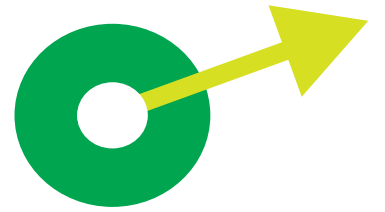


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## परीक्षित वार्षिक लेखा





# परीक्षित वार्षिक लेखा

## विषय सूची

SHEET NO.	TABLE NAME
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2	INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2013
	SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2013
3	SCHEDULE - 1 CORPUS/CAPITAL FUND:
3	SCHEDULE - 2 RESERVES AND SURPLUS:
4	SCHEDULE - 3 EARMARKED/ENDOWMENT FUNDS
5	SCHEDULE - 4 SECURED LOANS AND BORROWINGS:
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6	SCHEDULE - 6 DEFERRED CREDIT LIABILITIES:
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8	SCHEDULE - 8 FIXED ASSETS
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10	SCHEDULE - 11 CURRENT ASSETS, LOANS, ADVANCES ETC.
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12	SCHEDULE - 12 INCOME FROM SALES/SERVICES
12	SCHEDULE - 13 GRANTS/SUBSIDIES
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13	SCHEDULE - 15 INCOME FROM INVESTMENTS
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14	SCHEDULE - 17 INTEREST EARN
15	SCHEDULE - 18 OTHER INCOME
15	SCHEDULE - 19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS
15	SCHEDULE - 20 ESTABLISHMENT EXPENSES
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17	SCHEDULE - 22 EXPENDITURE ON GRANTS, SUBSIDIES ETC.
17	SCHEDULE - 23 INTEREST PAID
18	SCHEDULE - 24 SIGNIFICANT ACCOUNTING POLICY
19	SCHEDULE - 25 CONTINGENT LIABILITY AND NOTES ON ACCOUNTS
20	RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2013



## INDIAN COUNCIL OF FORESTRY RESEARCH &amp; EDUCATION, DEHRADUN

## BALANCE SHEET AS AT 31ST MARCH, 2013

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR AS ON 31.03.2013		PREVIOUS YEAR 31.03.2012
		RS.	RS.	RS.
CORPUS/CAPITAL FUND	1		1,431,476,721	1,513,614,733
RESERVES AND SURPLUS	2		-	-
EARMARKED/ENDOWMENT FUNDS :	3			
> One Time Special Grant		188,732,351		-
> Project Unspent Balance		264,819,104		424,842,565
> Corpus Fund Unspent Balance		14,211,144	467,762,599	-
SECURED LOANS AND BORROWINGS	4		-	-
UNSECURED LOANS AND BORROWINGS	5		-	-
DEFERRED CREDIT LIABILITIES	6		-	-
CURRENT LIABILITIES AND PROVISIONS				
(A) CURRENT LIABILITY:	7	79,453,203		
(B) PROVISIONS:		-	79,453,203	58,630,986
<b>TOTAL</b>			<b>1,978,692,523</b>	<b>1,997,088,284</b>

ASSETS		CURRENT YEAR AS ON 31.03.2013		PREVIOUS YEAR 31.03.2012
		RS.	RS.	RS.
FIXED ASSETS	8		1,241,132,550	1,286,514,176
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			
> F.D.R.(With Institutes)			-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11		657,559,973	630,574,108
MISCELLANEOUS EXPENDITURE				
> (to the extent not written off or adjusted)			-	-
> (items under reconciliation)			-	-
<b>TOTAL</b>			<b>1,978,692,523</b>	<b>1,997,088,284</b>
SIGNIFICANT ACCOUNTING POLICIES	24			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25			

SH. KANTHARAJ JUDE SEKAR (Director General, ICFRE)

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

SH. S.D.SHARMA, (Asstt. Director General, Admin., ICFRE)

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

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR P.K.SINGHAL &amp; CO.,

CHARTERED ACCOUNTANTS



(P.K.SINGHAL) Partner

Chartered Accountant

Membership No. 73882

DATED: 11TH JULY, 2013

PLACE: DEHRADUN



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

INCOME	Schedule	Current Year 31.03.2013	Previous Year 31.03.2012
		RS.	RS.
Income from sales/services	12	8,380,296	6,242,867
Grants/Subsidies	13	1,205,212,000	1,065,000,000
Fees/Subscriptions	14	9,000.00	23,500
Income from Investments (Income on Invest .from earmarked/endow.	15	-	-
Income from Royalty, Publications etc.	16	2,106,582.00	505,527
Interest Earned	17	17,956,451.67	12,275,386
Other Income	18	50,030,910.70	45,578,363
Increase/(decrease) in stock of finished goods and works-in-progress	19	-	-
		-	-
<b>Total(A)</b>		<b>1,283,695,240</b>	<b>1,129,625,642.77</b>

EXPENDITURE	Schedule	Current Year 31.03.2013	Previous Year 31.03.2012
		RS.	RS.
Establishment Expenses	20	969,239,966	835,614,554
Other Administrative Expenses etc.	21	349,752,764	292,216,297
Expenditure on Grants, Subsidies etc.	22	12,148,352	1,392,381
Interest	23	-	-
Depreciation(Net Total at the year end-corresponding to Schedule 8)		109,118,559	130,368,268
<b>TOTAL(B)</b>		<b>1,440,259,640</b>	<b>1,259,591,500</b>
Balance being excess of Income over Expenditure(A-B)		(156,564,400)	(129,965,857)
Transfers to Special Reserve(Specify each)		-	-
Transfer to/from General Reserve		-	-
<b>BALANCE BEING DEFICIT CARRIED TO CORPLUS FUND</b>		<b>(156,564,400)</b>	<b>(129,965,857)</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

  
SH. KANTHARAJ JUDESEKAR (Director General, ICFRE)

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

  
SH. S.D.SHARMA, (Asstt. Director General, Admin., ICFRE)

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

  
SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"



FOR P.K.SINGHAL & CO.,  
CHARTERED ACCOUNTANTS

  
P.K.SINGHAL/Partner  
Chartered Accountant  
Membership No. 73882  
DATED: 11TH JULY, 2013  
PLACE: DEHRADUN



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013**

Amount-(Rs)

SCHEDULE 1-CORPUS/CAPITAL FUND:	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
Balance as at the beginning of the year	1,513,614,732.92		1,596,660,521.83	
Less: Provision for Salary Payable March 2012	-	1,513,614,732.92	(44,862,550.00)	1,551,797,971.83
Add: Revenue Received at DDO's		64,496,409.46		59,642,949.68
Add: Contributions towards Corpus/Capital Fund				
Plan Account	50,000,000.00			50,000,000.00
North East	22,500,000.00	72,500,000.00		30,000,000.00
Less: Balance of net income/expenditure transferred		(156,564,399.64)		(119,321,438.11)
LESS: Revenue Receipt paid to D.G. ICFRE by the DDO.s		(62,570,021.46)		(58,504,750.48)
<b>BALANCE AS AT THE YEAR-END</b>		<b>1,431,476,721.28</b>		<b>1,513,614,732.92</b>

SCHEDULE 2-RESERVES AND SURPLUS:	CURRENT YEAR 31.02.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
<b>1. Capital Reserve:</b>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<b>2. Revaluation Reserve:</b>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<b>3. Special Reserves:</b>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<b>4. General Reserve:</b>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<b>TOTAL</b>	-	-	-	-

  
 SH. KANTHARAJ JUDE SEKAR (Director General, ICFRE)

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

  
 SH. S.D.SHARMA, (Asstt. Director General, Admin., ICFRE)


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

  
 SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)

**\*AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED\***

FOR P.K.SINGHAL & CO.,  
 CHARTERED ACCOUNTANTS



  
 (P.K.SINGHAL) Partner  
 Chartered Accountant  
 Membership No. 73882  
 DATED: 11TH JULY, 2013  
 PLACE: DEHRADUN



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st, MARCH, 2013

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND -WISE BREAK UP				TOTALS	
	ONE TIME SPECIAL GRANT	PROJECT ACCOUNTS	INTEREST CORPUS FUND	Fund	Current Year 31.03.2013	Previous Year 31.03.2012
a) Opening balance of the funds Adjustment of Exp. From Plan (GC) A/c to OTSG A/c under Minor Works	205,358,441	211,213,548	8,270,576	-	424,842,565	285,368,742
b) Additions to the Funds:						
i) Donations/grants						
One Time Special Grant (General)	33,700,000	-	-	-	33,700,000	138,000,000
One Time Special Grant (Creation of Assets)	58,500,000	-	-	-	58,500,000	-
ii) Income from investments made on account of funds	-	-	8,545,774	-	8,545,774	8,270,576
iii) Other additions (specify nature)	-	-	-	-	-	-
iv) Project Receipts	-	341,559,142	-	-	341,559,142	235,163,749
<b>TOTAL (a+b)</b>	<b>297,558,441</b>	<b>552,772,690</b>	<b>16,816,350</b>	<b>-</b>	<b>867,147,481</b>	<b>666,803,067</b>
c) Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure						
- Fixed Assets	45,353,019	-	-	-	45,353,019	14,986,986
- Others	-	-	-	-	-	-
<b>Total ....</b>	<b>45,353,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,353,019</b>	<b>14,986,986</b>
ii) Revenue Expenditure						
- Salaries, Wages and allowances etc.	-	-	-	-	-	-
- Rent	-	-	-	-	-	-
- Other Administrative expenses	63,473,071	-	2,605,206	-	66,078,277	17,254,595
- Project Payments	-	287,953,587	-	-	287,953,587	209,718,921
<b>Total</b>	<b>63,473,071</b>	<b>287,953,587</b>	<b>2,605,206</b>	<b>-</b>	<b>354,031,864</b>	<b>226,973,516</b>
<b>Total (c)</b>	<b>108,826,090</b>	<b>287,953,587</b>	<b>2,605,206</b>	<b>-</b>	<b>399,384,883</b>	<b>226,973,516</b>
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>	<b>188,732,351</b>	<b>264,819,104</b>	<b>14,211,144</b>	<b>-</b>	<b>467,762,599</b>	<b>424,842,565</b>

\*AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

FOR P. SINGH & CO.,  
CHARTERED ACCOUNTANTS

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

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

SH. KANTHARAJU DE SEKAR (Director General, ICFRE)

SH. S.D. SHARMA, (Asstt. Director General, Admin., ICFRE)

SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013**

Amount-(Rs)

SCHEDULE 4-SECURED LOANS AND BORROWINGS:	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
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)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>Note: Amount due within one year</b>				





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013**

Amount-(Rs)

Schedule 5-UNSECURED LOANS AND BORROWINGS	Current Year 31.03.2013	Previous Year 31.03.2012
	RS.	RS.
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)	-	-
<b>TOTAL</b>	-	-
<b>Note: Amount due within one year</b>		

SCHEDULE 6-DEFERRED CREDIT LIABILITIES:	Current Year 31.03.2013	Previous Year 31.03.2012
	RS.	RS.
a) Acceptances secured by hypothecation of capital equipment and other	-	-
b) Others	-	-
<b>TOTAL</b>	-	-
<b>Note: Amounts due within one year</b>		





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013

Amount-(Rs)

SCHEDULE 7-CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
<b>A.CURRENT LIABILITIES</b>				
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	14,773,801.20	14,773,801.20	10,219,052.20	10,219,052.20
<u>Amount Payable to Controller, Pension Cell, ICFRE</u>				
GPF Subscription/ Refund	224,521.00		221,583.00	
CSLIS	(1,056.00)		346.00	
Pension Contribution	66,190.00		66,190.00	
New Pension Scheme	(24,365.00)	265,290.00	12,355.00	300,474.00
<u>Amount Payable to PAO (F), NEW DELHI</u>				
GPF Subscription/ Refund	358,692.00		358,692.00	
CGEGIS	11,980.00		11,980.00	
Any Other Recovery	128,451.00	499,123.00	128,451.00	499,123.00
<u>Amount Payable to Other Units</u>				
Saving Fund	64,071.00		64,071.00	
Death Claim	44,013.00		44,013.00	
Advance Recovery	511.00		511.00	
CGEIS	1,031.00	109,626.00	1,031.00	109,626.00
<u>Amount Payable to Others</u>				
L.I.C.	2,057.00		3,447.00	
T.D.S./Service Tax/ Professional Tax	34,154.00		27,341.00	
Payable to Controller ICFRE	1,508,902.00		2,035,453.00	
Misc. Recoveries	332,396.00		(3,710,574.00)	
Inter Unit Account	-	1,877,509.00	-	(1,644,333.00)
Salary Payable Account		61,927,854.00		49,147,044.00
<b>TOTAL(A)</b>		<b>79,453,203.20</b>		<b>58,630,986.20</b>
<b>B.PROVISIONS</b>				
1.For Taxation	-	-	-	-
2.Gratuity	-	-	-	-
3.Superannuation/Pension	-	-	-	-
4.Accumulated Leave Encashment	-	-	-	-
5.Trade Warranties/Claims	-	-	-	-
6.Others(Specify)	-	-	-	-
<b>TOTAL(B)</b>		-		-
<b>TOTAL(A+B)</b>		<b>79,453,203.20</b>		<b>58,630,986.20</b>





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013**

Amount-(Rs)

SCHEDULE - 9 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
1. In Government Securities		
> F.D.R.(For One Time Special Grant)	80,000,000.00	80,000,000.00
> 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)	-	-
<b>TOTAL</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>

SCHEDULE 10- INVESTMENTS-OTHERS	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
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)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013

Amount-(Rs)

SCHEDULE - 11 CURRENT ASSETS, LOANS, ADVANCES ETC.	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
<b>A. CURRENT ASSETS:</b>				
<b>1. INVENTORIES:</b>				
> Stores and Spares	-	-		
> Loose Tools	-	-		
> Stock in trade	-	-		
> Finished Goods	-	-		
> Work-In- Progress	-	-		
> Raw Materials	-	-		
<b>2. Sundry Debtors:</b>	-	-		
> Debts Outstanding for a period exceeding six months	-	-		
> Others				
<b>4. Cash balances in hand (including cheques/drafts and</b>	416,996	416,996	577,479	577,479
<b>5. Bank Balances:</b>				
<b>a) With Scheduled Banks:</b>				
> On Current Accounts	415,703,759		385,549,647	
> On Deposit Accounts	23,392,646.00	439,096,405	35,000,000	420,549,647
> On Savings Accounts				
<b>b) With non-Scheduled Banks:</b>				
> On Current Accounts	-	-	-	-
> On Deposit Accounts (includes margin money)	-	-	-	-
> On Savings Accounts	-	-	-	-
<b>6. Post Office-Savings Accounts</b>	-	-	-	-
<b>TOTAL (A)</b>		439,513,401	-	421,127,126





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013

Amount-(Rs)

SCHEDULE 11 - (A) CURRENT ASSETS, LOANS, ADVANCES ETC. (Cont.)	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012	
	RS.	RS.	RS.	RS.
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. Loans:				
a) Staff Advance				
Forest Advance	2,098,866		2,448,910	
Festival Advance	1,133,146		1,246,346	
Car advance	448,326		483,026	
Scooter Advance	108,583		628,858	
Cycle Advance	253,176		253,176	
House Building Advance (HBA)	3,878,395		5,123,203	
TA Advance	905,342		734,975	
LTC Advance	318,177		381,877	
TTA Advance	1,088,760		1,573,039	
Medical Advance	723,160		141,261	
Pay Advance	231,820		268,960	
Computer Advance	573,814		741,514	
Etc. (Please specify)	62,806	11,824,371	46,488	14,071,633
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	5,513,185		480,281	
CCU - (North East)	76,917,000		70,752,000	
CCU - (Plan Account)	56,914,334		56,914,334	
CCU - (Plan OTSG A/c)	51,000,000		51,000,000	
KVS Account	8,270		8,270	
SCIENTIFIC EQUIPMENTS	151,747	190,504,536	285,755	179,440,640
b) Prepayments	-			
c) Others	-	-		
Amount Recoverable From Controller, Pension Cell, ICFRE				
GPF Advance	1,894,307		1,801,454	
DCRG	4,811,823		4,236,746	
Provisional Pension	239,600		188,130	
GPF Part/Final Payment	4,067,514	11,013,244	3,253,634	9,479,964
Amount Recoverable From PAO (F) NEW DELHI				
GPF Advance	510,522		2,591,225	
CGEGIS	965,296		965,296	
DCRG	526,855		526,855	
Provisional Pension	282,136		282,136	
GPF Part/Final Payment	322,508	2,607,317	(7,871)	4,357,641
Amount Recoverable From Other Units				
DDOs (Premium for the moth of March)	-		-	
Deputation & Others	-		-	
Service Tax	-		-	
GPF Subscription	13,514	13,514	13,514	13,514
3. Income Accrued:				
a) On Investments from Earmarked/Endowments Funds	-		-	
b) On Investments-Others	-		-	
c) On Loans and Advances	2,083,590		2,083,590	
d) Others (includes income due unrealized - Rs.....)	-	2,083,590	-	2,083,590
4. Claims Receivable				
<b>TOTAL(B)</b>		218,046,572		209,446,982
<b>TOTAL(A+B)</b>		657,559,973		630,574,108





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31ST MARCH, 2013**

SCHEDULE 12 - INCOME FROM SALES/SERVICES	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
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	8,380,296	6,242,867
<b><u>TOTAL</u></b>	<b>8,380,296</b>	<b>6,242,867</b>

SCHEDULE 13 -GRANTS/SUBSIDIES	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
(Irrevocable Grants& Subsidies Received)		
1) Central Government		
- To Plan (GC-General)	940,000,000	800,000,000
- To Non Plan (GC-General-KV)	233,730,000	245,000,000
- To North East (GC-General)	31,482,000	20,000,000
2) State Government	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisations	-	-
6) Others(Specify)	-	-
<b><u>TOTAL</u></b>	<b>1,205,212,000</b>	<b>1,065,000,000</b>





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2013**

SCHEDULE 14 -FEES/SUBSCRIPTION	Amount-(Rs)	
	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
1) Entrance Fees	-	-
2) Annual Fees/Subscription	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	9,000.00	23,500
5) Others(specify)	-	-
<b>TOTAL</b>	<b>9,000.00</b>	<b>23,500</b>

**Note - Accounting Policies towards each item are to be disclosed**

SCHEDULE 15-INCOME FROM INVESTMENTS	Investment from Earmarked Fund		Investment -Others	
	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.	RS.	RS.
(Income on Invest .from Earmarked/Endowment funds transferred to Funds)				
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)	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS**





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2013**

(Amount - Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
1) Income from Royalty	-	-
2) Income from Publications	2,106,582	505,527
3) Others (specify)	-	-
4) Revenue Received (House Licence Fees, Guest House, Mandap etc.	-	-
<b>TOTAL</b>	<b>2,106,582</b>	<b>505,527</b>

SCHEDULE 17 - INTEREST EARNED ETC.	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
1) On Term Deposits:		
a) With Scheduled Banks	16,873,405	10,100,690
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	1,083,047	1,849,353
4) Interest on Debtors and Other Receivables	-	-
<b>TOTAL</b>	<b>17,956,452</b>	<b>12,275,386</b>

Note - Tax deducted at source to be indicated





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2013

(Amount - Rs.)

SCHEDULE 18 - OTHER INCOME/PRIOR PERIOD ITEMS:	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012
	RS.	RS.	RS.
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		50,030,910.70	45,578,362.77
5) Prior Period Income		-	-
(i) Accrued interest income of earlier years		-	1,758,247.00
<b>TOTAL</b>		<b>50,030,910.70</b>	<b>45,578,362.77</b>

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012
	RS.	RS.	RS.
a) Closing stock			
- Finished Goods		-	-
- Work-in-progress		-	-
b) Less: Opening Stock			
- Finished Goods		-	-
- Work-in-progress		-	-
<b>NET INCREASE/(DECREASE) [a-b]</b>			

SCHEDULE 20 - ESTABLISHMENT EXPENSES	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012
	RS.	RS.	RS.
a) Salaries and Wages			
<b>NON PLAN (General Component-General)</b>			
By Salaries (Technical Staff)	100,093,471		124,964,131
By Salaries ( Non Technical Staff)	96,140,305		91,287,368
By Grant to KV (Salaries)	45,948,000	242,181,776	33,031,000
<b>Plan (General Components-General)</b>			
By Salaries (Technical Staff)	426,950,249		364,033,499
By Salaries ( Non Technical Staff)	199,971,514	626,921,763	191,643,811
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		92,215,250	15,900,000
e) Staff Welfare Expenses		-	-
f) Expenses on Employees' Retirement and Terminal Benefits		-	-
g) Other (specify) Shairing cost		-	14,754,745
h) Salary paid in excess than provision of previous year		7,921,177	-
<b>TOTAL</b>		<b>969,239,966</b>	<b>835,614,554</b>





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2013

(Amount - Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR 31.03.2013		PREVIOUS YEAR 31.03.2012
	RS.	RS.	RS.
a) Purchases			
b) Labour and processing expenses			
c) Cartage and Carriage Inwards			
d) Electricity and power		32,966,396.00	33,426,436.00
e) Water Charges		2,024,228.00	2,331,927.00
f) Insurance			
g) Repairs and maintenance			
> Minor Works/Maintenance	49,984,416.00		29,525,698.00
> M & S (Lab Contingencies)	8,834,440.00	58,818,856.00	7,829,088.00
h) Excise Duty		-	
i) Rent, Rates and Taxes			
> Rent building / Equipment	534,601.00		492,690.00
> Municipal Tax	2,342,443.00	2,877,044.00	1,342,443.00
j) Vehicles Running and maintenance			
> Fuel	6,648,781.75		6,215,979.00
> Repair	3,466,658.00		3,613,446.00
> Road Taxes / Insurance	1,288,415.00	11,403,854.75	975,117.00
k) Postage, Telephone & Communication Charges			
> Telephone charges	2,914,690.00		3,261,507.00
> Postal / Stamp Charges	959,247.00	3,873,937.00	817,709.00
l) Printing and Stationary			
> Printings & Publication	2,877,663.00		2,643,675.00
> Stationery	2,288,263.00	5,165,926.00	2,101,992.00
m) Traveling and Conveyance Expenses			
> T.E. (Technical Staff)	11,219,468.00		10,261,273.00
> T.E. (Non Technical Staff)	5,589,427.00		8,275,620.00
> O.E. (Technical)	-	16,808,895.00	
n) Expenses on Seminar/Workshops			
> Seminar / Conference / HRD	5,784,853.00		5,603,800.00
> Extension - Normal	3,015,222.00		1,144,953.00
> V.V.K. & Demo Villages	2,652,142.00		4,955,154.00
> Direct to Consumer Project	2,015,596.00		
> DOE	597,327.00		520,253.40
> Field Research Expenses	37,732,069.00	51,797,209.00	33,020,722.00
o) Subscription Expenses			
p) Expenses on fees			
> Fellowship/Scholarship/cash Awards		20,136,778.00	23,954,322.00
q) Auditors Remuneration		95,506.00	88,240.00
r) Hospitality Expenses		-	
s) Professional Charges		2,627,996.00	2,193,470.00
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		2,901,675.00	2,680,022.00
z) Maintenance of Equipments			
> Scientific	2,768,798.00		3,609,219.00
> Office	3,082,145.00		3,180,225.00
> I.T. Equipments / Services	19,144,009.52	24,994,952.52	16,399,528.00
za) Others (specify) Municipal Tax		-	
zb) Contingency Expenditure		76,411,664.80	55,173,918.39
zc) Medicines / X-ray		4,162,390.00	6,650,753.00
zd) Liveries		91,980.00	96,351.00
ze) Newspaper Bill		447,525.00	444,004.33
zf) North East Expenditure		32,145,950.50	19,386,762.00
<b>TOTAL</b>		<b>349,752,763.57</b>	<b>292,216,297.12</b>



**ANNEXURE OF PLAN NORTH EAST EXPENDITURE****FOR THE YEAR ENDING 31.03.2013**

PARTICULARS	AMOUNT
	RS.
By Salaries (Technical Staff)	-
By Salaries ( Non Technical Staff)	-
By Salaries (Research KVS)	-
<b>Plan (General Components)</b>	-
By Salaries (Technical Staff)	11,985,066.00
By Salaries ( Non Technical Staff)	-
By T.E. (Technical Staff)	1,052,888.00
By T.E. (Non Technical Staff)	925,539.00
By O.E. (Technical)	-
Maintenance of Vehicle	-
- Fuel	284,550.00
- Repair	333,014.00
- Road Taxes / Insurance	182,290.00
Electricity Charges	1,450,291.00
Telephone charges	319,234.00
Maintenance of Equipments	-
- Scientific	2,661.00
- Office	76,785.00
- I.T. Equipments / Services	47,882.00
Others	-
- Water Charges	31,668.00
- Stationery	204,495.00
- Contingency Expenditure	6,252,948.00
- Legal / Consultancy charges	6,400.00
- Municipal Tax	-
- Medicines / X-ray	-
- Liveries	-
- Postal / Stamp Charges	56,981.00
- Advertisement	104,302.00
- Seminar / Conference / HRD	16,000.00
- Newspaper Bill	51,837.00
- Extension -Normal	282,532.00
- V.V.K. & Demo Villages	498,761.00
- Direct to Consumers Project	1,768,083.00
- Rent building / Equipment	-
<b>Plan (Research)</b>	-
By Fellowship/Scholarship/cash Awards	1,980,667.00
Printings & Publication	2,790.00
Field Research Expenses	1,159,380.00
By M & S (Lab Contingencies)	1,988,296.50
By Minor Works/Maintenance	1,080,610.00
Conveyance Advances	-
HBA	-
<b>TOTAL:</b>	<b>32,145,950.50</b>





**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2013**

(Amount - Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC..	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
a) Grants given to Institutions/Organisations > Grants to Universities	12,148,352	1,392,381
b) Subsidies given to Institution/Organisations		
<b>TOTAL</b>	<b>12,148,352</b>	<b>1,392,381</b>

SCHEDULE 23 - INTEREST.	CURRENT YEAR 31.03.2013	PREVIOUS YEAR 31.03.2012
	RS.	RS.
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Other (specify)		
<b>TOTAL</b>	<b>-</b>	<b>-</b>

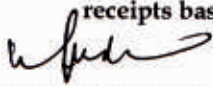




**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION  
SCHEDULES FORMING PART OF ACCOUNTS  
FOR THE YEAR ENDING 31ST MARCH 2013**

**SCHEDULE 24 : SIGNIFICANT ACCOUNTING AND MANAGEMENT POLICIES.**

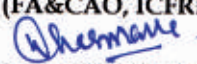
1. **Method of Accounting:-** The financial statements have been prepared as of going concern under historical cost convention. Only salary has been recognized on accrual basis of accounting. The remaining items of the financial statement have been recognized on receipt/cash basis.
2. **Fixed Assets:-**
  - (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 and Expenditure Account. For assets acquired after 30.09.2012, depreciation has been charged for half year only.
  - (iii) The Fixed Assets purchased out of the Funds received for projects and One Time Special Grant is directly shown under Project Payment and not capitalizing in the Books of Account.
3. **Transaction in Foreign Exchange:-** Transaction in Foreign Currencies are recorded at exchange rates prevailing on the date of transaction.
4. **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.
5. **Others**
  - i. The interest earned on Bank Account(s) at various units are being recognized to revenue on the basis of actual receipts at ICFRE Head Quarters.
  - ii. Interest on Deposit Accounts are being recognized to revenue on actual receipts basis.

  
Shri KANTHARAJ JUDE SEKAR  
(Director General, ICFRE)

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

  
Shri S.D. SHARMA  
(Assistant Director General [Admin], ICFRE)

  
Shri V.R. SRINIVASAN  
(FA&CAO, ICFRE)

  
Smt. VIJAY DHASMANA  
(Under Secretary [Admin], ICFRE)

**FOR P.K. SINGHAL & CO.**  
CHARTERED ACCOUNTANTS  
  
  
(P.K. SINGHAL)  
PARTNER  
Membership No.:073882  
Dated:11.07.2013  
Place: Dehradun



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION  
SCHEDULES FORMING PART OF ACCOUNTS  
FOR THE YEAR ENDING 31ST MARCH 2013**

**SCHEDULE:25 CONTINGENT LIABILITY AND NOTES ON ACCOUNTS:-**

1. **Contingent Liabilities:-** No provision for contingent liabilities has been made in the books of accounts.
2. **Taxation:-** ICFRE 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. 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. Generally UCs are received in the next financial year.
  - (a) Corresponding figures for the previous year have been regrouped/rearranged suitably as far as practicable in the new format of Financial Statement for the Central Autonomous Bodies. Figures have been regrouped/rounded off/adjusted.
6. The entries on accrual basis for salary have been incorporated in the financial statements at Head Office Level during Consolidation of Account.
7. 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" and Plan (North-East) [GC] "General" amounting to total of **Rs.120.52 Crores** is routed through Income and Expenditure Accounts.
  - (b) The grant received as contribution towards capital/corpus totaling **Rs.7.25 Crores** (Plan & North-East) is directly transferred to Corpus Account in Balance Sheet.
  - (c) The grant received as One Time Special Grant during the year of **Rs.9.22 Crores** has been shown as One Time Special Grant under Earmarked/Endowment fund in the Balance Sheet.
  - (d) Interest on Corpus Fund (OTSG) of **Rs.85,45,774/-** has been shown in Schedule 3 with Earmarked and Endowment Fund.
8. Schedule 1 to 25 are annexed to and form an integral part of the balance sheet as at 31.03.2012 and the Income and Expenditure Account for the year ended on that date.





9. A sum of Rs.4,80,281/- has been capitalized during the year out of Advance account CPWD (paid in previous year(s)) on the basis of Utilization Certificate.
10. A sum of Rs.29,04,461/- has been capitalized during the year (towards Compound Wall of IFGTB) out of adjustment of Minor works and maintenance head incurred in previous year(s) for rectifying purpose.

**Shri KANTHARAJ JUDE SEKAR**  
(Director General, ICFRE)

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

**Shri S.D. SHARMA**  
(Assistant Director General [Admin], ICFRE)

**Shri V.R. SRINIVASAN**  
(FA&CAO, ICFRE)

**Smt. VIJAY DHASMANA**  
(Under Secretary [Admin], ICFRE)

**FOR P.K. SINGHAL & CO.**  
CHARTERED ACCOUNTANTS



(P.K. SINGHAL)  
Chartered Accountant  
Membership No.:073882  
Dated: 11.07.2013  
Place: Dehradun



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH 2013

RECEIPTS	AMOUNT RS.	TAMOUNT RS.	PAYMENTS	AMOUNT RS.	TAMOUNT RS.
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in hand	577,475.00		a) Establishment Expenses	996,459,153.99	
b) Bank Balances	385,549,646.96		b) Administrative Expenses (Corresponding to Schedule 21)	349,793,703.57	
i) Current accounts	115,000,000.00		c) Expenditure On Grant Subsidy But (Corresponding to Schedule 21)	13,148,352.00	1,318,360,271.16
ii) Savings accounts			III. Payments made against funds for various projects	287,553,586.72	
<b>II. Grants Received</b>			Expenditure incurred out of one time special grant	108,626,000.00	
a) From Government of India			Expenditure on Interest Corpus Fund	2,615,206.00	395,384,882.72
Plan (G.C-General) Project / Revenue	940,000,000.00				
Non Plan (G.C-General)	233,730,000.00		<b>III. Investments and deposits made</b>		
North East (General Component)	31,482,000.00		a) Out of earmarked/Endowment funds	-	-
One Time Special Grant	92,200,000.00		b) Out of Own Funds (Investments-Others)	-	-
Plan (Research/Creation of Assets)	50,000,000.00		IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
North East (Capital Assets)	22,500,000.00		a) Purchase of Fixed Assets		
From State Government			Scientific Equipments	32,651,477.00	
From other sources (Project Receipts)			Office Equipments	4,412,610.00	
III. Income on Investments from			L.T. Equipments/Services	5,868,128.00	
a) Earmarked/Endow Fund			Tools & Equipment	-	-
b) Own Funds (Cob. Investments)			Furniture & Fixture	4,193,760.50	
IV. Interest Received			Books & Journals	5,905,228.00	
Interest Received from Schedule Banks			Vehicles	-	-
Other Receipts			Land	1,753,400.00	
V. Other Income (Specify)			Road and Buildings	8,592,329.00	63,736,932.50
VI. Amount Borrowed			b) Expenditure on Capital Work-in-progress/		
VII. Any other receipts (give details)			V. Refund of surplus money/loans		
Revenue Receipt Payable to own Revenue Account No.	35,274,829.00		VI. Finance Charges (Interest)		
Revenue Receipt From D.D.Os	64,496,409.46		VII. Other Payments (Specify)		
Securities / EMD (Plan ICC)	10,000,798.00		Revenue Received paid to own Revenue Account No.	35,801,380.00	
Shareing Cost Received from Other users of KVS	6,380,296.00		Revenue Receipt paid to D.G. ICFRE	62,570,021.46	
Reimbursement from PAC (F) New Delhi	3,983,418.00		EMD/Security Refund	5,461,989.00	
Reimbursement from Controller, ICFRE	50,728,745.00		Advance Paid		
Recoveries from Staff on behalf of PACOF, ICFRE	1,791,833.00		> CCU/ CPWD	11,678,183.00	
Receipts from Staff on behalf of other Office	10,999,270.00		> Scientific Equipments	134,008.00	
Recoveries from Staff on behalf of Controller ICFRE	121,080,706.00		Payments made on behalf of the Controller ICFRE	2,233,994.00	
Recoveries of Advances from Staff on behalf of ICFRE	116,056,022.00		Payments made to PAC (F) on behalf of Staff	52,262,045.00	
Inter Unit Transactions			Payments made to other offices on behalf of Staff	1,791,833.00	
Recovered from AO FR from Revenue			Payments to Controller, ICFRE on behalf of the Staff	10,999,270.00	
Corpus Fund			Advances paid to Staff on behalf of ICFRE	121,115,690.00	
Advance Account CPWD			Payments made to other Offices on behalf of staff	113,788,761.00	
			Inter Unit Transactions	107,890,181.82	
			VIII. Closing Balances		
			a) Cash in hand	416,996.00	
			c) Bank Balances (in Deposit Account)	313,392,646.00	
<b>TOTAL</b>		<b>2,826,444,130.05</b>	<b>TOTAL</b>		<b>519,513,401.39</b>
					<b>2,806,444,130.05</b>

SH. KANTHAKA JUDE SEKAR (Director General, ICFRE)

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

FOR P.A. SINGHAL & ASSOCIATES,  
CHARTERED ACCOUNTANTS



(P.A. SINGHAL) Partner  
Chartered Accountant  
Membership No. 78882  
DATED: 11TH JULY, 2013

SH. S.D. SHARMA, (Asst. Director General, Admin., ICFRE)

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

SMT. VIJAY DHARMANA (Under Secretary, Budget, ICFRE)



**P. K. Singhal & Co.**  
Chartered Accountants



Maa Ambica Complex  
Selakul, Distt. Dehradun (U.K.)  
Pin : 248011  
Mob. : 09313088386, 9837354951,  
09997631720, Fax: 011-22013772  
E-mail : pksinghalca@gmail.com

### AUDITOR'S REPORT

To,  
The Members,  
Indian Council of Forestry Research & Education.  
Dehradun.

1. We have audited the attached Balance Sheet of Indian Council of Forestry Research & Educations at 31<sup>st</sup> March, 2013 and the Income & Expenditure Account with Receipts & Payment Account for the year ended on that date annexed thereto. The accounts of various units/projects of the council were consolidated while preparing the Financials 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.
2. We have conducted our audit in accordance with the auditing standards generally accepted in India. The Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the accounting and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that :-
  - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit, *except* MOUS' for all the units for the Funding Agencies and Fixed Assets Register for the Capital Assets acquired out of Grant Received for the Projects, which were not produced before us for our verification.
  - (ii) In our opinion proper books of accounts as required by the law have been kept by the Council so far as it appears from our examination of the books.





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- (iii) The Balance Sheet & Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, subject to our comments in sub para "a to q" as follows :-
- The Council is reducing the amount of Cheques-in-transit, sent by the respective DDO's to the Council on account of revenue, from the Corpus/Capital Fund and adding back in the next year. During the year 2012-13 a total amount of Rs. 24,32,597/- (included in Rs. 6,25,70,021/- for Revenue Receipts paid to D. G. ICFRE) for cheques-in-hand as at 31<sup>st</sup> March, 2013 was reduced from Corpus/Capital Fund. A total amount of Rs. 43,58,995/- (included in Rs. 6,44,96,409/- for Revenue received at DDO's) for cheques-in-hand as at 31<sup>st</sup> March, 2012 was added back to the Corpus/Capital Fund. As a result the current assets and capital fund were understated by Rs. 24,32,597/- for cheques-in-transit as at 31<sup>st</sup> March, 2013.
  - As refer to point 2(iii) of Schedule 24 for Significant Accounting and Management Policies, the council is not capitalizing the Fixed Assets purchased from the Fund received for Projects and One Time Special Grant since its inception. During the year 2012-13, the council purchased a total fixed assets of Rs. 7,34,23,888/- out of the Grant received for projects/OTSG. In absence of Fixed Assets register, we are unable to quantify the actual amount of fixed assets purchased out of the Grant received for projects/OTSG since its inception. It is worthwhile to mention here that in absence of Fixed Assets Register the chance of mis-utilisation can't be ruled out. The details of fixed assets purchased during the year are as under :-

S.N.	NATURE OF GRANT	AMOUNT RS.
1	One Time Special Grant	6,34,73,071/-
2	Project Funds	99,50,817/-
TOTAL		7,34,23,888/-





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- c. The purchase of fixed Assets at Plan of Rs. 2,12,51,477/- was charged to revenue. If it was to be capitalized, a total depreciation of Rs. 9,40,009/- would be charged. As a result the deficit for the year was overstated by Rs. 2,03,11,468/-.
- d. The amount of Project Receipts and Project Payments are over stated by Rs. 1,98,08,190/- and Rs. 2,06,75,488/- respectively at Schedule – 3 of EARMARKED/ENDOWMENT FUNDS. The details of which are given as under :-

S. N.	NATURE OF TRANSACTIONS	RECEIPTS	PAYMENTS
		RS.	RS.
1	INTER UNIT TRANSFER OF FUND	1,86,97,004/-	1,86,97,004/-
2	TDS/PROFESSIONAL TAX	4,71,184/-	4,71,184/-
3	CASH DEPOSIT WITH THE BANK	3,86,148/-	3,86,148/-
4	FUND DEDUCTED FROM STAFF	2,32,354/-	2,32,354/-
5	SECURITY RECEIVED/PAID	21,500/-	888,798/-
TOTAL		1,98,08,190/-	2,06,75,488/-

- e. During the year 2012 – 13 the council earned a total of Rs. 71,45,213/- for Intellectual Fee/Institutional charges for handling the various projects on which no Service Tax was paid.
- f. In absence of respective MOU's with the funding agency we are unable to give any comments about liabilities of Service Tax on the fund received at the units other than Dehradun Units for the Projects.
- g. During the year 2012-13 the Council refunded back a total amount of Rs. 10,69,440/- to the funding agency as an unspent money. In absence of respective MOU's with the funding agency we are unable to give any comments on the same.





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- h. As at 31<sup>st</sup> March, 2013 a total amount of Rs. 2,08,06,701/- was lying in Bank Account(s) as unspent money of the projects expired during previous year(s). During the year a total amount of Rs. 7,29,976/- and Rs. 51,14,729/- were incurred for Capital Expenditure and Revenue Expenditure respectively without taking the extension from the Funding Agency.
- i. As refer to point 5(i) of Schedule 24 for Significant Accounting and Management Policies, **the interest earned on Bank Account(s) at various units are being recognized to revenue on the basis of actual receipts at ICFRE Head Quarters.** During the year 2012 – 13 a total amount of Rs. 22,42,862/- was not recognized as revenue for interest earned on Bank Accounts of various projects. The net unrecognized amount of Rs. 15,08,902/- was lying at Current Liabilities under amount payable for controller ICFRE.
- j. As refer to point 5(ii) of Schedule 24 for Significant Accounting and Management Policies, **Interest on Deposit Accounts are being recognized to revenue on actual receipts basis.** During the year 2012 – 13 a total interest of Rs. 32,07,590/- on deposits was not recognized to revenue.
- k. During the year 2012 – 13, the Jodhpur Unit transferred a total amount of Rs. 16,49,805/- to revenue out of fund received of Rs. 26,90,717/- from Funding Agency i.e. 61.31% of fund received. In absence of respective MOU's we are unable to give any comment on it.
- l. It was observed that the Council did not deduct Income Tax of Rs. 2,83,536/- on a total payment of Rs. 31,03,668/-.
- m. A total cheques of Rs. 1,99,280/- which had become stale cheques were lying in Bank Reconciliation statement.
- n. A total cheques of Rs. 3,54,245/- were lying in Bank Reconciliation Statement as cheques deposited but not cleared.





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- o. A total amount of Rs. 3,166/- was lying in B. R. statement, stated as Bank charges charged by bank and not recognized as expenditure in the Books of Account.
- p. No MOUS<sup>r</sup> were produced before us except some of the MOU's of Dehradun Unit, due to which we are unable to verify whether :-
  - i. The fund utilized on the projects were according to terms & conditions of the Funding Agency.
  - ii. The amount of Rs.7,29,976/- and Rs. 51,14,729/- incurred on capital and revenue expenditure respectively on expired project were justified.
- q. No Financial & stock records are maintained for capital assets acquired out of grants received.

The said accounts read together with the Significant Accounting & Management Policies and Contingent Liability and Notes on Accounts in Schedule 24 & 25 respectively give the information required by the Law in the manner so required and **give a true and fair view** in conformity with the accounting principles generally accepted in India:


- i) In the case of the Balance sheet, of the state of affairs of the above name Council as at 31<sup>st</sup> March, 2013; and
- ii) In the case of the Income and Expenditure Account, of the Deficit for the year ended on that date.

Place: Dehradun

Date: 11/07/2013



**For P. K. SINGHAL & CO.**  
**Chartered Accountants**

  
CA P. K. Singhal  
(Partner)

M. No. 073882

Firm Reg. No. 05051C



**Reply to Auditor's Comments in Para 3 (iv) (Sub- Para a to q) as contained in the Auditors report on the Balance Sheet of ICFRE at 31.03.2013 and the Income & Expenditure Account with Receipt & Payment Accounts for 2012-13**

Sub-Para	Audit Observations	Reply																												
a.	The Council is reducing the amount of Cheques in transit, sent by the respective DDO's to the Council on account of revenue, from the Corpus/Capital Fund and adding back in next year. During the year 2012-13 a total amount of Rs.24,32,597/- (included in Rs.6,25,70,021/- for Revenue receipts paid to D.G. ICFRE) for cheques in hand as at 31 <sup>st</sup> March, 2013 was reduced from Corpus/Capital Fund. A total amount of Rs.43,58,995/- (included in Rs.6,44,96,409/- for Revenue received at DDO's) for cheques in hand as at 31 <sup>st</sup> March, 2012 was added back to the Corpus/Capital Fund. As a result the current assets and capital fund were understated by RS.24,32,597/- for cheques in transit as at 31 <sup>st</sup> March, 2013.	These are remittances between Units/Institutes and Hq. being revenue amounts in transit as on 31 <sup>st</sup> March. These have been reconciled separately. They are not shown under 'current assets and loans and advances' since the amount remained in transit as on 31 <sup>st</sup> March. Since this pertains to ICFRE and its constituent units only, it is being shown under Capital fund. Typically 'current assets and loan & advances' pertain to actual bank balances or receivables from outside agencies while Capital fund (Schedule – I) is the equivalent to owners' equity. Hence, this item is correctly depicted in the Balance Sheet as per Accounting Procedure being followed.																												
b.	As refer to point 2(iii) of Schedule 24 for Significant Accounting and Management Policies, the council is not capitalizing the Fixed Assets purchased from the Fund received for Projects and One Time Special Grant since its inception. During the year 2012-13 the council purchased a total fixed assets of RS.7,34,23,888/- out of the Grant received for projects/OTSG. In absence of Fixed Assets register, we are unable to quantify the actual amount of fixed assets purchased out of the Grant received for project/OTSG since its inception. It is worthwhile to mention here that in absence of Fixed Assets Register the chance of mis-utilization can't be ruled out. The details of fixed assets purchased during the year is as under:- One Time Special Grant Rs.6,34,73,071/- Project Funds Rs. 99,50,817/- <b>TOTAL Rs. 7,34,23,888/-</b>	All fixed assets purchased from the funds received for projects/OTSG are entered in the Permanent Stock Register (PSR). However, action is also being taken for updating Fixed Asset Register. Capitalization is done only after the project/OTSG scheme is complete and ownership of the assets are specifically transferred to ICFRE in case of projects.																												
c.	The purchasing of fixed assets at Plan of Rs.2,12,51,477/- was charged to revenue. If it was to be capitalized, a total depreciation of Rs.9,40,009/- would be charged. As a result the deficit for the year was overstated by Rs.2,03,11,468/-	There was an unexpected cut in funding from MoEF. While additional ICFRE Plan RE for FY 2012-13 of Rs. 30 crore was approved by MoEF, based on which additional allocations were made to various Institutes/units, the actual additional amount released was only Rs. 12 crore. Due to this, many Institutes/units were forced to meet out the bills for the equipment etc delivered as per orders placed (based on expected additional funding) out of Plan GC-General. However, the correcting entry for capitalization of these assets would be made during the FY 2013-14, along with adjustment for depreciation w.e.f. date of purchase.																												
d.	The amount of Project Receipt and Project Payments are over stated by Rs.1,98,08,190/- and Rs.2,06,75,488/- respectively at Schedule – 3 of Earmarked/Endowment funds. The details are given as under:- <table><tr><th>S.No.</th><th>Nature of Transactions</th><th>Receipts</th><th>Payments</th></tr><tr><td>1.</td><td>Inter unit transfer of fund</td><td>1,86,97,004/-</td><td>1,86,97,004/-</td></tr><tr><td>2.</td><td>TDS/professional tax</td><td>4,71,184/-</td><td>4,71,184/-</td></tr><tr><td>3.</td><td>Cash deposit with bank</td><td>3,86,148/-</td><td>3,86,148/-</td></tr><tr><td>4.</td><td>Fund deducted from staff</td><td>2,32,354/-</td><td>2,32,354/-</td></tr><tr><td>5.</td><td>Security received/paid</td><td>21,500/-</td><td>888,798/-</td></tr><tr><td><b>TOTAL</b></td><td></td><td><b>1,98,08,190/-</b></td><td><b>2,06,75,488/-</b></td></tr></table>	S.No.	Nature of Transactions	Receipts	Payments	1.	Inter unit transfer of fund	1,86,97,004/-	1,86,97,004/-	2.	TDS/professional tax	4,71,184/-	4,71,184/-	3.	Cash deposit with bank	3,86,148/-	3,86,148/-	4.	Fund deducted from staff	2,32,354/-	2,32,354/-	5.	Security received/paid	21,500/-	888,798/-	<b>TOTAL</b>		<b>1,98,08,190/-</b>	<b>2,06,75,488/-</b>	The project receipts and project payments are shown in schedule 3 (Earmarked funds) and only the closing balance travels to the balance sheet. The closing balance of projects in the Balance Sheet is not affected by such mutual transactions.
S.No.	Nature of Transactions	Receipts	Payments																											
1.	Inter unit transfer of fund	1,86,97,004/-	1,86,97,004/-																											
2.	TDS/professional tax	4,71,184/-	4,71,184/-																											
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5.	Security received/paid	21,500/-	888,798/-																											
<b>TOTAL</b>		<b>1,98,08,190/-</b>	<b>2,06,75,488/-</b>																											

*Jason*  
25/6/13  
FA&CAO

*ADG*  
26/7  
ADG (Admin)

*DDG*  
31/7/13  
DDG (Admin)



	During the year 2012-13 the council earned a total of Rs.71,45,213/- for Intellectual Fee/Institutional charges for handling the various projects on which no Service Tax was paid.	Institutional charges are towards recovery of overhead administrative charges. Hence no service tax appears to be leviable on such recoveries. However, on the consultancy fee charged, service tax is paid as per rules applicable.
f.	In absence of respective MOU's with the funding agency we are unable to give any comments about liabilities of Service Tax on the fund received at the units other than Dehradun Units for the Projects.	Every project is governed by terms & conditions of funding agency and there may not be an MoU for every such project. As regards Service Tax, the same is being deposited strictly in accordance with Service Tax Rules, wherever applicable.
g.	During the year 2012-13 the Society refunded back a total amount of Rs.10,69,440/- to the funding agency as an unspent money. In absence of respective MOU's with the funding agency we are unable to give any comments on the same.	Every project is governed by terms & conditions of funding agency and there may not be an MoU for every such project. However, all the refunds are made only as per such terms & conditions and specific directions from the funding agency.
h.	As at 31 <sup>st</sup> March, 2013 a total amount of Rs.2,08,06,701/- was lying in Bank Account(s) as unspent money of the projects expired during previous year (s). During the year a total amount of Rs.7,29,976/- and Rs.51,14,729/- were incurred for Capital Expenditure and Revenue Expenditure respectively without taking the extension from the Funding Agency.	Every project is governed by terms & conditions of funding agency and expenditure beyond closing date is normally incurred only after obtaining specific approvals, project requirements and directions from the funding agencies.
i.	As refer to point 5(i) of Schedule 24 for Significant Accounting and Management Policies, the interest earned on Bank Account(s) at various units are being recognized to revenue on the basis of actual receipts at ICFRE Head Quarters. During the year 2012-13 a total amount of Rs.22,42,862/- was not recognized as revenue for interest earned on Bank Accounts of various projects. The net unrecognized amount of Rs.15,08,902/- was lying at Current Liabilities under amount payable for controller ICFRE.	It has already been stated in the accounting policy point 5(i) of schedule 24, that the interest earned on Bank Account(s) at various units are being recognized to revenue on the basis of actual receipts at ICFRE Head Quarters. The interest on project bank accounts which are not transferred to ICFRE HQ are hence not taken to revenue. As regards current liabilities under amount payable to Controller, ICFRE, the amount has come down from Rs. 15,08,902/- to Rs. 2,65,920/- by relevant adjustments. This amount shall also be adjusted in due course.
j.	A refer to point 5(ii) of Schedule 24 for Significant Accounting and Management Policies, Interest on Deposit Accounts are being recognized to revenue on actual receipts basis. During the year 2012-13 a total interest of Rs. 32,07,590/- on deposits was not recognized to revenue.	It has already been stated in the accounting policy point 5(ii) of schedule 24, the interest earned on Deposit Account(s) are to be recognized to revenue on actual receipt basis. Hence, interest amount not actually received at ICFRE HQ are not taken to revenue as per accounting policy.
k.	During the year 2012-13, the Jodhpur Unit transferred a total amount of Rs. 16,49,805/- to revenue out of fund received of Rs. 26,90,717/- from Funding Agency i.e. 61.31% of fund received. In absence of respective MOU's we are unable to give any comment on it.	Funds under projects are often received in several installments from the funding agency spread over the duration of the project. Transfer of Institutional charges to revenue is usually made on completion of the project. However, details of fund received and revenue transferred in respect of AFRI (Jodhpur) projects will be shown to next audit.
l.	It was observed that the Council did not deduct Income Tax of Rs.2,83,536/- on a total payment of Rs.31,03,668/-.	TDS is effected on all payments above the prescribed limit as per Income Tax Act.
m.	A total cheques of Rs.1,99,280/- which had become stale cheques were lying in bank Reconciliation statement.	Necessary action to clear all the long outstanding items in the Bank Reconciliation Statement is being taken and will be shown to next auditors.
n.	A total cheques of Rs.3,54,245/- were lying in Bank Reconciliation Statement as cheques deposited but not clear.	
o.	A total amount of Rs.3,166/- was lying in B. R. statement, stated as Bank charges charged by bank and not recognized as expenditure in the Books of Account.	
p.	No MOU's were produced before us except some of the MOU's of Dehradun Unit, due to which we are unable to verify whether i. The fund utilized on the project were according to terms & conditions of the funding agency. ii. The amount of Rs. 729976/- and Rs.5114729/- incurred on capital and revenue expenditure respectively on expired projects were justified.	Every project is governed by terms & conditions of funding agency and there may not be an MoU for every such project. Utilization Certificates are provided for each project which encompass all these aspects. In fact, next installment of funds are released only after such utilization certificates duly signed by the PIs are made available to the funding agency and as such no specific MOU's on these aspects are entered into with funding agencies. Expenditure beyond closing date is normally incurred only after obtaining specific approvals, project requirements and directions from the funding agencies.
q.	No financial & Stock records are maintained for capital assets acquired out of grants received.	Institute-wise & Head-wise budget allocation & expenditure under Capital Assets is maintained and monitored regularly. Further, all Capital Assets acquired out of grants received are invariably entered in the Permanent Stock Register. However, Fixed Asset Register is also being updated at the respective Institutes/Units.

FA&amp;CAO

ADG (Admin)

DDG (Admin)



**P. K. Singhal & Co.**  
Chartered Accountants



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### AUDITOR'S REPORT

To,  
The Members,  
Pension Cell  
Indian Council of Forestry Research & Education.  
Dehradun.

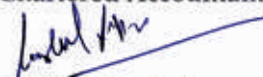
1. We have audited the attached Balance Sheet of Pension Cell of Indian Council of Forestry Research & Educations, Dehradun at 31<sup>st</sup> March, 2013 and the Income & Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Pension Cell's management. Our responsibility is to express an opinion on these financial statements based on our Audit.
2. 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-statement. An audit includes examining, on a 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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 : -
  - i) In the case of the Balance sheet, of the state of affairs of the above name Council as at 31<sup>st</sup> March, 2013; and
  - ii) In the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

Place: Dehradun

Date: 11/07/2013



For P. K. SINGHAL & CO.  
Chartered Accountants

  
CA P. K. Singhal  
(Partner)

M. No. 073882  
Firm Reg. No. 05051C



**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, 2013**

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHE- DULE	CURRENT YEAR AS ON 31.03.2013		PREVIOUS YEAR AS ON 31.03.2012	
		RS.	RS.	RS.	RS.
PENSION CELL FUND ACCOUNT					
GENERAL PROV.FUND A/C	1	497,761,806.38		426,385,158.38	
GSLIS A/C	1	597,708.96		552,910.96	
PENSION A/C	1	1,147,390,258.64		1,048,943,904.05	
NEW PENSION FUND A/C	1	2,837,910.00	1,648,587,683.98	2,584,991.00	1,478,466,964.39
<b>TOTAL</b>			1,648,587,683.98	1,478,466,964.39	1,478,466,964.39
FIXED ASSETS			-		-
CURRENT ASSETS LOANS & ADV. INVESTMENTS-OTHERS			1,603,594,730.18		1,463,969,302.18
CASH & BANK BALANCES:			44,992,953.80		14,497,662.21
<b>TOTAL</b>			1,648,587,683.98	-	1,478,466,964.39
SIGNIFICANT ACCOUNTING POLICIES		2			
CONTINGENT LIABILITIES AND NOTES ON		2	-		-

SH. KANTHARAJ JUDE SEKAR (Director General, ICFRE)

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

SH. S.D. SHARMA, (Asstt. Director General, Admin., ICFRE)

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

SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)

"AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

FOR P.K.SINGHAL & CO.,  
CHARTERED ACCOUNTANTS

(P.K.SINGHAL) Partner  
Chartered Accountant  
Membership No. 073882

DATED: 11TH JULY, 2013  
PLACE: DEHRADUN



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**DETAILS OF PENSION FUND AS ON 31ST MARCH 2013**

**SCHEDULE - I**


(As Per Annexure 'B')	GPF	GSLIS	PENSION	NEW PENSION	TOTAL
	RS.	RS.	RS.	RS.	RS.
Opening	426,385,158.38	552,910.96	1,048,943,904.05	2,584,991.00	1,478,466,964.39
Add : Excess Of Income Over Expenditure	43,327,054.00	29,920.00	227,472,302.59	168,574.00	270,997,850.59
Add : Tfd.from General Fund	0.00	0.00	0.00	0.00	0.00
Saving Fund under GSLIS		1,129,850.00			1,129,850.00
Death Claim		698,327.00			698,327.00
Received from PAO	1,490,647.00		19,476,594.00		20,967,241.00
Subscription/contribution	111,015,363.00	1,677,897.00			112,693,260.00
New Pension Scheme/LSPC			267,731.00	8,651,373.00	8,919,104.00
Misc. receipts	0.00	0.00	0.00		0.00
<b>TOTAL:</b>	<b>112,506,010.00</b>	<b>3,506,074.00</b>	<b>19,744,325.00</b>	<b>8,651,373.00</b>	<b>144,407,782.00</b>
Less :					
Death Claim Paid		749,355.00			749,355.00
Saving Fund		1,089,861.00			1,089,861.00
Subscription to LIC		1,651,980.00			1,651,980.00
GPF Advance Reimbursement	30,117,238.00				30,117,238.00
GPF Part/Final Payment	41,852,213.00				41,852,213.00
GPF Final Payment	12,469,228.00				12,469,228.00
Pensionary Benefit paid			121,888,673.00		121,888,673.00
Paid to NSDL on A/c of NPS Contr.				8,567,028.00	8,567,028.00
DCRG			24,942,482.00		24,942,482.00
ISO Charges/Miscellaneous Payments	17,737.00	0.00	1,939,118.00		1,956,855.00
<b>TOTAL:</b>	<b>84,456,416.00</b>	<b>3,491,196.00</b>	<b>148,770,273.00</b>	<b>8,567,028.00</b>	<b>245,284,913.00</b>
<b>TOTAL:</b>	<b>497,761,806.38</b>	<b>597,708.96</b>	<b>1,147,390,258.64</b>	<b>2,837,910.00</b>	<b>1,648,587,683.98</b>

  
SH. KANTHARAJ JUDE SEKAR (Director General, ICFRE)

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

  
SH. S.D. SHARMA, (Asstt. Director General, Admin., ICFRE)

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

  
SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)

**\*AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED\***

FOR P.K. SINGHAI & CO.,  
CHARTERED ACCOUNTANTS

  
(P.K. SINGHAI) Partner  
Chartered Accountant

Membership No. 73882

DATED: 11TH JULY, 2013

PLACE: DEHRADUN



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**PENSION-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2013**

INCOME	AMOUNT
	RS.
<b>GRANT IN AID</b>	
Received through DDG(ADMIN)	-
Received from Revenue ICFRE	92,215,249.59
Interest	135,257,053.00
<b>TOTAL:.....</b>	<b>227,472,302.59</b>
EXPENDITURE	AMOUNT
Expenditure	-
Excess Of Income Over Expenditure	227,472,302.59
<b>TOTAL:.....</b>	<b>227,472,302.59</b>

**GPF-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2013**

INCOME	AMOUNT
	RS.
Interest & Dividend	43,327,054.00
<b>TOTAL:.....</b>	<b>43,327,054.00</b>
EXPENDITURE	AMOUNT
Excess Of Income Over Expenditure	43,327,054.00
<b>TOTAL:.....</b>	<b>43,327,054.00</b>

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**

**SCHEDULE 1-"B"**

**GSLIS-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2013**

INCOME	AMOUNT
	RS.
Interest	29,920.00
<b>TOTAL:.....</b>	<b>29,920.00</b>
EXPENDITURE	AMOUNT
Excess Of Income Over Expenditure	29,920.00
<b>TOTAL:.....</b>	<b>29,920.00</b>

**NEW PENSION ACCOUNT INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2013**

INCOME	AMOUNT
	RS.
Interest	168,574.00
<b>TOTAL:.....</b>	<b>168,574.00</b>
EXPENDITURE	AMOUNT
Excess Of Income Over Expenditure	168,574.00
<b>TOTAL:.....</b>	<b>168,574.00</b>





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 2013				
RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT
Opening Balance as on 01.04.2012			GPF reimbursement to DDO's	30,117,238.00
Cash in hand			GPF Part Final payment	41,852,213.00
Cash at Bank	14,497,662.21		GPF Final payment	12,469,228.00
F.D.R ACCOUNT	1,463,969,302.18	1,478,466,964.39	Death Claims paid	749,355.00
Amount recd. From DDG Admin(Revenue)		92,215,249.59	Saving fund paid	1,089,861.00
Amount received from PAO (F) on account of GPF transfer			Amount of premium to LIC for GSLIS Subscribers	1,651,980.00
Amount received from Various DDO's on account of GPF Subscription	1,490,647.00	1,490,647.00	Pensionary benefit paid	121,888,673.00
Amount received from Others on account of refund of excess GPF Payments	111,015,363.00	111,015,363.00	Reimbursement of DCRG, Pension to Various DDO's	24,942,482.00
Closer of New Pension Accounts			ISO Charges	8,567,028.00
Bank & FDR Interest			Miscellaneous Payments(GPF A/c)	1,956,855.00
Amount received on account of Saving	178,782,601.00	178,782,601.00	Closing Balance as on 31.03.2013	245,284,913.00
Funds under GSLIS	1,129,850.00	1,129,850.00	Cash-in-hand	
Amount received on account of Death	698,327.00	698,327.00	Name of Component	
Claim under GSLIS	1,677,897.00	1,677,897.00	Cash at Bank with different institutes/units.	
Pro-rata Pensionary benefit received from PAO (F)	19,476,594.00	19,476,594.00	Plan (GC) / Revenue / Project	44,992,953.80
Amount received from Various DDO's on account of Pension Contribution	8,651,373.00	8,651,373.00	Name of Component	
Amount received from other Departments on account of Pensionary benefits (LSPC)	267,731.00	267,731.00	FDR's	1,603,594,730.18
Misc. Receipts				
<b>TOTAL:</b>		<b>1,893,872,596.98</b>	<b>TOTAL:</b>	<b>1,893,872,596.98</b>
*AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED*				
FOR P.K.SINGH & CO.,				
CHARTERED ACCOUNTANTS				
SH. KANTHARAJ JUDE SEKAR (Director General, ICFRE)				
Dr. S.P.SINGH, (By. Director General, Admin., ICFRE)				
SH. S.D.SHARMA, (Asstt. Director General, Admin., ICFRE)				
SH.V.R.SRINIVASAN, (Fin. Adviser & Chief Accounts Officer, ICFRE)				
SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)				

