total Liabilities</b>		<b>104,226,838</b>	<b>108,921,968</b>

As per our separate Report of even date attached

**For P.K. Chopra & Co.**  
Chartered Accountants  
**Firm Registration No. 006747N**

Sd/-  
Arvind Mongia  
Partner  
**Membership No. 085176**

For and on behalf of  
**International Commission on Irrigation and Drainage (ICID)**

Sd/-  
Sahdev Singh  
Director

Sd/-  
Ashwin Balwant Ray Pandya  
Secretary General

Places: New Delhi  
Dated: 30th May 2018

Annex 1B [Appendix I, Item 6.1]

**INTERNATIONAL COMMISSION ON IRRIGATION AND DRAINAGE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR FROM 1<sup>ST</sup> APRIL 2017 TO 31<sup>ST</sup> MARCH 2018**

PARTICULARS		2017-18 Amount INR	2016-17 Amount INR
<b>INCOME</b>			
Membership & Subscriptions	14	16,673,089	16,771,646
Sale of Publication	15	1,063,971	1,166,292
Special Contribution to the Budget	16	62,700	5,513,406
Interest on Fixed Deposits	17	4,607,794	3,245,951
Other Incomes	18	23,918	1,090,061
Rent and Provision of Services on Let Out Property	—	49,263,828	47,725,895
Special Subscriptions	—	—	3,896,642
Closing Stock	3	—	251,130
	<b>Total</b>	<b>71,695,300</b>	<b>79,661,023</b>
<b>EXPENDITURE</b>			
Opening Stock of Publications	3	251,130	241,800
Compensation for Secretary General	19	3,938,238	3,667,644
Salaries & Allowances	20	28,538,103	28,645,480
Superannuation Relief to Retd. Employees	—	3,397,226	3,541,647
Service & Maintenance	21	5,052,653	4,543,796
Taxes and Utilities	22	16,978,262	16,773,753
Rehabilitation or Refurbishing and Maintenance of ICID CO Building	23	3,529,600	255,108
Publication, Knowledge Management and Dissemination	24	4,156,766	3,457,695
Conference Expenditure	25	2,527,464	1,459,985
Cooperation with Other Organization	—	23,305	54,071
Travel Expenditure	26	1,303,723	862,574
Depreciation on Fixed Assets	1	1,486,452	1,514,683
Workshop, Training and Studies	27	956,568	554,526
Other Expenditure	28	5,705,712	4,829,209
Excess of Income over Expenditures		(6,149,902)	9,259,052
	<b>Total</b>	<b>71,695,300</b>	<b>79,661,023</b>

As per our separate Report of even date  
attached

**For P.K. Chopra & Co.**

Chartered Accountants

**Firm Registration No. 006747N**

Sd/-

Arvind Mongia

Partner

**Membership No. 085176**

For and on behalf of

**International Commission on Irrigation and Drainage (ICID)**

Sd/-

Sahdev Singh

Director

Sd/-

Ashwin Balwant Ray Pandya

Secretary General

Places: New Delhi

Dated: 30th May 2018



**INTERNATIONAL COMMISSION ON IRRIGATION AND DRAINAGE  
RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR FROM 1<sup>ST</sup> APRIL 2017 TO 31<sup>ST</sup> MARCH 2018**

PARTICULARS		2017-18 Amount INR	2016-17 Amount INR
<b>RECEIPTS</b>			
Cash & Banks (Balance Brought Forward)	29	75,760,429	67,442,621
Membership Subscriptions	30	16,742,447	15,170,429
Sale of Publications	31	1,089,818	80,988
Special Contribution to the Budget	32	62,700	5,096,124
Interest on Fixed Deposits	33	4,797,114	3,732,251
Special Subscription		—	3,743,474
Other Receipts	34	1,459,371	5,470,196
Rent and Provision of Services on Let Out Property	—	47,789,130	47,040,531
Income Tax Refund	35	—	305,180
<b>Total</b>		<b>147,701,010</b>	<b>148,081,793</b>
<b>PAYMENTS</b>			
Compensation package for Secretary General	—	3,938,238	3,656,094
Salaries and Allowances	36	27,224,770	24,727,620
Superannuation Relief to Retired Employees	—	3,397,226	3,541,647
Services & Maintenances	37	5,103,228	4,782,454
Taxes and Utilities	38	16,983,611	25,929,090
Rehabilitation or Refurbishing and Maintenance of ICID CO Building	39	3,529,600	255,108
Publications, Knowledge Management and Disseminations	40	4,158,824	3,457,695
Conference Expenditure	41	2,243,164	1,013,356
Cooperation with Other Organisation	-	23,305	54,071
Travel Expenditure	42	1,303,723	862,574
Workshops, Trainings and Studies	43	1,016,574	494,520
Purchase of Fixed Assets	44	1,276,721	177,474
Other Payments	45	1,571,629	3,369,661
Cash & Banks (Balance Carry Forward)	29	75,930,397	75,760,429
<b>Total</b>		<b>147,701,010</b>	<b>148,081,793</b>

As per our separate Report of even date  
attached

For and on behalf of  
**International Commission on Irrigation and Drainage (ICID)**

**For P.K. Chopra & Co.**

Chartered Accountants

**Firm Registration No. 006747N**

Sd/-

Arvind Mongia

Partner

**Membership No. 085176**

Sd/-

Sahdev Singh

Director

Sd/-

Ashwin Balwant Ray Pandya

Secretary General

Places: New Delhi

Dated: 30th May 2018

**SUMMARY OF APPROVED BUDGET 2017-2018, ACTUAL RECEIPTS/ EXPENDITURE 2017-2018, PROPOSED REVISED BUDGET 2018-2019 AND PROPOSED BUDGETS 2019-2020, PRELIMINARY BUDGET 2020-2021 AND FORECAST BUDGET 2021-2022**

	Approved Revised Budget 2017-2018	Actual Receipts/ Expenditure 2017-2018	Approved Budget 2018-2019	Proposed Revised Budget 2018-2019	Proposed Budget 2019-2020	Proposed Preliminary Budget 2020-2021	Proposed Forecast Budget 2021-2022
<b>I RECEIPTS</b>							
1. Membership Subscriptions	17,266,000	17,062,085	19,968,000	17,249,000	19,295,000	19,295,000	19,295,000
2. Sale of Publications	2,309,304	1,089,818	1,344,000	1,205,000	1,305,000	1,305,000	1,305,000
3. Special Contribution to ICID Budget	7,000,000	62,700	3,399,000	6,795,000	3,347,500	9,360,000	16,445,000
4. Interest on Fixed Deposits	4,798,000	4,797,114	5,546,000	4,852,000	5,167,000	5,167,000	5,167,000
5. Other Receipts	2,026,934	1,139,733	2,421,410	1,875,000	5,614,000	975,000	775,000
6. Rent and Maintenance Charges	49,264,000	47,789,130	49,264,000	49,264,000	58,132,000	58,132,000	58,132,000
<b>Total Receipts</b>	<b>82,664,238</b>	<b>71,940,580</b>	<b>81,942,410</b>	<b>81,240,000</b>	<b>92,860,500</b>	<b>94,234,000</b>	<b>101,119,000</b>
<b>II EXPENDITURE</b>							
1. Compensation Package for Secretary General	5,135,000	3,938,238	6,819,000	4,136,000	4,343,000	4,561,000	4,790,000
2. Salaries and Allowances	35,622,980	29,294,103	35,349,000	24,707,000	27,538,000	29,721,000	33,329,000
3. Superannuation Relief to Retired Employees	5,243,000	3,397,226	4,882,000	3,568,000	3,747,000	3,935,000	4,132,000
4. Service & Maintenance	71,91,000	5,076,952	7,341,000	6,160,000	6,647,000	7,003,000	7,229,000
5. Taxes & Utilities	17,470,000	16,978,262	17,525,000	17,570,000	19,986,000	20,018,000	20,051,000
6. Rehabilitation, Refurbishing and Maintenance of ICID CO Building	3,100,000	3,529,600	1,500,000	2,800,000	1,800,000	500,000	1,300,000
7. Publication, Knowledge Management and Dissemination	4,741,000	4,091,766	4,417,000	4,627,000	5,432,000	5,132,000	5,132,000
8. Conference Expenditure	3,500,000	2,292,471	2,100,000	2,100,000	2,800,000	3,700,000	2,000,000
9. Cooperation with Other Organisations	330,000	23,305	330,000	300,000	360,000	300,000	300,000
10. Travel Expenditure	1,800,000	1,303,723	2,200,000	2,400,000	2,900,000	2,900,000	2,900,000
11. Purchase of Office Equipments	1,720,000	1,236,721	800,000	800,000	1,500,000	1,500,000	800,000
12. Workshops, Training and Studies	1,800,000	1,256,561	2,500,000	3,870,000	4,000,000	4,000,000	4,500,000
13. Other Expenditure	640,000	4,925,413	142,000	1,150,000	1,050,000	1,300,000	1,050,000
<b>Total Expenditure</b>	<b>88,292,980</b>	<b>77,344,341</b>	<b>85,905,000</b>	<b>74,188,000</b>	<b>82,103,000</b>	<b>84,570,000</b>	<b>87,513,000</b>
<b>Surplus/(Deficit)</b>	<b>(5,628,742)</b>	<b>(5,403,761)</b>	<b>(3,962,590)</b>	<b>7,052,000</b>	<b>10,757,500</b>	<b>9,664,000</b>	<b>13,606,000</b>