परीक्षित वार्षिक लेखा

परीक्षित वार्षिक लेखा

G.K. PATET & CO.
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have audited the attached Balance Sheet of INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN as at 31st March,2012 and the annexed Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. The accounts of various unit/project of the institute are consolidated while preparing financial statements. These Financial Statements are the responsibility of the Council's Management; Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion and to the best of our information's and according to the explanations given to us the said accounts give a true and fair view, read along with significant accounting policies as Schedule 25 and Notes on Accounts as Schedules 26 annexed herewith

(i) In the case of the Balance Sheet of the state of affairs of the above named Council as at 31st March,2012

(ii) In the case of the Income & Expenditure Accounts, of the Deficit for the year ended on 31ST, March,2012.

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.Patet) Partner
Chartered Accountant
M.No.015736

DATED: 18.09.2012
PLACE : DEHRADUN

Office: "Abhishek Tower" Ist Floor, 14, Subhash Road, Dehra Dun- 248 001
Tel.: Office: 0135-2650215, Fax.: 0135-2658411, Residence. 0135- 6537028
E-mail Id: gkpatet@yahoo.com

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

BALANCE SHEET AS ON 31ST MARCH, 2012

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR AS ON 31.03.2012		PREVIOUS YEAR 31.03.2011
CORPUS/CAPITAL FUND	1		1,513,614,733	1,596,660,522
RESERVES AND SURPLUS	2		-	-
EARMARKED/ENDOWMENT FUNDS	3			
> One Time Special Grant		205,358,441		-
> Project Unspent Balance		211,213,548		285,368,742
> Corpus Fund Unspent Balance		8,270,576	424,842,565	
SECURED LOANS AND BORROWINGS	4		-	-
UNSECURED LOANS AND BORROWINGS	5		-	-
DEFFERRED CREDIT LIABILITIES	6		-	-
CURRENT LIABILITIES AND PROVISIONS	7			
(A) CURRENT LIABILITY:			58,630,986	11,594,039
(B) PROVISIONS:			-	-
TOTAL			1,997,088,284	1,893,623,303

ASSETS		CURRENT YEAR AS ON 31.03.2012		PREVIOUS YEAR 31.03.2011
FIXED ASSETS	8		1,286,514,176	1,362,754,107
INVESTMENTS-FROM EARMARKED/ENDOWMENT	9			
> F.D.R.(For One Time Special Grant)			80,000,000	80,000,000
> F.D.R.(With Institutes)		-	-	-
INVESTMENTS-OTHERS	10		-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11		630,574,108	450,869,197
MISCELLANEOUS EXPENDITURE		-	-	-
> (to the extent not written off or adjusted)				
> (items under reconcilation)				
TOTAL			1,997,088,284	1,893,623,303
SIGNIFICANT ACOUNTING POLICIES	25			
CONTINGENT LIABILITIES AND NOTES ON ACOUNTS	26			

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

Dr. S.P. SINGH, (Dy. Director General, Admin., ICFRE)

PRAMOD PANT, (Asstt. Director General, Admin., ICFRE)

V.R.SRINIVASAN, (Fin. Adviser & Chief Accounts Officer, ICFRE)

VIJAY DHASMANA (Section Officer, Budget, ICFRE)

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH,2012

(Amount Rs.)

INCOME	Schedule	Current Year 31.03.2012	Previous Year 31.03.2011
Income from sales/services	12	6,242,867	8,279,681
Grants/Subsidies	13	1,065,000,000	993,200,000
Fees/Subscriptions	14	23,500	290,296
Income from Investments (Income on Invest .from earmarked/endow.	15	-	-
Income from Royalty, Publications etc	16	505,527	461,169
Interest Earned	17	12,275,386	9,170,913
Other Income	18	47,336,610	53,297,123
	18		
Increase/(decrease) in stock of finished goods and works-in-progress	19	-	-
		-	-
Total(A)		1,131,383,890	1,064,699,182.63

EXPENDITURE	Schedule	Current Year 31.03.2012	Previous Year 31.03.2011
Establishment Expenses	20	835,614,554	811,955,380
Other Administrative Expenses etc.	21	292,216,297	318,746,214
Expenditure on Grants, Subsidies etc.	22	1,392,381	19,999,967
Interest	23	-	-
Depreciation(Net Total at the year end-corresponding to Schedule 8)		121,482,096	130,368,268
TOTAL(B)		1,250,705,328	1,281,069,829
Balance being excess of Income over Expenditure(A-B)		(119,321,438)	(216,370,646)
Transfers to Special Reserve(Specify each)		-	
Transfer to/from General Reserve		-	
BALANCE BEING DEFICIT CARRIED TO CORPLUS FUND		(119,321,438)	(216,370,646)
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

Annexure No.16 and 17 required breakup (Revenue Account breakup)

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
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INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 1-CORPUS/CAPITAL FUND:	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011	
Balance as at the beginning of the year	1,596,660,521.83			
Op.Balance of Capital Fund Account			1,368,254,507.18	
Op.Balance of General Fund Account			295,528,948.72	
Less: Provision for Salary Payable March,2011	(44,862,550.00)	1,551,797,971.83		1,663,783,455.90
Add: Revenue Received From DDO's		59,642,949.68		56,294,712.35
Add: Contributions towards Corpus/Capital Fund				
Plan Account	50,000,000.00			111,800,000.00
Nrth East	30,000,000.00	80,000,000.00		40,000,000.00
Less: Balance of net income/expenditure transferred from the Income and Expenditure Account (Deficit)		(119,321,438.11)		(216,370,646.07)
LESS: Revenue Receipt paid to D.G. ICFRE by the DDO.s		(58,504,750.48)		(58,847,000.35)
BALANCE AS AT THE YEAR-END		1,513,614,732.92		1,596,660,521.83

SCHEDULE 2-RESERVES AND SURPLUS:	CURRENT YEAR 31.02.2012		PREVIOUS YEAR 31.03.2011	
1. Capital Reserve:				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
2. Revaluation Reserve:	-	-	-	-
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
3. Special Reserves:	-	-	-	-
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
4 General Reserve:	-	-	-	-
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
TOTAL	-	-	-	-

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"
FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

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VIJAY DHASMANA (Section Officer, Budget, ICFRE)

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND -WISE BREAK UP				TOTALS	
	ONE TIME SPECIAL GRANT	PROJECT ACCOUNTS	INTEREST CORPUS FUND	Fund	Current Year	Previous Year
a)Opening balance of the funds	99,600,022	185,768,720	-	-	285,368,742	143,463,899
b)Additions to the Funds:						
i) Donations/grants						
One Time Special Grant (General)	138,000,000	-	-	-	138,000,000	100,000,000
ii) Income from investments made on account of funds	-	-	8,270,576	-	8,270,576	-
iii) Other additions (specify nature)	-	-	-	-	-	-
iv) Project Receipts	-	235,163,749	-	-	235,163,749	311,780,743
TOTAL(a+b)	237,600,022	420,932,469	8,270,576	-	666,803,067	555,244,642
C) Utilisation/Expenditure towards objectives of funds					-	-
i) Capital Expenditure					-	-
- Fixed Assets	14,986,986	-	-	-	14,986,986	-
- Others	-	-	-	-	-	-
Total.....	14,986,986	-			14,986,986	-
ii) Revenue Expenditure			-	-	-	-
- Salaries, Wages and allowances etc.	-	-	-	-	-	-
- Rent	-	-	-	-	-	-
- Other Administrative expenses	17,254,595	-	-	-	17,254,595	399,978
- Project Payments	-	209,718,921	-	-	209,718,921	269,475,922
Total	17,254,595	209,718,921	-		226,973,516	269,875,900
					-	
Total (c)	32,241,581	209,718,921	-	-	241,960,502	269,875,900
NET BALANCE AS AT THE YEAR END(a+b-c)	205,358,441	211,213,548	8,270,576	-	424,842,565	285,368,742

Notes
1) Disclosures shall be made under relevant heads based
2) Plan Funds received from the Central/State

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

Dr. S.P.SINGH, (Dy. Director General, Admin., ICFRE)

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"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"
FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 4-SECURED LOANS AND BORROWINGS:	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011	
1. Central Government	-	-	-	-
2. State Government(Specify)	-	-	-	-
3. Financial Institutions				
a) Term Loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
4. Banks:				
a) Term Loans	-	-	-	-
-Interest accrued and due	-	-	-	-
b) Other Loans(specify)	-	-	-	-
-Interest accrued and due	-	-	-	-
5. Other institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Others(specify)	-	-	-	-
TOTAL	-	-	-	-
Note: Amount due within one year				

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

Schedule 5-UNSECURED LOANS AND BORROWINGS	Current Year 31.03.2012	Previous Year 31.03.2011
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b)Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others(specify)	-	-
TOTAL	-	-
Note: Amount due within one year		

SCHEDULE 6-DEFERRED CREDIT LIABILITIES:	Current Year 31.03.2012	Previous Year 31.03.2011
a) Acceptances secured by hypothecation of capital equipment and other	-	-
b) Others	-	-
TOTAL	-	-
Note: Amounts due within one year		

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 7-CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011	
A.CURRENT LIABILITIES				
1.Acceptances	-	-	-	-
2.Sundry Creditors:	-	-	-	-
a)For Goods	-	-	-	-
b)Others	-	-	-	-
3.Advances Received	-	-	-	-
4.Interest accrued but not due on:	-	-	-	-
a)Secured Loans/borrowings	-	-	-	-
b)Unsecured Loans/borrowings	-	-	-	-
5.Statutory Liabilities:	-	-	-	-
a)Overdue	-	-	-	-
b)Others	-	-	-	-
6.Other Current Liabilities				
Security & EMD Account	10,219,052	10,219,052	10,637,160	10,637,160
Amount Payable to Controller ICFRE				
GPF Subscription/ Refund	221,583		219,811	
GSLIS	346		(1,228)	
Pension Contribution	66,190		66,190	
New Pension Scheme	12,355	300,474	9,600	294,373
Amount Payable to PAO NEW DELHI				
GPF Subscription/ Refund	358,692		28,313	
CGEGIS	11,980		11,980	
Any Other Recovery	128,451	499,123	128,451	168,744
Amount Payable to Other Units				
Saving Fund	64,071		64,071	
Death Claim	44,013		44,013	
Advance Recovery	511		(1,589)	
CGEIS	1,031	109,626	551	107,046
Amount Payable to Others				
L.I.C.	3,447		-	
T.D.S./Service Tax/ Professionala Tax	27,341		16,526	
Payable to Controller ICFRE	2,035,453		-	
Misc. Recoveries	(3,710,574)		370,190	
Inter Unit Account	-	(1,644,333)	-	386,716
Salary Payable Account				
Op.Balance	44,862,550			
Less: Salary Actualy paid in April, 2011	(52,749,848)			
	(7,887,298)			
Add: Salary Payable for March,2012	57,034,342	49,147,044		-
TOTAL(A)		**58,630,986**		**11,594,039**
B.PROVISIONS				
1.For Taxation		-	-	-
2.Gratuity		-	-	-
3.Supernnuation/Pension		-	-	-
4.Accumulated Leave Encashment		-	-	-
5.Trade Warranties/Claims		-	-	-
6.Others(Specify)		-	-	-
TOTAL(B)		-	-	-
TOTAL(A+B)		**58,630,986**		**11,594,039**

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 8 -FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRICIATION					NET BLOCK	
	Cost valuation As at beginning of the year	Addition during the year	Deductions during the year	Cost/valuation at the year-end	Rate of depreciation	As at the beginning of the year	On Additions during the year	On deductions during the year	Total up to the Year-end	As at the Current year-end	As at the previous year-end
A. Fixed Assets:											
1.LAND:											
a)Freehold	6,201,020	2,925,000	-	9,126,020	-	-	-	-	-	9,126,020	6,201,020
b)Leasehold	-	-	-	-	-	-	-	-	-	-	-
2.BUILDINGS:	-	-	-	-	-	-	-	-	-	-	-
a)On Freehold Land	994,184,609	5,626,000	-	999,810,609	5%	49,709,230	140,650	-	49,849,880	949,960,729	994,184,609
b)On Leasehold Land	-	-	-	-	-	-	-	-	-	-	-
c)Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-
d)Superstructures on land not belonging to the entity	-	-	-	-	-	-	-	-	-	-	-
3.PLANT MACHINERY & EQUIPMENT		-	-	-	-	-	-	-	-	-	-
a) Scientific Equipment	161,151,358	26,863,199	-	188,014,557	15%	24,172,704	2,014,740	-	26,187,444	161,827,114	161,151,358
b) I.T.Equipment	32,290,037	3,081,600	-	35,371,637	60%	19,374,022	924,480	-	20,298,502	15,073,135	32,290,037
4.VEHICLES	13,992,161	-	-	13,992,161	15%	2,098,824	-	-	2,098,824	11,893,337	13,992,161
5.FURNITURE,FIXTURES	13,128,299	1,694,223	-	14,822,522	10%	1,312,830	84,711	-	1,397,541	13,424,981	13,128,299
6.OFFICE EQUIPMENT	87,583,294	3,075,147	-	90,658,441	15%	13,137,494	230,636	-	13,368,130	77,290,311	87,583,294
7.COMPUTER/PERIPHERALS	-	-	-	-	-	-	-	-	-	-	-
8.ELECTRIC INSTALLATIONS	2,566,706	-	-	2,566,706	15%	385,006	-	-	385,006	2,181,700	2,566,706
9.LIBRARY BOOKS	47,671,464	1,976,996	-	49,648,460	15%	7,150,720	148,275	-	7,298,994	42,349,466	47,671,464
10.TUBEWELLS & W.SUPPLY	-	-	-	-	-	-	-	-	-	-	-
11.OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	-	-
12.TOOLS & EQUIPMENTS	3,985,158	-	-	3,985,158	15%	597,774	-	-	597,774	3,387,384	3,985,158
TOTAL OF CURRENT YEAR	1,362,754,107	45,242,165	-	1,407,996,272		117,938,604	3,543,492	-	121,482,096	1,286,514,176	1,362,754,107
PREVIOUS YEAR	-	-	-	-		-	-	-	-	-	-
B.CAPITAL WORK-IN-PROGRESS	-	-	-	-		-	-	-	-	-	-
TOTAL	1,362,754,107	45,242,165	-	1,407,996,272		117,938,604	3,543,492	-	121,482,096	1,286,514,176	1,362,754,107

(Note to be given as to cost of assets on hire purchase basis included above)

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

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FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & Co. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 9-INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1. In Government Securities		
> F.D.R.(For One Time Special Grant)	80,000,000.00	80,000,000.00
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others(to be specified)	-	-
TOTAL	80,000,000.00	80,000,000.00

SCHEDULE 10- INVESTMENTS-OTHERS	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1. In Government Securities		
> F.D.R.(With Institutes)		-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others(to be specified)	-	-
TOTAL	-	-

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 11 -CURRENT ASSETS,LOANS, ADVANCES ETC.	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011	
A.CURRENT ASSETS:				
1.INVENTORIES:				
> Stores and Spares	-	-		
> Loose Tools	-	-		
> Stock in trade	-	-		
> Finished Goods	-	-		
> Work-In- Progress	-	-		
> Raw Materials	-	-		
2.Sundry Debtors:	-	-		
> Debts Outstanding for a period exceeding six months	-	-		
> Others				
4.Cash balances in hand(including cheques/drafts and	577,479	577,479	1,952,464	1,952,464
5.Bank Balances:				
a)With Scheduled Banks:				
> On Current Accounts	385,549,647		309,985,415	
> On Deposit Accounts(includes margin money)	35,000,000	420,549,647	11,162,500	321,147,915
> On Savings Accounts				
b)With non-Scheduled Banks:				
> On Current Accounts	-		-	
> On Deposit Accounts(includes margin money)	-			
> On Savings Accounts	-	-	-	-
6.Post Office-Savings Accounts	-	-	-	-
TOTAL (A)		421,127,126	-	323,100,379

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 11 -CURRENT ASSETS,LOANS,ADVANCES ETC.(Cont.)	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011	
B.LOANS,ADVANCES AND OTHER ASSETS				
1. Loans:				
a) Staff Advance				
Forest Advance	2,448,910		983,729	
Festival Advance	1,246,346		882,996	
Car advance	483,026		520,726	
Scooter Advance	628,858		1,790,985	
Cycle Advance	253,176		258,306	
House Building Advance (HBA)	5,123,203		6,748,549	
TA Advance	734,975		339,403	
LTC Advance	381,877		966,107	
TTA Advance	1,573,039		822,508	
Medical Advance	141,261		209,685	
Pay Advance	268,960		128,270	
Computer Advance	741,514		466,700	
Etc. (Please specify)	46,488	14,071,633	35,838	14,153,802
b) Other Entities engaged in activities/ objectives similar to that of the Entity				
c) Other(Specify)				
2. Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) On Capital Account				
CPWD	480,281		480,281	
CCU -(North East)	70,752,000		40,752,000	
CCU -(Plan Account)	56,914,334		56,914,334	
CCU -(Plan Account)	51,000,000		592,766	
KVS Account	8,270			
SCIENTIFIC EQUIPMENTS	285,755	179,440,640	-	98,739,381
b) Prepayments	-			
c) Others	-	-		
Amount Recoverable From Controller ICFRE				
GPF Advance	1,801,454		3,171,065	
DCRG	4,236,746		4,082,915	
Provisional Pension	188,130		188,130	
GPF Part/Final Payment	3,253,634	9,479,964	2,030,425	9,472,535
Amount Recoverable From PAO NEW DELHI				
GPF Advance	2,591,225		2,561,727	
CGEGIS	965,296		965,296	
DCRG	526,855		1,553,153	
Provisional Pension	282,136		282,136	
GPF Part/Final Payment	(7,871)	4,357,641	26,400	5,388,712
Amount Recoverable From Other Units				
DDOs (Premium for the mothof March)	-		-	
Deputation & Others	-		12,168	
Service Tax	-		-	
GPF Subscription	13,514	13,514	2,220	14,388
3. Income Accrued:				
a) On Investments from Earmarked/Endowments Funds	-		-	
b) On Investments-Others	-		-	
c) On Loans and Advances	2,083,590		-	
d) Others (includes income due unrealized - Rs.....)	-	2,083,590	-	-
4. Claims Receivable				
TOTAL(B)		209,446,982		127,768,818
TOTAL(A+B)		630,574,108		450,869,197

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT

FOR THE YEAR ENDING 31st, MARCH,2012

SCHEDULE 12 – INCOME FROM SALES/SERVICES	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1) Income from Sales		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) Income from Services		
a) Labour and Processing Charges	-	-
b) Professional / Consultancy Services	-	
c) Agency Commission and Brokerage	-	-
d) Maintenance Services(Equipment/Property)	-	-
e) Others(Specify)	-	-
f) Shairing Cost received from Other Users of KV	6,242,867	8,279,681
TOTAL	6,242,867	8,279,681

	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
SCHEDULE 13 –GRANTS/SUBSIDIES		
(Irrevocable Grants& Subsidies Received)		
1) Central Government		
- To Plan (GC-General)	800,000,000	738,200,000
- To Non Plan (GC-General-KV)	245,000,000	245,000,000
- To North East (GC-General)	20,000,000	10,000,000
2) State Government	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisations	-	-
6) Others(Specify)	-	-
TOTAL	1,065,000,000	993,200,000

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

Amount-(Rs)

SCHEDULE 14 -FEES/SUBSCRIPTION	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1) Entrance Fees	-	-
2) Annual Fees/Subscription	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	23,500.00	290,296
5) Others(specify)	-	-
Total	23,500.00	290,296
Note - Accounting Policies towards each item are to be disclosed		

SCHEDULE 15-INCOME FROM INVESTMENTS	Investment from Earmarked Fund		Investment -Others	
(Income on Invest .from Earmarked/Endowment funds transferred to Funds)	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:		-	-	-
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others(Specify)	-	-	-	-
			-	-
		-		
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

(Amount - Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1) Income from Royalty	-	-
2) Income from Publications	505,527	461,169
3) Others (specify)		-
4) Revenue Received (House Licence Fees,Guest House,Mandap etc.		-
TOTAL	505,527	461,169

SCHEDULE 17 - INTEREST EARNED ETC.	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
1) On Term Deposits:		
a) With Scheduled Banks	10,100,690	7,842,894
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2) On Saving Accounts:		-
a) With Scheduled Banks	-	-
b) With Non—Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3) On Loans:		-
i) Interest accrued during the year		
a) Employees/Staff	325,343	
ii) Interest earned during the year	-	
a) Employees/Staff	1,849,353	1,328,019
4) Interest on Debtors and Other Receivables	-	-
TOTAL	12,275,386	9,170,913
Note - Tax deducted at source to be indicated		

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

(Amount – Rs.)

SCHEDULE 18 – OTHER INCOME /PRIOR PERIOD ITEMS:	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011
1) Profit on Sale/disposal of Assets:			
a) Owned assets		-	-
b) Assets acquired out of grants, or received free of cost		-	-
2) Export Incentives realized		-	-
3) Fees for Miscellaneous Services		-	-
4) Miscellaneous Income		45,578,363	53,297,123.43
5)Prior Period Income		-	
(i) Accrued interest income of earlier years		1,758,247.00	
TOTAL		47,336,609.77	53,297,123.43

SCHEDULE 19 – INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011
a) Closing stock			
- Finished Goods		-	-
- Work-in-progress		-	-
b) Less: Opening Stock			
- Finished Goods		-	-
- Work-in-progress		-	-
NET INCREASE(DECREASE) [a-b]		-	-

SCHEDULE 20 – ESTABLISHMENT EXPENSES	CURRENT YEAR 31.03.2012		PREVIOUS YEAR 31.03.2011
a) Salaries and Wages			
NON PLAN (General Component-General)			
By Salaries (Technical Staff)	124,964,131		
By Salaries (Non Technical Staff)	91,287,368		
By Grant to KV (Salaries)	33,031,000	249,282,499	248,310,763
Plan (General Components-General)			
By Salaries (Technical Staff)	364,033,499		
By Salaries (Non Technical Staff)	191,643,811	555,677,310	492,222,728
b) Allowances and Bonus		-	-
c) Contribution to Provident Fund		-	-
d) Contribution to other Fund (specify)			
Revenue Paid to Pension Cell ICFRE out of Own Revenue		15,900,000	63,036,889
e) Staff Welfare Expenses		-	-
f) Expenses on Employees' Retirement and Terminal Benefits		-	-
g) Other (specify) Shairing cost		14,754,745	8,385,000
TOTAL		835,614,554	811,955,380

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

(Amount - Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR	31.03.2012	PREVIOUS YEAR 31.03.2011
a) Purchases			
b) Labour and processing expenses			
c) Cartage and Carriage Inwards			
d) Electricity and power		33,426,436	34,872,556
e) Water Charges		2,331,927	2,125,447
f) Insurance			
g) Repairs and maintenance			
> Minor Works/Maintenance	29,525,698		62,759,313
> M & S (Lab Contingencies)	7,829,088	37,354,786	9,109,242
h) Excise Duty		-	
i) Rent, Rates and Taxes			
> Rent building / Equipment	492,690		427,208
> Municipal Tax	1,342,443	1,835,133	1,515,077
j) Vehicles Running and maintenance			
> Fuel	6,215,979		6,555,150
> Repair	3,613,446		3,992,087
> Road Taxes / Insurance	975,117	10,804,542	1,061,956
k) Postage, Telephone & Communication Charges			
> Telephone charges	3,261,507		3,510,513
> Postal / Stamp Charges	817,709	4,079,216	875,744
l) Printing and Stationary			
> Printings & Publication	2,643,675		1,941,861
> Stationery	2,101,992	4,745,667	2,481,134
m) Traveling and Conveyance Expenses			
> T.E. (Technical Staff)	10,261,273		10,975,887
> T.E. (Non Technical Staff)	8,275,620		9,110,123
> O.E. (Technical)	-	18,536,893	
n) Expenses on Seminar/Workshops			
> Seminar / Conference / HRD	5,603,800		7,251,655
> Extension - Normal	1,144,953		1,440,684
> V.V.K. & Demo Villages	4,955,154		6,746,972
> DOE	520,253		742,927
> Field Research Expenses	33,020,722	45,244,882	30,937,306
o) Subscription Expenses			
p) Expenses on fees			
> Fellowship/Scholarship/cash Awards		23,954,322	22,645,936
q) Auditors Remuneration		88,240	
r) Hospitality Expenses		-	
s) Professional Charges		2,193,470	2,814,453
t) Provisions for Bad and Doubtful Debts/ Advances		-	
u) Irrecoverable Balances Written-off		-	
v) Packing Charges		-	
w) Freight and Forwarding Expenses		-	
x) Distribution Expenses		-	
y) Advertisement and Publicity		2,680,022	2,463,294
z) Maintenance of Equipments			
> Scientific	3,609,219		3,685,777
> Office	3,180,225		3,592,065
> I.T. Equipments / Services	16,399,528	23,188,972	21,190,089
za) Others (specify) Municipal Tax		-	
zb) Contingency Expenditure		55,173,918	48,480,540
zc) Medicines / X-ray		6,650,753	5,653,956
zd) Liveries		96,351	120,612
ze) Newspaper Bill		444,004	472,222
zf) North East Expenditure		19,386,762	9,194,429
TOTAL		292,216,297	318,746,214

G.K. PATET & CO. Dehradun Chartered Accountants

ANNEXURE OF PLAN NORTH EAST EXPENDITURE

FOR THE YEAR ENDING 31.03.2012

PARTICULARS	AMOUNT
By Salaries (Technical Staff)	-
By Salaries (Non Technical Staff)	-
By Salaries (Research KVS)	-
	-
Plan (General Components)	-
By Salaries (Technical Staff)	-
By Salaries (Non Technical Staff)	-
By T.E. (Technical Staff)	2,082,105
By T.E. (Non Technical Staff)	-
By O.E. (Technical)	-
Maintenance of Vehicle	-
- Fuel	266,032
- Repair	376,321
- Road Taxes / Insurance	79,567
Electricity Charges	-
Telephone charges	-
Maintenance of Equipments	-
- Scientific	79,149
- Office	50,750
- I.T. Equipments / Services	99,742
Others	-
- Water Charges	-
- Stationery	184,706
- Contingency Expenditure	5,668,159
- Legal / Consultancy charges	15,000
- Municipal Tax	-
- Medicines / X-ray	-
- Liveries	-
- Postal / Stamp Charges	-
- Advertisement	-
- Seminar / Conference / HRD	291,432
- Newspaper Bill	-
- Extension -Normal	149,884
- V.V.K. & Demo Villages	1,747,697
- Rent building / Equipment	-
Plan (Research)	
By Fellowship/Scholarship/cash Awards	4,004,708
Printings & Publication	9,890
Field Research Expenses	985,100
By M & S (Lab Contingencies)	1,320,211
By Minor Works/Maintenance	1,976,309
Conveyance Advances	-
HBA	-
TOTAL:	19,386,762

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

(Amount – Rs.)

SCHEDULE 22 – EXPENDITURE ON GRANTS, SUBSIDIES ETC..	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
a) Grants given to Institutions/Organisations (Pension Cell ICFRE)		
> Grants to Universities	1,392,381	19,999,967
b) Subsidies given to Institution/Organisations		
TOTAL	1,392,381	19,999,967
Note - Name of the Entities, their activities along with the amount of Grants/Subsidies are to be disclosed		

SCHEDULE 23 – INTEREST.	CURRENT YEAR 31.03.2012	PREVIOUS YEAR 31.03.2011
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Other (specify)		
TOTAL	-	-

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31st, MARCH,2012

RECEIPTS	AMOUNT	T.AMOUNT	PAYMENTS	AMOUNT	T.AMOUNT
I. Opening Balances			**I. Expenses**		
a) Cash in hand	1,952,464.13		a) Establishment Expenses (Corresponding to Schedule 20)	831,330,060.00	
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule 21)	292,216,297.12	
i) Incurrent accounts	309,985,414.64		c) Expenditure On Grant Subsidy Etc(Corresponding to Schedule 22)	1,392,381.15	1,124,938,738.27
ii) In deposit accounts	91,162,500.00		**II. Payments made against funds for various projects**	209,718,921.11	
iii) Savings accounts		403,100,378.77	Expenditure incurred out of one time special grant	32,241,581.00	241,960,502.11
II. Grants Received			**III. Investments and deposits made**		
a) From Government of India			a) Out of Earmarked/Endowment funds	-	80,000,000.00
Plan (G C-General) Project /Revenue	800,000,000.00		b) Out of Own Funds (Investments-Others)		
Non Plan (GC-General)	245,000,000.00		**IV. Expenditure on Fixed Assets & Capital Work-in-Progress**		
Non-Plan (KV)	-		a) Purchase of Fixed Assets		
North East (General Component)	20,000,000.00		Scientific Equipments	26,863,199.00	
One Time Special Grant	-	1,065,000,000.00	Office Equipments	3,075,147.00	
Plan (Research/Creation of Assets)	50,000,000.00		I.T. Equipments/Services	3,081,600.00	
North East (Capital Assets)	30,000,000.00	80,000,000.00	Tools & Equipment	-	
b) From State Government		-	Furniture & Fixture	1,694,223.00	
c) From other sources (Project Receipts)		235,163,748.60	Books & Journals	1,976,996.00	
III. Income on Investments from		-	Vehicles	-	
a) Earmarked/Endow.Fund		138,000,000.00	Land	2,925,000.00	
b) Own Funds (Oth. Investments)		-	Road and Buildings	5,626,000.00	45,242,165.00
IV. Interest Received			b) Expenditure on Capital Work-in-progress/		
Interest Received from Schedule Banks		10,100,690.00	**V. Refund of surplus money/Loans**		-
Other Receipts		1,849,353.00	**VI. Finance Charges (Interests)**		-
V. Other Income (Specify)		46,107,389.77	**VII. Other Payments (Specify)**		
VI. Amount Borrowed			Revenue Received paid to own Revenue Account No.	27,363,477.00	
VII. Any other receipts (give details)			Revenue Receipt paid to D.G. ICFRE	58,504,750.48	
Revenue Receipt Payable to own Revenue Account No	29,398,930.00		EMD/Security Refunded	7,290,227.00	
Revenue Receipt From D.D.Os	59,642,949.68		**Advance Paid**		
Securities / EMD (Plan (GC)	6,872,119.00		> CCU	81,008,270.00	
Shairing Cost Received fromOther users of KVS	6,242,867.00		> Scientific Equipments	(307,011.00)	
Reimbursement from PAO (F) New Delhi	6,647,955.00		Payments made on Behalf of PAO(F) New Delhi	5,616,884.00	
Reimbursement from Controller, ICFRE	45,945,781.00		Payments made on Behalf of the Controller ICFRE	45,953,210.00	
Recoveries from Staff on behalf of PAO(F) New Delhi	8,738,442.00		Payment made to PAO (F) on behalf of Staff	8,408,063.00	
Receipt from Staff on behalf of other Office	31,055,087.00		Payments made to other offices on behalf of Staff	31,063,801.00	
Recoveries from Staff on Behalf of Controller ICFRE	87,450,430.00		Payments to Controller, ICFRE on Behalf of the Staff	87,444,329.00	
Recoveries of Advances from Staff on behalf of ICFRE	99,688,991.00		Advances paid to Staff on behalf of ICFRE	99,606,822.00	
Recoveries from Staff on behalf of Others	81,438,279.00		Payments made to other Offices on behalf of staff	85,492,613.00	
Inter Unit Transactions	-		Inter Unit Transactions	-	537,445,435.48
Recovered from AO FRI from Revenue	-	463,121,830.68	**VIII. Closing Balances**		
Corpus Fund		8,270,576.00	a) Cash in hand	577,479.00	
			b) Bank Balances (In Current/Saving Account)	385,549,646.96	
			c) Bank Balances (In Deposit Account)	35,000,000.00	421,127,125.96
TOTAL		2,450,713,966.82	**TOTAL**		2,450,713,966.82

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

Dr. S.P.SINGH, (Dy. Director General, Admin., ICFRE)

PRAMOD PANT, (Asstt. Director General, Admin., ICFRE)

V.R.SRINIVASAN, (Fin. Adviser & Chief Accounts Officer, ICFRE)

VIJAY DHASMANA (Section Officer, Budget, ICFRE)

BALANCE SHEET OF CONTROLLER,PENSION CELL, OF (GPF, GSLIS, PENSION SCHEME AND NEW PENSION SCHEME,) INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN AS ON 31ST MARCH, 2012

SCHEDULE 24

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHE-DULE	CURRENT YEAR AS ON 31.03.2012		PREVIOUS YEAR AS ON 31.03.2011	
PENSIN CELL FUND ACCOUNT					
GENERAL PROV.FUND A/C	24 -A	426,385,158		310,585,735	
GSLIS A/C	24 -A	552,911		688,022	
PENSION A/C	24 -A	1,048,943,904		833,144,894	1,144,418,651
NEW PENSION FUND A/C	24 -A	2,584,991	1,478,466,964	-	
TOTAL			1,478,466,964	1,144,418,651	1,144,418,651
FIXED ASSETS			-		-
CURRENT ASSETS LOANS & ADV.					
INVESTMENTS-OTHERS			1,463,969,302		1,109,271,640
CASH & BANK BALANCES:			14,497,662		35,147,011
TOTAL			1,478,466,964	-	1,144,418,651
SIGNIFICANT ACOUNTING POLICIES		25			
CONTINGENT LIABILITIES AND NOTES ON ACOUNTS		26	-		-

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

Dr. S.P.SINGH , Dy. Director General, Admin., ICFRE)

PRAMOD PANT, (Asstt. Director General, Admin., ICFRE)

V.R.SRINIVASAN, (Fin. Adviser & Chief Accounts Officer, ICFRE)

VIJAY DHASMANA (Section Officer, Budget, ICFRE)

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN
DETAILS OF PENSION FUND AS ON 31ST MARCH 2012

SCHEDULE - 24-"A"

(As Per Annexure 'B')	GPF	GSLIS	PENSION	NEW PENSION	TOTAL
Opening	310,585,735.25	688,021.96	824,867,956.75	8,276,937.00	1,144,418,650.96
Add : Excess Of Income Over Expenditu	100,498,874.00	27,689.00	308,988,253.00	350,570.00	409,865,386.00
Add : Tfd.from General Fund	0.00	0.00	0.00	0.00	0.00
Saving Fund under GSLIS		486,448.00			486,448.00
Death Claim		279,272.00			279,272.00
Received from PAO	995,156.00		38,973,404.00		39,968,560.00
Subscription/contribution	101,039,516.00	1,569,344.00			102,608,860.00
New Pension Scheme/LSPC			226,339.00	5,632,867.00	5,859,206.00
Misc. receipts	182,865.13	0.00	0.00		182,865.13
TOTAL:	102,217,537.13	2,335,064.00	39,199,743.00	5,632,867.00	149,385,211.13
Less :					
Death Claim Paid		320,932.00			320,932.00
Saving Fund		541,995.00			541,995.00
Subscription to LIC		1,614,133.00			1,614,133.00
GPF Advance Reimbursement	29,245,591.00				29,245,591.00
GPF Part/Final Payment	47,306,400.00				47,306,400.00
GPF Final Payment	10,040,196.00				10,040,196.00
Pensionary Benefit paid			100,297,809.70	11,675,383.00	111,973,192.70
DCRG			15,007,510.00		15,007,510.00
ISO Charges/Miscellenous Payments	324,801.00	20,804.00	8,806,729.00		9,152,334.00
TOTAL:	86,916,988.00	2,497,864.00	124,112,048.70	11,675,383.00	225,202,283.70
TOTAL	426,385,158.38	552,910.96	1,048,943,904.05	2,584,991.00	1,478,466,964.39

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 18.09.2012
PLACE: DEHRADUN

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

Dr. S.P.SINGH , (Dy. Director General, Admin., ICFRE)

PRAMOD PANT, (Asstt. Director General, Admin., ICFRE)

V.R.SRINIVASAN, (Fin. Adviser & Chief Accounts Officer, ICFRE)

VIJAY DHASMANA (Section Officer, Budget, ICFRE)

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULE 24-"B"

PENSION-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2012

INCOME	AMOUNT
GRANT IN AID	
Received through DDG(ADMIN)	-
Received from Revenue ICFRE	15,900,000.00
Interest	293,088,253.00
TOTAL:.....	308,988,253.00
EXPENDITURE	**AMOUNT**
Expenditure	-
Excess Of Income Over Expentiture	308,988,253.00
TOTAL:.....	308,988,253.00

GPF-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2012

INCOME	AMOUNT
Interest & Dividend	100,498,874.00
TOTAL:.....	100,498,874.00
EXPENDITURE	**AMOUNT**
Excess Of Income Over Expentiture	100,498,874.00
TOTAL:.....	100,498,874.00

G.K. PATET & CO. Dehradun Chartered Accountants

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULE 24-"B"

GSLIS-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2012

INCOME	AMOUNT
Interest	27,689.00
TOTAL:.....	**27,689.00**
EXPENDITURE	**AMOUNT**
Excess Of Income Over Expentiture	27,689.00
TOTAL:.....	**27,689.00**

NEW PENSION ACCOUNT INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2012

INCOME	AMOUNT
Interest	350,570.00
TOTAL:.....	**350,570.00**
EXPENDITURE	**AMOUNT**
Excess Of Income Over Expentiture	350,570.00
TOTAL:.....	**350,570.00**

G.K. PATET & CO. Dehradun Chartered Accountants

CONTROLLER,PENSION CELL, (GPF, GSLIS, PENSION SCHEME AND NEW PENSION SCHEME,)

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March 2012

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
Opening Balance as on 01.04.2011			GPF reimbursement to DDO's	29,245,591.00	
Cash in hand	-		GPF Part Final payment	47,306,400.00	
Cash at Bank	35,147,008.91		GPF Final payment	10,040,196.00	
F.D.R.ACCOUNT	1,109,271,640.18	1,144,418,649.09	Death Claims paid	320,932.00	
Amount recd. From DDG Admin(Revenue)	-	15,900,000.00	Saving fund paid	541,995.00	
Amount received from PAO (F) on			Amount of premium to LIC for GSLIS Subscripti	1,614,133.00	
account of GPF transfer	995,156.00	995,156.00	Pensionary benefit paid	111,973,192.70	
Amount received from Various DDO'S on			Reimbursement of DCRG, Pension to	-	
account of GPF Subscription	101,039,516.00	101,039,516.00	Various DDO's	15,007,510.00	
Amount received from Others on account of			ISO Charges	21,254.00	
refund of excess GPF Payments	226,339.00	226,339.00	Miscellenous Payments(GPF A/c)	9,130,951.00	225,202,154.70
Closer of New Pension Accounts	5,632,867.00	5,632,867.00	**Closing Balance as on 31.03.2012**		
Bank & FDR Interest	393,965,257.00	393,965,257.00	Cash-in-hand	-	
Amount received on account of Saving			Name of Component		
Funds under GSLIS	486,448.00	486,448.00	Cash at Bank with different institutes/units.		
Amount received on account of Death			Plan (GC) / Revenue / Project	14,497,662.21	
Claim under GSLIS	279,272.00	279,272.00	Name of Component		
Subscription from variuos DDOs		-	FDR's	1,463,969,302.18	1,478,466,964.39
Pro-rata Pensionary benefit received					
from PAO (F)	38,973,404.00	38,973,404.00			
Amount received from Various DDO's on					
account of Pension Contribution	1,569,344.00	1,569,344.00			
Misc. Receipts	182,867.00	182,867.00			
TOTAL:		**1,703,669,119.09**	**TOTAL:**		**1,703,669,119.09**

Dr. V.K.BAHUGUNA, (Director General, ICFRE)

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VIJAY DHASMANA (Section Officer, Budget, ICFRE)

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR G.K.PATET & CO.,
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.PATET)Partner
Chartered Accountant
Membership No. 15736
DATED: 10.09.2012
PLACE: DEHRADUN

G.K. PATET & CO.
CHARTERED ACCOUNTANTS

INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN
SCHEDULES FORMING PART OF ACCOUNTS
FOR THE YEAR ENDING 31ST, MARCH,2012

SCHEDULE: 25 SIGNIFICANT ACCOUNTING AND MANAGEMENT POLICIES

(i) **Method of Accounting: -** The financial statements have been prepared as of going concern underhistorical cost convention. The following items of financial statement have been recognized on accrual basis of accounting: -

a. Salary
b. Prior period Incomes
c. Accrued interest on advances to staff.

The remaining items of the financial statement have been recognized receipt / cash basis.

(ii) The Income with respect to interest accrued on loans to staff pertaining to prior periods but recognized in current year have been shown under "Prior Period Items" in Income & Expenditure A/c.

2. **Quantification of the effect of change in accounting policy: -**

a. The organization was earlier following the policy of accounting the salary on paid basis. However in the f.Y under audit it has accounted for the salary of March 2012 of Rs. 5,70,34,342.00 on accrual basis.

Further an opening balance Rs. 4,48,62,550.00 as provision of salary payable for March 2011 has also been credited in the financial statements by the organization by debiting the head Corpus Fund by the same amount.

The net result of these entries has resulted in decrease in Surplus in the Income & Expenditure Account by Rs. 42,84,494.00

b. The interest on staff advance was earlier being accounted on receipt basis. However during the current year the interest income of Rs. 20,83,590.00 has been recognized on accrual basis. The change in accounting policy from cash to accrual basis has increased the surplus reflected in the Income & Expenditure by Rs. 20,83,590.00

The interest Accrued may be broken down as under: -

Interest Accrued on staff Advances during the year	-	Rs. 3, 25,343.00
Interest Accrued on staff Advances upto 31/03/2012	-	Rs. 20, 83,590.00
		Rs. 17, 58,247.00

G.K. PATET & CO. Dehradun Chartered Accountants

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E-mail Id: gkpatet@yahoo.com

G.K. PATET & CO.
CHARTERED ACCOUNTANTS

The difference in the two amounts i.e. 17,58,248.00 reflects interest accrued relating to previous year. Accordingly it has been shown under the head of prior period item in the Income & Expenditure A/c.

3. **Fixed Assets: -**

(i) The fixed assets are carried at cost of acquisition or book value less accumulated depreciation.

(ii) Depreciation is being charged in written down value basis and depreciation is routed through Income & Expenditure A/c.

4. **Transaction in foreign exchange : -** Transaction in Foreign Currencies are recorded at exchange rates prevailing on the date of transaction.

5. **Employees Retirement benefits: -** Pension, leave encashment etc. are being accounted on cash basis, accordingly no provision for the same is being made in the books of Accounts

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VIJAY DHASMANA (Section Officer, Budget, ICFRE)

FOR G.K.PATET & CO.
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.Patet) Partner)
Chartered Accountant
Membership No.015736
DATED : 18.09.2012
PLACE : DEHRADUN

Office: "Abhishek Tower" Ist Floor, 14, Subhash Road, Dehra Dun- 248 001
Tel.: Office: 0135-2650215, Fax.: 0135-2658411, Residence. 0135- 6537028
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G.K. PATET & CO.
CHARTERED ACCOUNTANTS

INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN
SCHEDULES FORMING PART OF ACCOUNTS
FOR THE YEAR ENDING 31ST, MARCH,2012

SCHEDULE: 26 CONTINGENT LIABILITY AND NOTES ON ACCOUNTS: -

1. **Contingent Liabilities:** - No Provision for contingent liabilities, if any has been done in the books of accounts.

2. **Taxation:** - As informed to us, the organization is registered u/s 12aa of Income Tax Act, 1961 and exempt from income tax as per the provision of the act.

3. **Project Balance:** - The opening balance of units, balance outstanding under various projects and inter unit balances are subject to confirmation and reconciliation.

4. **Pension Fund:** - The amount recoverable from controller has been arrived on the basis of data produced by the units after reconciliation of the same with the books of the controller pension cell.

5. An amount of Rs. 12,168.00 has been adjusted from the head deputation & other against Misc. recoveries.

6. The following Accounts though existing in earlier year have been made part of and incorporated in the books of ICFRE during the current year.

AO, FRI (PROJECT)		
Rest House Scientific	-	8, 27,426.00 (Six Entry)
VAN VIGYAN BHAWAN(NEW DELHI)		
Service Charges	-	19, 72,520.00
		15, 69,437.00
H.F.R.I, SHIMLA –		
Rest House		57,826.00
Nursery	-	3, 00,106.00
EMDAC	-	4, 18,801.00
HOFD	-	25,558.00

7. The heads of current assets and current liabilities is subject to third party confirmation and reconciliation.

8. The advances given to external agencies such as KV is treated as expenditure in the year of advance itself irrespective of non-receipt of utilization certificate. It has been informed to us that generally UCs are received in the next financial year.

9. Format of financial statement (non - profit organization) is forwarded to us.

G.K. PATET & CO. Dehradun Chartered Accountants

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G.K. PATET & CO.

CHARTERED ACCOUNTANTS

(a) Corresponding figures for the previous year have been regrouped / rearrange suitably as far as practicable in the new format of Financial Statement for the Central Autonomous Bodies. Figures have been regrouped / rounded off / adjusted.

(b) To adhere for the format the previous year closing balances of capital fund and general fund are merged and shown under corpus / capital fund.

(c) GPF, Pension and GSLIS accounts are separated and annexed at schedule 24 as stated by the management.

10. During the year the system of recognizing interest on accrual basis in advances to staff has been done for five institutes of the Council as informed to us.

11. The entries on accrual basis have been incorporated in the financial statements at Head Office Level by the management during consolidation of account and we have relied on them.

12. The grant is recognized in the books of receipt basis. The grant received by the organization has been accounted for in following manners during the year: -

a) The grant under plan (GC-General), Non-Plan (GC-General), (KV) & Plan North East (GC) General amounting to total of Rs. 106.50 crores is routed through Income & Expenditure A/c.

b) The grant received as contribution towards capital / corpus totaling Rs. 8 crores (Plan & North East) is directly transferred to Corpus A/c in balance sheet.

c) The grant received as one time special grant during the year of Rs. 13.80 crores has been shown as one time special grant under Earmarked/Endowment fund in the balance sheet.

13. During the previous year 2010-11 amount of Rs. 81,94,356 and 4,13,262.85 booked as expenditure have been received back by the organization in Financial Year 2011-12 Due to which the grant in aid has been increased by Rs. 86,07,618.85 during the year.

14. Schedule 1 to 26 are annexed to and form an integral part of the balance sheet as at 31st March 2012 and the income & expenditure Account for the year ended on that date.

FOR G.K.PATET & CO.
CHARTERED ACCOUNTANTS

G.K. PATET & CO. Dehradun Chartered Accountants

(G.K.Patet) Partner)
Chartered Accountant
MembershipNo.015736
DATED : 18.09.2012
PLACE : DEHRADUN

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