

## 9. Audited Annual Account





INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION  
DEHRADUN

# **BALANCE SHEET 2013-14**

07<sup>th</sup> November, 2014

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

**BALANCE SHEET AS AT 31ST MARCH, 2014**

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR AS ON 31.03.2014		PREVIOUS YEAR 31.03.2013
		RS.	RS.	RS.
CORPUS/CAPITAL FUND	1		1,456,978,115	1,431,476,721
RESERVES AND SURPLUS	2		-	-
<b>EARMARKED/ENDOWMENT FUNDS :</b>	3			
> One Time Special Grant		254,801,492		-
> Project Unspent Balance		332,789,173		467,762,599
> Corpus Fund Unspent Balance		21,181,104	608,771,769	-
<b>SECURED LOANS AND BORROWINGS</b>	4		-	-
<b>UNSECURED LOANS AND BORROWINGS</b>	5		-	-
<b>DEFERRED CREDIT LIABILITIES</b>	6		-	-
<b>CURRENT LIABILITIES AND PROVISIONS</b>				
(A) CURRENT LIABILITY:	7	60,687,374		
(B) PROVISIONS:		-	60,687,374	79,453,203
<b>TOTAL</b>			<b>2,126,437,258</b>	<b>1,978,692,523</b>

ASSETS		CURRENT YEAR AS ON 31.03.2013		PREVIOUS YEAR 31.03.2012
		RS.	RS.	RS.
<b>FIXED ASSETS</b>	8		1,394,944,452	1,241,132,550
<b>INVESTMENTS-FROM EARMARKED/ENDOWMENT</b>	9			
> F.D.R.(For One Time Special Grant)			80,000,000	80,000,000
> F.D.R.(With Institutes)			-	-
<b>INVESTMENTS-OTHERS</b>	10			
> F.D.R.(With Institutes)			-	-
<b>CURRENT ASSETS, LOANS, ADVANCES ETC.</b>	11		651,492,805	657,539,973
<b>MISCELLANEOUS EXPENDITURE</b>				
> (to the extent not written off or adjusted)			-	-
> (items under reconciliation)			-	-
<b>TOTAL</b>			<b>2,126,437,257</b>	<b>1,978,692,523</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24			
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25			

  
Dr. ASHWANI KUMAR (Director General, ICFRE)

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

  
SH. VIVEK KHANDEKAR (Asstt. Director General, Admin., ICFRE)

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

\*AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED  
FOR P.K.SINGHIAL & CO.,  
CHARTERED ACCOUNTANTS



  
(P.K.SINGHIAL) Partner  
Chartered Accountant  
Membership No. 73682  
DATED: 7TH NOVEMBER, 2014  
PLACE: DEHRADUN



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014**

<u>INCOME</u>	<u>Schedule</u>	Current Year 31.03.2014	Previous Year 31.03.2013
		RS.	RS.
Income from sales/services	12	2,952,092	8,380,296
Grants/Subsidies	13	1,213,737,864	1,205,212,000
Fees/Subscriptions	14	-	9,000
Income from Investments (Income on Invest. from earmarked/endow.	15	-	-
Income from Royalty, Publications etc.	16	-	2,106,382
Interest Earned	17	1,196,755.00	17,956,452
Other Income	18	105,679,449.15	50,030,911
Increase/(decrease) in stock of finished goods and works-in-progress	19	-	-
<b>Total(A)</b>		<b>1,323,566,160</b>	<b>1,283,695,240.70</b>

<u>EXPENDITURE</u>	<u>Schedule</u>	Current Year 31.03.2014	Previous Year 31.03.2013
		RS.	RS.
Establishment Expenses	20	1,028,087,221	969,239,966
Other Administrative Expenses etc.	21	319,735,412	349,752,764
Expenditure on Grants, Subsidies etc.	22	758,558	12,148,352
Interest	23	-	-
Depreciation(Net Total at the year end-corresponding to Schedule 8)		8,385,437	109,118,559
<b>TOTAL(B)</b>		<b>1,356,966,627</b>	<b>1,440,259,640</b>
Balance being excess of Income over Expenditure(A-B)		(33,400,467)	(156,564,400)
Transfers to Special Reserve(Specify each)		-	-
Transfer to/from General Reserve		-	-
<b>BALANCE BEING DEFICIT CARRIED TO CORPLUS FUND</b>		<b>(33,400,467)</b>	<b>(156,564,400)</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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

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

  
 Dr. ASHWANI KUMAR (Director General, ICFRE)

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

  
 SH. VIVEK KHANDEKAR, (Asstt. Director General, Admin., ICFRE)

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



  
 P.K.SINGHAL Partner  
 Chartered Accountant  
 Membership No. 73882  
 DATED: 7TH NOVEMBER, 2014  
 PLACE: DEHRADUN

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014**

Amount-(Rs)


SCHEDULE 1-CORPUS/CAPITAL FUND:	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	RS.	RS.	RS.	RS.
	Balance as at the beginning of the year		1,431,476,721	
Add: Revenue Received at DDO's		99,592,077.63		64,496,409.46
Add: Contributions towards Corpus/Capital Fund				
Plan Account	37,500,000.00		50,000,000.00	
North East	20,000,000.00	57,500,000.00	22,500,000.00	72,500,000.00
Less: Balance of net income/expenditure transferred		(33,400,466.83)		(156,564,399.64)
LESS: Revenue Receipt paid to D.G. ICFRE by the DDO.s		(98,190,216.63)		(62,570,021.46)
<b>BALANCE AS AT THE YEAR-END</b>		<b>1,456,978,115.45</b>		<b>1,431,476,721.28</b>

SCHEDULE 2-RESERVES AND SURPLUS:	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	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>				

  
 Dr. ASHWANI KUMAR (Director General, ICFRE)

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

  
 SH. VIVEK KHANDEKAR, (Asstt. Director General, Admin., 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: 7TH NOVEMBER, 2014  
 PLACE: DEHRADUN



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014**

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP			TOTALS	
	ONE TIME SPECIAL GRANT	PROJECT ACCOUNTS	INTEREST CORPUS FUND	Current Year 31.03.2014	Previous Year 31.03.2013
	RS.	RS.	RS.	RS.	RS.
a) Opening balance of the funds	188,732,351	264,819,104	14,211,144	467,762,599	429,842,565
Adjustment of Exp. From Plan (GC) A/c to OTSG A/c under Minor Works	-	-	-	-	-
b) Additions to the Funds:					
i) Donations/grants	-	-	-	-	-
One Time Special Grant (General)	161,654,000	-	-	161,654,000	33,700,000
One Time Special Grant (Creation of Assets)	-	-	8,711,835	8,711,835	58,500,000
ii) Income from investments made on account of funds	-	-	-	-	8,545,774
iii) Other additions (specify nature)	-	-	-	-	-
iv) Project Receipts	350,386,351	376,786,691	-	376,786,691	341,559,142
<b>TOTAL(a+b)</b>	<b>61,392,160</b>	<b>641,605,795</b>	<b>22,922,979</b>	<b>1,014,915,125</b>	<b>867,147,481</b>
C) Utilisation/Expenditure towards objectives of funds					
i) Capital Expenditure	61,392,160	-	-	61,392,160	63,473,071
- Fixed Assets	-	-	-	-	-
- Others	-	-	-	-	-
Total.....	61,392,160	-	-	61,392,160	63,473,071
ii) Revenue Expenditure	-	-	-	-	-
- Salaries, Wages and allowances etc.	-	-	-	-	-
- Rent	-	-	-	-	-
- Other Administrative expenses	34,192,699	-	1,741,875	35,934,574	47,938,225
- Project Payments	-	308,816,623	-	308,816,623	287,953,587
Total	34,192,699	308,816,623	1,741,875	344,751,197	335,911,812
<b>TOTAL(C)</b>	<b>95,584,859</b>	<b>308,816,623</b>	<b>1,741,875</b>	<b>406,143,357</b>	<b>399,384,883</b>
<b>NET BALANCE AS AT THE YEAR END(a+b-c)</b>	<b>254,807,492</b>	<b>332,789,173</b>	<b>21,181,104</b>	<b>608,771,769</b>	<b>467,762,599</b>

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



(P.K. SINGHAL) Partner  
 Chartered Accountant  
 Membership No. 72882  
 DATED: -07.11.2014  
 PLACE: DEHRADUN

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

Dr. ASHVANI KUMAR (Director General, ICFRE)

SIL VIVEK KHANDAKAR, (Asstt. Director General, Adminn., 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, 2014**

Amount-(Rs)

SCHEDULE 4-SECURED LOANS AND BORROWINGS:	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	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, 2014**

Amount-(Rs)

Schedule 5-UNSECURED LOANS AND BORROWINGS	Current Year 31.03.2014	Previous Year 31.03.2013
	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:</b> Amount due within one year		

SCHEDULE 6-DEFERRED CREDIT LIABILITIES:	Current Year 31.03.2014	Previous Year 31.03.2013
	RS.	RS.
a) Acceptances secured by hypothecation of capital equipment and other	-	-
b) Others	-	-
<b>TOTAL</b>	-	-
<b>Note:</b> Amounts due within one year		

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014**

Amount-(Rs)

SCHEDULE 7-CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	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	19,113,567.20	19,113,567.20	14,773,801.20	14,773,801.20
<u>Amount Payable to Controller, Pension Cell, ICFRE</u>				
GPF Subscription/ Refund	(199,937.00)		224,521.00	
GSLIS	(14,518.00)		(1,056.00)	
Pension Contribution	(676,942.00)		66,190.00	
New Pension Scheme	1,184,963.00	293,566.00	(24,365.00)	265,290.00
<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	
Other	1,298,600.00			
CGEIS	1,031.00	1,408,226.00	1,031.00	109,626.00
<u>Amount Payable to Others</u>				
L.I.C.	4,116.00		2,057.00	
T.D.S./Service Tax/ Professional Tax	(246,943.00)		34,154.00	
Payable to Controller ICFRE	3,394,572.00		1,508,902.00	
Misc. Recoveries	(4,281,126.00)		332,396.00	
Inter Unit Account	(21,981,363.68)	(23,110,744.68)	-	1,877,509.00
Salary Payable Account		62,483,636.00		61,927,854.00
<b>TOTAL(A)</b>		<b>60,687,373.52</b>		<b>79,453,203.20</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>60,687,373.52</b>		<b>79,453,203.20</b>



INDIAN COUNCIL OF FORESTRY BUSINESS & EDUCATION, DEHRADUN  
 SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

DESCRIPTION	GROSS BLOCK		DEPRECIATION		NET BLOCK	
	RS.	RS.	RS.	RS.	RS.	RS.
<b>A. Fixed Assets:</b>						
1. LANDS:						
a) Freehold	10,879,420.00	-	10,879,420.00	-	10,879,420.00	10,879,420.00
b) Leasehold	-	-	-	-	-	-
2. BUILDINGS:						
a) Freehold Land	958,911,657.84	772,000.00	1,075,483,657.84	39,600.00	1,035,763,057.84	911,185,019.62
b) Leasehold Land	-	-	-	-	-	-
c) Other Assets - Firms/Partners	-	-	-	-	-	-
3. PLANT MACHINERY & EQUIPMENT						
a) Scientific Equipment	19,479,590.66	15,019,562.00	213,628,190.66	1,637,034.20	29,022,922.57	184,625,268.09
b) T. Equipment	23,841,262.88	1,076,217.00	22,625,029.88	1,76,115.00	12,795,347.00	10,809,882.88
4. VEHICLES	11,893,337.11	-	11,893,337.11	-	176,115.00	10,009,336.54
5. FURNITURE/FIXTURES	17,618,741.27	637,211.00	19,327,900.27	63,771.50	1,994,418.65	17,871,390.42
6. OFFICE EQUIPMENT	81,702,920.70	273,036.00	83,796,036.70	41,030.40	1,96,468.50	81,754,568.27
7. COMPUTERS/PERIPHERALS	-	-	-	-	-	-
8. ELECTRIC INSTALLATIONS	2,181,499.85	13,107,000.00	3,181,499.85	2,309,481.00	377,254.99	1,854,114.86
9. LIBRARY BOOKS	41,254,493.63	-	69,004,283.63	-	407,526.60	39,278,727.99
10. OTHER FIXED ASSETS	-	-	-	-	-	-
11. TOOLS & EQUIPMENTS	1,367,291.45	-	1,367,291.45	-	208,107.67	2,479,276.78
<b>TOTAL OF CURRENT YEAR</b>	<b>1,291,251,106.45</b>	<b>29,076,900.00</b>	<b>1,312,408,447.45</b>	<b>4,090,971.20</b>	<b>117,503,995.64</b>	<b>1,294,904,451.81</b>
PREVIOUS YEAR	-	-	-	-	-	-
<b>B. CAPITAL WORKS-IN-PROGRESS</b>						
<b>TOTAL</b>	<b>1,291,251,106.45</b>	<b>29,076,900.00</b>	<b>1,312,408,447.45</b>	<b>4,090,971.20</b>	<b>117,503,995.64</b>	<b>1,294,904,451.81</b>

(Note to be given as to cost of assets to be purchased during the year)

Dr. ASHOK KUMAR, Director General, ICFRE  
 Dr. J. SINGH, IC, Deputy General, Admin., ICFRE



Dr. VIVEK KUMAR, Joint Director General, ICFRE  
 Dr. ANIL KUMAR, Joint Director General, ICFRE  
 Dr. ANIL KUMAR, Joint Director General, ICFRE  
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Dr. J. SINGH, IC, Deputy General, Admin., ICFRE

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Dr. ANIL KUMAR, Joint Director General, ICFRE

AS PER OUR SEPARATE REPORTS FILED AT DELHI  
 FOR SINGHAL & CO.  
 CHARTERED ACCOUNTANTS

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014**

Amount-(Rs)

SCHEDULE - 9 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	CURRENT YEAR	PREVIOUS YEAR
	31.03.2014	31.03.2013
	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	PREVIOUS YEAR
	31.03.2014	31.03.2013
	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, 2014**

Amount-(Rs)

SCHEDULE - 11 CURRENT ASSETS, LOANS, ADVANCES ETC.	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	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>	<b>432,124</b>	<b>432,124</b>	<b>416,996</b>	<b>416,996</b>
<b>5. Bank Balances:</b>				
<b>a) With Scheduled Banks:</b>				
> On Current Accounts	472,008,961		415,703,759	
> On Deposit Accounts	4,700,000.00	476,708,961	23,392,646	439,096,405
> 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>		<b>477,141,085</b>	<b>-</b>	<b>439,513,401</b>



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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014**

Amount-(Rs)

SCHEDULE 11 - (A) CURRENT ASSETS, LOANS, ADVANCES ETC.(Cont.)	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013	
	RS.	RS.	RS.	RS.
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
<b>1. Loans:</b>				
<b>a) Staff Advance</b>				
Forest Advance	1,777,603		2,098,866	
Festival Advance	3,396,601		1,133,146	
Car advance	426,726		448,326	
Scooter Advance	(29,899)		108,583	
Cycle Advance	253,176		253,176	
House Building Advance (HBA)	2,800,943		3,878,395	
TA Advance	1,686,300		905,342	
LTC Advance	956,807		318,177	
TTA Advance	1,108,348		1,088,760	
Medical Advance	666,752		723,160	
Pay Advance	797,389		231,820	
Amount Recoverable	149,308			
Computer Advance	510,498		573,814	
Etc. (Please specify)	240,089	14,740,641	62,806	11,824,371
<b>b) Other Entities engaged in activities/ objectives similar to that of the Entity</b>				
<b>c) Other(Specify)</b>				
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>				
<b>a) On Capital Account</b>				
CPWD	6,491,685		5,513,185	
CCU -(North East)	113,917,000		76,917,000	
CCU -(Plan Account)	1,914,334		56,914,334	
CCU -(Plan OTSG A/c)	20,200,000		51,000,000	
KVS Account	8,270		8,270	
SCIENTIFIC EQUIPMENTS	151,747	142,683,036	151,747	190,504,536
<b>b) Prepayments</b>	-			
<b>c) Others</b>	-			
<b>Amount Recoverable From Controller, Pension Cell, ICFRE</b>				
GPF Advance	6,972,891		1,894,307	
DCRG	12,024,014		4,811,823	
Provisional Pension	815,213		239,600	
GPF Part/Final Payment	4,179,409		4,067,514	
Gratuity	-	23,991,527	-	11,013,244
<b>Amount Recoverable From PAO (F) NEW DELHI</b>				
GPF Advance	(6,170,980)		510,522	
CGEGIS	(242,999)		965,296	
DCRG	(3,351,253)		526,855	
Provisional Pension	282,136		282,136	
GPF Part/Final Payment	322,508	(9,160,588)	322,508	2,607,317
<b>Amount Recoverable From Other Units</b>				
DDOs (Premium for the moth of March)	-		-	
Deputation & Others	-		-	
Service Tax	-		-	
GPF Subscription	13,514	13,514	13,514	13,514
<b>3. Income Accrued:</b>				
<b>a) On Investments from Earmarked/Endowments Funds</b>				
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
<b>4. Claims Receivable</b>				
<b>TOTAL(B)</b>		<b>174,351,720</b>		<b>218,046,572</b>
<b>TOTAL(A+B)</b>		<b>651,492,805</b>		<b>657,559,973</b>

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

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31ST MARCH, 2014**

<b>SCHEDULE 12 - INCOME FROM SALES/SERVICES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	<b>31.03.2014</b>	<b>31.03.2013</b>
	<b>RS.</b>	<b>RS.</b>
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	2,952,092	8,380,296
<b>TOTAL</b>	<b>2,952,092</b>	<b>8,380,296</b>

<b>SCHEDULE 13 - GRANTS/SUBSIDIES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	<b>31.03.2014</b>	<b>31.03.2013</b>
	<b>RS.</b>	
(Irrevocable Grants& Subsidies Received)		
1) Central Government		
- To Plan (GC-General)	917,737,864	940,000,000
- To Non Plan (GC-General-KV)	241,000,000	233,730,000
- To North East (GC-General)	55,000,000	31,482,000
2) State Government	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisations	-	-
6) Others(Specify)	-	-
<b>TOTAL</b>	<b>1,213,737,864</b>	<b>1,205,212,000</b>

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

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014**

SCHEDULE 14 - FEES/SUBSCRIPTION	Amount-(Rs)	
	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	RS.	RS.
1) Entrance Fees	-	-
2) Annual Fees/Subscription	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	-	9,000
5) Others(specify)	-	-
<b>TOTAL</b>	-	9,000

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

SCHEDULE 15-INCOME FROM INVESTMENTS (Income on Invest .from Earmarked/Endowment funds transferred to Funds)	Investment from Earmarked Fund		Investment -Others	
	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	RS.	RS.	RS.	RS.
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>	-	-	-	-

**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, 2014**

(Amount - Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	RS.	RS.
1) Income from Royalty	-	-
2) Income from Publications	-	2,106,582
3) Others (specify)	-	-
4) Revenue Received (House Licence Fees, Guest House, Mandap etc.	-	-
<b>TOTAL</b>	-	2,106,582

SCHEDULE 17 - INTEREST EARNED ETC.	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	RS.	RS.
1) On Term Deposits:		
a) With Scheduled Banks	1,196,755	16,873,405
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	-	-
ii) Interest earned during the year		
a) Employees/Staff	-	1,083,047
4) Interest on Debtors and Other Receivables	-	-
<b>TOTAL</b>	1,196,755	17,956,452

**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, 2014**

(Amount - Rs.)

SCHEDULE 18 - OTHER INCOME /PRIOR PERIOD ITEMS:	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013
	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		105,679,449.15	50,030,910.70
5) Prior Period Income		-	-
(i) Accrued interest income of earlier years		-	-
<b>TOTAL</b>		<b>105,679,449.15</b>	<b>50,030,910.70</b>

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	CURRENT YEAR 31.03.2014		PREVIOUS YEAR 31.03.2013
	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 31.03.2014		PREVIOUS YEAR 31.03.2013
	RS.	RS.	RS.
a) Salaries and Wages			
<u>NON PLAN (General Component-General)</u>			
By Salaries	210,912,127		196,233,776
By Grant to KV (Salaries)	41,554,847	252,466,974	45,948,000
<u>Plan (General Components-General)</u>			
By Salaries	650,991,397	650,991,397	426,950,249
b) Allowances and Bonus		-	199,971,514
c) Contribution to Provident Fund		-	-
d) Contribution to other Fund (specify)		-	-
Revenue Paid to Pension Cell ICFRE out of Own Revenue		124,628,849	92,215,250
e) Staff Welfare Expenses		-	-
f) Expenses on Employees' Retirement and Terminal Benefits		-	-
g) Other (specify) Shairing cost		-	-
h) Salary paid in excess than provision of previous year		-	7,921,177
<b>TOTAL</b>		<b>1,028,087,221</b>	<b>969,239,966</b>

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

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014**

(Amount - Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR		PREVIOUS YEAR
	RS.	RS.	RS.
a) Purchases			
b) Labour and processing expenses			
c) Cartage and Carriage Inwards			
d) Electricity and power		34,220,725.00	32,966,396.00
e) Water Charges		1,744,344.00	2,024,228.00
f) Insurance			
g) Repairs and maintenance			
> Minor Works/Maintenance	34,128,671.00		49,984,416.00
> M & S (Lab Contingencies)	7,077,328.00	41,205,999.00	8,834,440.00
h) Excise Duty			
i) Rent, Rates and Taxes			
> Rent building / Equipment	551,387.00		534,601.00
> Municipal Tax	594,147.00	1,145,534.00	2,342,443.00
jj) Vehicles Running and maintenance			
> Fuel	5,795,065.00		6,648,781.75
> Repair	2,403,270.00		3,466,658.00
> Road Taxes / Insurance	1,982,651.00	10,180,586.00	1,288,415.00
k) Postage, Telephone & Communication Charges			
> Telephone charges	2,594,810.72		2,914,690.00
> Postal / Stamp Charges	1,030,257.00	3,625,067.72	959,247.00
l) Printing and Stationary			
> Printings & Publication	2,365,812.00		2,877,663.00
> Stationery	1,925,435.00	4,292,247.00	2,288,263.00
m) Travelling and Conveyance Expenses			
> T.E. (Technical Staff)	8,524,838.00		11,219,168.00
> T.E. (Non Technical Staff)	4,628,610.00		5,589,427.00
> O.E. (Technical)	-	13,153,448.00	
n) Expenses on Seminar/Workshops			
> Seminar / Conference / HRD	2,161,443.00		5,784,853.00
> Extension - Normal	1,539,113.00		3,015,222.00
> V.V.K. & Demo Villages	1,929,634.00		2,652,142.00
> Direct to Consumer Project	499,762.00		2,015,596.00
> DOE	-		597,327.00
> Field Research Expenses	37,502,661.00	43,632,613.00	37,732,069.00
o) Subscription Expenses			
p) Expenses on fees			
> Fellowship/Scholarship/cash Awards		15,008,299.00	20,136,778.00
q) Auditors Remuneration		89,888.00	95,506.00
r) Hospitality Expenses			
s) Professional Charges		1,498,348.00	2,627,996.00
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		1,386,181.00	2,901,675.00
z) Maintenance of Equipments			
> Scientific	1,593,442.00		2,768,798.00
> Office	13,853,064.00		3,082,145.00
> I.T. Equipments / Services	1,029,114.00	16,475,620.00	19,144,009.52
za) Others (specify)		1,147,680.00	
zb) Contingency Expenditure		73,221,282.39	76,411,664.80
zc) Medicines / X-ray		6,928,600.00	4,162,390.00
zd) Liveries		105,971.00	91,980.00
ze) Newspaper Bill		498,358.00	447,525.00
zf) North East Expenditure		50,174,220.50	32,145,950.50
<b>TOTAL</b>		<b>319,735,411.61</b>	<b>349,752,763.57</b>



**ANNEXURE OF PLAN NORTH EAST EXPENDITURE**

**FOR THE YEAR ENDING 31.03.2014**

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)	28,718,037.00
By Salaries ( Non Technical Staff)	-
By T.E. (Technical Staff)	812,961.00
By T.E. (Non Technical Staff)	916,238.00
By O.E. (Technical)	-
Maintenance of Vehicle	-
- Fuel	414,963.00
- Repair	508,416.00
- Road Taxes / Insurance	202,058.00
Electricity Charges	1,485,561.00
Telephone charges	70,471.00
Maintenance of Equipments	-
- Scientific	33,731.00
- Office	33,593.00
- I.T. Equipments / Services	154,826.00
Others	1,203,798.00
- Water Charges	-
- Stationery	50,901.00
- Contingency Expenditure	180,116.00
- Legal / Consultancy charges	7,986,310.50
- Municipal Tax	-
- Medicines / X-ray	-
- Liveries	-
- Postal / Stamp Charges	283,470.00
- Advertisement	41,760.00
- Seminar / Conference / HRD	822,673.00
- Newspaper Bill	57,924.00
- Extension -Normal	155,433.00
- V.V.K. & Demo Villages	409,537.00
- Direct to Cunsumers Project	960,757.00
- Rent building / Equipment	16,937.00
<b>Plan (Research)</b>	
By Fellowship/Scholarship/cash Awards	2,183,787.00
Printings & Publication	50,035.00
Field Research Expenses	1,158,222.00
By M & S (Lab Contingencies)	974,592.00
By Minor Works/Maintenance	287,113.00
Conveyance Advances	-
HBA	-
<b>TOTAL:</b>	<b>50,174,220.50</b>

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

**SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014**

(Amount - Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.,	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	RS.	RS.
a) Grants given to Institutions/Organisations > Grants to Universities	758,538	12,148,352
b) Subsidies given to Institution/Organisations		
<b>TOTAL</b>	<b>758,538</b>	<b>12,148,352</b>

SCHEDULE 23 - INTEREST.	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013
	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 2014**

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**SCHEDULE 25 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 30.09.2013, depreciation has been charged for half year only.
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.

  
**DR ASHWANI KUMAR**  
(Director General, ICFRE)

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

  
**Shri VIVEK KHANDEKAR**  
(Assistant Director General [Admin], ICFRE)

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

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



  
**PARTNER**

Membership No.: 073882

Dated: 07.11.2014

Place: Dehradun



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION  
SCHEDULES FORMING PART OF ACCOUNTS  
FOR THE YEAR ENDING 31ST MARCH 2014**


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**SCHEDULE:26 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.
  - (b) GPG, Pension and GSLIS accounts are annexed at schedule 24.
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.121.37 Crores** is routed through Income and Expenditure Accounts.
  - (b) The grant received as contribution towards capital/corpus totaling **Rs.5.75 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.16.16 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.87,11,835/-** has been shown in Schedule 3 with Earmarked and Endowment Fund.

8. Schedule 1 to 26 are annexed to and form an integral part of the balance sheet as at 31.03.2014 and the Income and Expenditure Account for the year ended on that date.
9. A sum of Rs.11.58 Crs has been capitalized during the year out of Advance account CCU on the basis of Utilization Certificate.

  
**DR ASHWANI KUMAR**  
(Director General, ICFRE)

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

  
**Shri VIVEK KHANDEKAR**  
(Assistant Director General [Admin], ICFRE)

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

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



  
**PARTNER**

Membership No.: 073882

Dated: 07.11.2014

Place: Dehradun



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March 2014

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
<b>OPENING BALANCE AS ON 1-4-2013</b>					
To Cash In Hand			NON PLAN		
Name of Component			By Salaries (Technical Staff)	120,673,960.00	
Plant (GC)	386,137.00		By Salaries ( Non Technical Staff)	84,322,135.00	
Plan (Research)			By Salaries (Research KVS)	38,450,000.00	244,446,095.00
Non-Plan (GC)					
North East	30,859.00	416,996.00	Plan (General Components)		
			By Salaries (Technical Staff)	454,500,159.00	
<b>To Cash at Bank</b>			By Salaries ( Non Technical Staff)	201,851,488.00	
A/c No. & Name of Component			By T.E. (Technical Staff)	8,524,838.00	
Plant (GC)	402,133,192.89		By T.E. (Non Technical Staff)	4,628,610.00	
Plan (Research)			By O.E. (Technical)		
Non-Plan (GC)	2,609,785.00		Maintenance of Vehicle		
Non Plan (KVS)	1,032,715.00		- Fuel	5,795,065.00	
North East	2,628,066.50		- Repair	2,403,270.00	
<b>To Earnest Money</b>			- Road Taxes / Insurance	1,982,651.00	
		408,403,759.39	Electricity Charges	34,220,725.00	
			Telephone charges	2,594,810.72	
<b>To FDRs</b>			Maintenance of Equipments		
A/c No. & Name of Component			- Scientific	1,593,442.00	
Plant (GC)	103,392,646.00		- Office	13,853,064.00	
Plan (Research)					
LC Account	2,300,000.00				
North East - LC Account	5,000,000.00	110,692,646.00	- I.T. Equipments / Services	1,029,114.00	
			Others	29,895.00	
<b>Grants-in-Aid</b>			- Water Charges	1,744,344.00	
To Plan (Salary)	680,246,000.00				
Less Paid to Centre			- Bank Charges	1,147,680.00	
To Plan (General Component)	235,240,500.00		- Stationery	1,926,435.00	
Less Paid to Centre			- Contingency Expenditure	73,221,282.39	
To Plan (Creation of Assets)	37,500,000.00		- Audit Fees	89,868.00	
Less Paid to Centre			- Legal / Consultancy charges	1,488,348.00	
To Non Plan (General Component)	205,000,000.00		- Municipal Tax	594,147.00	
To Non-Plan (KVS)	36,000,000.00		- Medicines / X-ray	6,928,600.00	
To North East (General Component)	55,000,000.00		- Liveries	76,076.00	
To North East (Creation of Assets)	20,000,000.00	1,268,686,500.00	- Postal / Stamp Charges	1,030,257.00	
			- Advertisement	1,386,181.00	
To Sharing Cost			- Seminar / Conference / HRD	2,161,443.00	
To Revenue Receipt From D.D.Os	2,952,092.00		- Newspaper Bill	498,358.00	
To Revenue Earn Payable to DGICFRE	99,592,077.63		- Extension - Normal	1,539,113.00	
To Amount Received from DG ICFRE Revenue	105,678,449.15		- V.V.K. & Demo Villages	1,929,634.00	
			- Direct to Consumers Project	499,762.00	
To Corpus Fund Account			- Rent building / Equipment	551,387.00	
			- DOE		
					160,324,972.11
<b>To One Time Special Grant (GC)</b>			Plan (Research)		
To One Time Special Grant (Assets)		161,654,000.00	By Fellowship/Scholarship/Cash Awards	15,008,299.00	
			Printings & Publication	2,365,812.00	
			Field Research Expenses	37,502,661.00	
			By M & M (Lab Contingencies)	6,878,328.00	
			By Minor Works/Maintenance	34,128,671.00	
			Conveyance Advances		
			HBA		
			By Building & Roads		
			Others Consumable	198,000.00	
			Expenditure on OTS Grant (Renovation)		
			Expenditure on OTS Grant (Assets)		
<b>To Chair of Excellence (Interest on OTSG)</b>	8,711,835.00	8,711,835.00	Expenditure on Chair of Excellence		
					96,062,771.00
					34,192,699.00
					51,392,160.00
					1,741,875.00





To Recoveries from Staff on behalf of	By Payment made to PAO (F) on behalf of Staff				
PAO (F), New Delhi					
GPF Subscription	1,650,042.00				1,650,042.00
Refund of GPF Advance	341,058.00				341,058.00
GEGIS	13,560.00				13,560.00
House Building Advance	-				-
Interest on House Building Advance	-				-
Car Advance	12,000.00				12,000.00
Interest of Car Advance	-				-
Scooter Advance	-				-
Interest of Scooter Advance	-				-
Etc. (Please specify)	-	2,016,660.00			2,016,660.00
<b>To Receipt from Staff on behalf of other Offices</b>					
GPF Subscription / Refund	10,042,074.00				9,472,271.00
GEGIS	77,096.00				77,096.00
H B A	172,684.00				216,434.00
Interest on House Building Advance	160,695.00				185,665.00
Car Advance	3,250.00				3,250.00
Interest of Car Advance	75,000.00				75,000.00
Scooter Advance	24,970.00				31,104.00
Interest of Scooter Advance	1,625,105.00				166,706.00
Etc. (Please specify)	1,465,346.00	13,646,220.00			2,120,094.00
<b>To Recoveries from Staff on Behalf of Controller, ICFRE</b>					
GPF Subscription	101,876,824.00				102,198,024.00
Refund of GPF Advance	16,328,365.00				16,431,623.00
GSLIS	1,459,681.00				1,473,143.00
Pension Contribution	1,003,274.00				1,746,406.00
New Pension Scheme	5,781,510.00				4,648,680.00
Employer's Share	3,331,057.00	129,760,711.00			3,054,559.00
<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>
<b>To Recoveries of Advances from Staff on Behalf of, ICFRE</b>					
Forest Advance	51,877,991.00				51,556,728.00
Festival Advance	2,650,780.00				4,914,235.00
Car advance	33,600.00				12,000.00
Interest Car Advance	-				-
Scooter Advance	158,426.00				19,944.00
Interest Scooter Advance	-				-
Cycle Advance	-				-
Interest Cycle Advance	-				-
House Building Advance (HBA)	1,186,525.00				109,073.00
Interest House Building Advance	-				-
TA Advance	21,074,408.00				21,855,366.00
LTC Advance	8,771,417.00				9,410,047.00
TTA Advance	1,908,509.00				1,928,097.00
Medical Advance	2,591,272.00				2,534,664.00
Pay Advances	247,716.00				813,285.00
Computer Advance	63,316.00				-
Etc. (Please specify)	599,624.00	91,163,584.00			149,308.00
					776,907.00
					94,079,854.00









## 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, 2014 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 Institute 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. Those 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. Further to our comments given above & comments in the annexure referred to above, 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 most of 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.
  - (iii) The balance sheet & profit and loss 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 :-

- a. The society is not capitalizing the Fixed Assets purchased from the Fund received for Projects and One Time Special Grant since its inception. During the year 2013-14, the society purchased a total fixed assets of Rs. 7,79,50,629/- 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	6,13,92,160/-
2	Project Funds	1,65,58,469/-
TOTAL		7,79,50,629/-

- b. 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.
- c. *No Financial & stock records are maintained for capital assets acquired or constructed out of grants received.*





The said accounts read together with the Significant Accounting & Management Policies and Contingent Liability and Notes on Accounts in Schedule 25 & 26 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 company as at 31.03.2014;  
and
- ii) In the case of the profit and loss account, of the profit for the year ended on that date.

Place: Dehradun

Date: 07/11/2014

For **P. K. SINGHAL & CO.**  
Chartered Accountants  
  
P. K. Singhal  
(Partner)  
M. No. 073882  
Firm Reg. No. 05051C

**BALANCE SHEET OF CONTROLLER, PENSION CELL, OF  
(GPE, GSLIS, PENSION SCHEME AND NEW PENSION SCHEME, )  
INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN  
AS ON 31ST MARCH, 2014**

**SCHEDULE 24**


(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHE- DULE	CURRENT YEAR AS ON 31.03.2014		PREVIOUS YEAR AS ON 31.03.2013	
PENSIN CELL FUND ACCOUNT					
GENERAL PROV. FUND A/C	24 -A	549,628,835.38		497,761,806.38	
GSLIS A/C	24 -A	851,866.96		597,708.96	
PENSION A/C	24 -A	1,188,118,975.99		1,147,390,258.64	
NEW PENSION FUND A/C	24 -A	3,410,584.00		2,837,910.00	1,648,587,683.98
ICFRE PHS		8,352,423.00			
			1,750,362,735.33		
<b>TOTAL</b>		1,750,362,735.33	1,750,362,735.33	1,648,587,683.98	1,648,587,683.98
FIXED ASSETS					
			-		-
CURRENT ASSETS LOANS & ADV. INVESTMENTS-OTHERS			1,685,689,289.00		1,603,594,730.18
CASH & BANK BALANCES:			64,673,446.33		44,992,953.80
<b>TOTAL</b>		0.00	1,750,362,735.33	-	1,648,587,683.98
SIGNIFICANT ACCOUNTING POLICIES		25			
CONTINGENT LIABILITIES AND NOTES ON		26			

  
DR. ASHWANI KUMAR (Director General, ICFRE)

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

  
SH. VIVEK KHANDEKAR, (Asstt. Director General, Admin., ICFRE)

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



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

  
(P.K.SINGHAL) Partner  
Chartered Accountant  
Membership No. 73682  
DATED: 7TH NOVEMBER, 2014  
PLACE: DEHRADUN

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**DETAILS OF PENSION FUND AS ON 31ST MARCH 2014**

**SCHEDULE - 24 'A'**

(As Per Annexure 'B')	GPF	GSLIS	PENSION	NEW PENSION	ICFREPHS	TOTAL
Opening	497,761,806.38	597,708.96	1,147,390,258.39	2,837,910.00	0.00	1,648,587,683.73
Add : Excess Of Income Over Expenditure	42,480,523.00	27,740.00	222,972,707.60	138,681.00	10,093,404.00	275,713,055.60
Add : Tfd from General Fund		0.00	116,990.00	0.00	0.00	116,990.00
Saving Fund under GSLIS		1,268,218.00				1,268,218.00
Death Claim		501,602.00				501,602.00
Received from FAO	685,591.00		4,542,097.00			5,227,688.00
Subscription/contribution	117,723,558.00	1,631,529.00			2,277,400.00	121,632,487.00
New Pension Scheme/LSPC			855,136.00	10,370,583.00		11,225,719.00
Misc. receipts	0.00	169,826.00	0.00	255.00	0.00	170,081.00
<b>TOTAL:</b>	<b>118,409,149.00</b>	<b>3,571,175.00</b>	<b>5,397,233.00</b>	<b>10,370,838.00</b>	<b>2,277,400.00</b>	<b>140,025,795.00</b>
Less :						
Advances to instt.					1,630,000.00	1,630,000.00
Death Claim Paid		394,853.00				394,853.00
Saving Fund		1,162,334.00				1,162,334.00
Subscription to LIC		1,617,739.00				1,617,739.00
GPF Advance Reimbursement	29,900,073.00					29,900,073.00
GPF Part/Final Payment	50,203,550.00					50,203,550.00
GPF Final Payment	28,913,771.00					28,913,771.00
Pensionary Benefit paid			153,467,452.00			153,467,452.00
Paid to NSDL on A/c of NPS Contr.				9,936,830.00		9,936,830.00
DCRG			34,290,761.00			34,290,761.00
ISO Charges/Miscellaneous Payments	5,199.00	169,841.00	0.00	15.00	17,577.00	192,632.00
Transfer to revenue			0.00		2,370,804.00	2,370,804.00
<b>TOTAL:</b>	<b>109,022,593.00</b>	<b>3,344,757.00</b>	<b>187,758,213.00</b>	<b>9,936,845.00</b>	<b>4,018,381.00</b>	<b>314,080,789.00</b>
<b>TOTAL:</b>	<b>549,628,685.38</b>	<b>851,866.96</b>	<b>1,188,118,975.99</b>	<b>3,410,584.00</b>	<b>8,352,423.00</b>	<b>1,750,362,735.33</b>

*[Signature]*  
 DR. ASHWANI KUMAR (Director General, ICFRE)

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

*[Signature]*  
 SH. VIVEK KHANDEKAR, (Asstt. Director General, Admin., ICFRE)

*[Signature]*  
 SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)



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

*[Signature]*  
 P.K.SINGHAL Partner  
 Chartered Accountant  
 Membership No. 73882  
 DATED: 7TH NOVEMBER, 2014  
 PLACE: DEHRADUN



**CONTROLLER, PENSION CELL, OF (GPF, GSLS, PENSION SCHEME AND NEW PENSION SCHEME, ICFRE-PHS.)  
INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2014**

**SCHEDULE 24**

CORTUS/CAPITAL FUND AND LIABILITIES	SCHE- DULE	CURRENT YEAR 31.03.2014		AS ON RS.	PAYMENT	AMOUNT RS.	TOTAL AMOUNT (Amount- Rs.) RS.
		RS.	RS.				
Opening Balance as on 01.04.2013						29,900,073.00	
Cash in hand					GPF reimbursement to DDO's	50,203,590.00	
Cash at Bank		44,992,954			GPF Part Final payment	28,913,771.00	
F.D.R. Account		1,603,594,730	1,648,587,681		GPF Final payment	394,853.00	
Amount recd. from DDO, Admin (Revenue)		114,628,850			Death Claims paid	1,162,324.00	
Amount recd. From PAQ(F) on a/c of GPF trans.		685,591			Saving fund paid	1,617,799.00	
amount recd. From various DDO's on a/c of GPF subs		117,723,558.00			Amount of premium to LIC for GSLS Subscription	153,467,452.00	
amount recd. From DIX; admin on a/c of PHS contribution & membership		72,277,400.00			Pensionary benefit paid	34,290,761.00	
Closer of New Pension account Bank & FDR interest					Reimbursement of DCRG, Pension to various DDO's	9,906,830.00	
Amount received on a/c of saving funds under GSLS		148,060,677.00			Contribution to NSDL	2,563,436.00	
Amount received on a/c of death claim under GSLS		2,899,747.00			Miscellaneous Payment (GPF A/c)	1630000	
Subscription from various DDO's prozata pensionary benefits received from PAQ(F)		501,602.00			Advance payment to instituet for P4		
amount received from various DDO's on a/c of Pension contribution		4,542,097.00			Closing Balance as on 31.03.2014		
amount received from various DDO's on a/c of Pension contribution for NPS		3,023,529.00			Cash-in-hand	64,673,446.33	
amount received from other departments on a/c of pensionary benefits (LSPC)		10,470,583.00			Name of Component		
Misc. receipts		855,136.00			Cash at Bank with different Institutes/Units		
		287,071.00			Plan (GPF)/Revenue/Project		
				415,855,840.60	Name of Component		2,064,443,524.33
<b>TOTAL</b>				<b>2,064,443,524.33</b>	FDRS	1,685,689,289	2,064,443,524.33



FOR P.K.SINGHAL & CO.,  
CHARTERED ACCOUNTANTS  
*P.K. Singhal*  
P.K.SINGHAL, Partner  
Chartered Accountant  
Membership No. 73682  
DATED: 7TH NOVEMBER, 2014  
PLACE: DEHRADUN

Dr. ASHWANI KUMAR (Director General, ICFRE)  
*Ashwani Kumar*  
Dr. S.P. SINGH, (Dy. Director General, Admin., ICFRE)  
*S.P. Singh*  
SH. VIVEK KHANDERAR, (Asstt. Director General, Admin., ICFRE)  
*Vivek Khanderar*  
SMT. VIJAY DHASMANA (Under Secretary, Budget, ICFRE)  
*Vijay Dhasmana*

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

**SCHEDULE 24- "B"**

**PENSION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014**

INCOME		AMOUNT
<b>GRANT IN AID</b>		
Received through DDG(A)MIND		117,652,328.68
Received from Revenue ICFRE		105,328,529.08
Interest		
	<b>TOTAL</b>	<b>222,972,797.60</b>
EXPENDITURE		AMOUNT
Expenditure		
Excess Of Income Over Expenditure		222,972,797.60
	<b>TOTAL</b>	<b>222,972,797.60</b>

**G.P.S INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014**

INCOME		AMOUNT
Interest & Dividend		42,480,523.00
	<b>TOTAL</b>	<b>42,480,523.00</b>
EXPENDITURE		AMOUNT
Excess Of Income Over Expenditure		42,480,523.00
	<b>TOTAL</b>	<b>42,480,523.00</b>

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

**SCHEDULE 24- "C"**

**G.S.R.S INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014**

INCOME		AMOUNT
Interest		27,740.00
	<b>TOTAL</b>	<b>27,740.00</b>
EXPENDITURE		AMOUNT
Excess Of Income Over Expenditure		27,740.00
	<b>TOTAL</b>	<b>27,740.00</b>

**NEW PENSION ACCOUNT INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2014**

INCOME		AMOUNT
Interest		138,681.00
	<b>TOTAL</b>	<b>138,681.00</b>
EXPENDITURE		AMOUNT
Excess Of Income Over Expenditure		138,681.00
	<b>TOTAL</b>	<b>138,681.00</b>

**H. TRUSTS INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2014**

INCOME		AMOUNT
Received from Revenue ICFRE		10,000,000.00
Interest		93,404.00
	<b>TOTAL</b>	<b>10,093,404.00</b>
EXPENDITURE		AMOUNT
Excess Of Income Over Expenditure		10,093,404.00
	<b>TOTAL</b>	<b>10,093,404.00</b>

