

No. 832 /2-11/2020-FRIDU  
Forest Research Institute Deemed to be University  
P.O. I.P.E., Kaulagarh Road, Dehradun  
Dehradun- 248195

Dated: 08 December, 2020

To

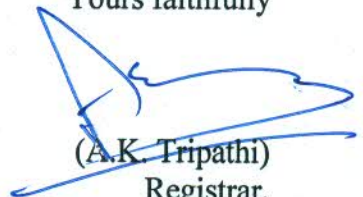
The Secretary,  
University Grants Commission,  
Bahadur Shah Zafar Marg,  
New Dehhi 110 002

Subject: Minutes of the meeting of Finance Committee and Balance Sheet for the year 2019-20 of FRI Deemed to be University-reg.

Sir,

Kindly find enclosed herewith the Minutes of the meeting of Finance Committee of FRI Deemed to be University for the year 2020- 21 and Balance sheet of the University for the year 2019-20 duly audited by Chartered Accountant for your information.

Yours faithfully



(A.K. Tripathi)  
Registrar,

FRI Deemed to be University

Encl As above.

## Forest Research Institute Deemed to be University

### Minutes of the meeting of the Finance Committee FRI (Deemed) University held on 16th July, 2020

Meeting of the Finance Committee was held on 16.07.2020 (09.00 AM ) in the Director's Meeting Room. The following were present in the meeting: -

- |   |   |                  |
|---|---|------------------|
| 1. Shri A.S. Rawat, Director, FRI & VC, FRIDU | - | Chairman         |
| 2. Shri R.K. Bajpai, ADG (Admin), ICFRE       | - | Member           |
| 3. Dr H.S. Ginwal, Dean (A), FRIDU            | - | Member           |
| 4. Dr. G.S. Rawat, Ex-Dean, WII               | - | Member           |
| 5. Dr. A.K. Tripathi, Finance Officer, FRIDU  | - | Member Secretary |

At the outset, Member Secretary welcomed the Chairman and the members. Thereafter Dr A.K. Tripathi, Registrar, FRI Deemed to be University Ex-Officio Finance Officer submitted the agenda note to the Honorable members. He also presented the expenditure of 2019-20 and the estimates of expenditure for the current financial year (2020-2021).

#### Agenda Item No.1:- To pass the financial expenditure for the year 2019-2020.

#### Resolution No.1

Having gone through the agenda Item No.1, the committee approved the expenditure statement and Balance Sheet submitted by the DDO/Finance Officer, FRI Deemed to be University for the year 2019-2020.

Year 2019-2020		
Head	Proposed Expenses in the year 2019-2020 Rs. (in lakhs)	Actual expenditure for the year 2019-2020 Rs. (in lakhs)
Fee	3.50	2.91
OE	77.00	60.21
Wages	185.00	184.11
Maintenance of Building, Classrooms and other student facilities etc.	25.00	12.37
Maintenance of Vehicle	5.00	4.51
Scholarship	3.50	3.40
T.E	27.00	26.96
Honorarium (Ext)	20.00	23.39
Honorarium (Int)	20.00	20.01
Library Books	1.00	-
<b>TOTAL</b>	<b>367.00</b>	<b>337.87</b>

(A.K. Tripathi)  
Registrar,  
FRI Deemed to be University

(A.S. Rawat), IFS  
Director, FRI/VC, FRIDU



**Agenda Item No.2:- To pass the estimate Income & financial expenditure for the year 2020-2021.**

**Resolution No.2**

Having gone through the agenda Item No.2 the Finance Committee approved following Income & estimates of expenditure for the year 2020-2021. It was resolved that the Vice Chancellor, FRIDU and the Chairman Finance Committee may re- appropriate the funds within the heads of account if need arises. However, the overall expenditure may not exceed the amount approved by the Finance Committee.

**ESTIMATED INCOME FOR THE YEAR 2020-21**

<u>Head</u>	<u>Amount in lakhs (Approx.)</u>
Fee from MSc Students	150.00
Project Training Fee	-
SAARC Fee	-
Ph.D Fee	60.00
MS.c & Ph.D Entrance Fee	29.00
Fee from Foreign Students	-
Bank Interest (Accrued)	85.00
<b>Total</b>	<b>324.00</b>

**Proposed Expenses in the year 2020-2021**

<u>Head</u>	<u>Proposed Expenses in the year 2020-2021</u>
Fee	3.00
OE	60.00
Wages	175.00
Maintenance of Building, Classrooms and other student facilities etc.	05.00
Maintenance of Vehicle	4.50
Scholarship	3.50
T.E	10.00
Honorarium (Ext)	24.00
Honorarium (Int)	21.00
<b>TOTAL</b>	<b>306.00</b>



(A.K. Tripathi)  
Registrar,  
FRI Deemed to be University



(A.S. Rawat),IFS  
Director, FRI/VC, FRIDU

**Agenda Item No.3:** To consider the issue of utilization of accrued interest on corpus of Forest Research Institute Deemed to be University.

**Resolution No.3:**


Having gone through the agenda Item no. 3, the Finance Committee considered and approved the utilization of accrued interest for upgradation of laboratories/honorarium to Internal / External faculty/Junior Consultant /study tours /Library books/ maintenance of infrastructure (Building/Classrooms/Roads)/ scholarship/ Wages to contractual staff and other facilities for students/Ph.D. Scholars for another three year w.e.f 21<sup>st</sup> August, 2020 to 20<sup>th</sup> August 2023.

**Agenda Item No 4.** To pass the expenditure under grant "Forestry Education" for the year 2019-20.

**Resolution No .4:**

Having gone through the agenda Item no. 4, the Finance Committee approved the expenses Rs. 30,570/- out of Rs. 0.50 lakh under grant "Forestry Education" for the year 2019-20.

The meeting ended with thanks to chair.

  
(A.K. Tripathi)  
Registrar,  
FRI Deemed to be University

  
(A.S. Rawat), IFS  
Director, FRI/VC, FRIDU



**FORM NO.10B**

[See Rule 17B]

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS INSTITUTIONS**

We have examined the Balance Sheet of FRI Deemed to be University, Dehradun (PAN :- AAATF2557P) as at 31<sup>st</sup> March, 2020 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said University.

Read with Significant Accounting Policies and Notes on Accounts, we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept at the office of the above named University so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information and explanations given to us, read with Significant Accounting Policies and Notes on Accounts, the said accounts give a true and fair view:

- (a) in the case of the Balance Sheet, of the state of affairs of the above named University as at 31<sup>st</sup> March, 2020 and
- (b) In the case of Income & Expenditure Account Surplus for the accounting year ending on 31<sup>st</sup> March 2020.

The prescribed particulars are annexed hereto.

FOR LOVESH KALRA & CO.,  
CHARTERED ACCOUNTANTS

FIRM REG. NO. 016432C

(LOVESH KALRA)  
M.NO. 416001  
FCA PARTNER



Place : Dehradun  
Dated : 06.07.2020



**ANNEXURE**  
**STATEMENT OF PARTICULARS**

Name : FRI DEEMED TO BE UNIVERSITY  
Address : DEHRADUN  
Accounting year ended : 31<sup>ST</sup> MARCH 2020

**I. Application of Income for charitable or religious purposes.**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	:	Rs. 3,45,27,030.59/-
2.	Whether the trust/institution has exercised the option under clause(2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	:	Nil
3.	Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from the property held under wholly/trust/institution for such in part only purposes.	:	Rs. 42,20,212.92/-
4.	Amount of income eligible for exemption under section 11(1)(c ). (Give details)	:	Nil
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).	:	Nil
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	:	N.A.
7.	Whether any part of income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	:	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year--		
a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	:	No
b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	:	No

Contd..2





(2)

c)	Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, details thereof.	:	No
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**II. Application or use of income or property for the benefit of persons referred to in section 13(3)**

1.	Whether any part of the income or property of the trust/institution was lent, or continued to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and nature of security, if any.	:	No
2.	Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any.	:	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	:	No
4.	Whether the services of the trust/institution were made available to any such person during the previous year ? If so, give details thereof together with remuneration or compensation received, if any	:	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	:	No
6.	Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.	:	No
7.	Whether any income or property of the trust/institution was delivered during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so delivered.	:	No
8.	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	:	No

Contd..3





(3)

**III. Investments held at any time during the previous year(s) in concern in which persons referred to in section 13(3) have a substantial interest**

S. No.	Name & address of the concern	Where the concern if a company, number and class of shares held	Normal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5% of the concern during the previous year—say, Yes/No
1	2	3	4	5	6
	NIL				
Total					

This is Annexure which is referred to in the Audit Report of date. The annexure has been prepared by the officer of the Trust who has certified the persons covered by the provisions of section 13(3). The particulars in the annexure have been broadly verified in the light of the aforesaid certificate as also the information and explanations given by the officer and the statement of accounts for the year ended 31<sup>st</sup> March 2020 certified by us.

**FOR LOVESH KALRA & CO.,  
CHARTERED ACCOUNTANTS,**

  
**(LOVESH KALRA)  
FCA PARTNER  
MEM NO. 416001**

**Place : Dehradun  
Dated : 06.07.2020**





**FRI DEEMED TO BE UNIVERSITY**  
**P.O - IPE, KAULAGARH ROAD, DEHRADUN-248195, UTTARAKHAND**  
**Receipts & Payments Account for the year ending 31st March, 2020**

Receipts	Amount	Payments	Amount
To Opening Balance		By Payments	
Cash in Hand	-	Annual Subscription Fee	49,000.00
Cash at Bank	516,294.41	Bank Charges	2,661.59
		Honorarium (Internal Faculty)	2,001,408.00
To Receipts		Honorarium (External Faculty)	2,338,804.00
Bank Interest	8,930,048.55	Maintenance of Building	1,237,000.00
Electricity & Water Charges	327,224.00	Maintenance of Vehicle	451,187.00
Hostel Rent Fees	796,825.00	Office Expenses	5,166,487.00
MSC Fee	18,048,866.96	Professional Charges	242,374.00
PHD Fees	7,534,525.00	Project Training Expense	851,916.00
Project Training Fees	2,076,500.00	Scholarship	340,000.00
Miscellaneous Receipts	195,330.00	Travelling Expenses	2,695,828.00
Decrease in Current Assets	214,841.00	Wages	18,411,659.00
		Fixed Assets Purchased	387,368.00
		Increase in Investments	831,099.84
		Decrease in Current Liabilities	1,771,056.00
		By Closing Balance	
		Cash in Hand	-
		Cash at Bank	1,862,606.49
	<b>38,640,454.92</b>		<b>38,640,454.92</b>

Annexed to the balance sheet of even date

For FRI Deemed to be University



(Sh. A.N. Tripathi)  
Finance Officer/DDO,  
FRI Deemed to be University

counter signed



(Mr. Arun Singh Rawat)  
Director, FRI &  
V.C. FRI Deemed to be University

As per our separate report of  
even date annexed

For M/s Lovesh Kalra & Co.  
Chartered Accountants



Lovesh Kalra  
Chartered Accountant  
FCA PARTNER  
M.NO : 416001

Place : Dehradun  
Dated : 06.07.2020

**FRI DEEMED TO BE UNIVERSITY**  
**P.O - IPE, KAULAGARH ROAD, DEHRADUN-248195, UTTARAKHAND**  
**Income & Expenditure Account for the year ending 31st March, 2020**

Expenditure	Amount	Income	Amount
To Annual Subscription Fee	49,000.00	By Bank Interest	8,930,048.55
To Bank Charges	2,661.59	By Electricity & Water Charges	327,224.00
To Honorarium (Internal Faculty)	2,001,408.00	By Hostel Rent Fees	796,825.00
To Honorarium (External Faculty)	2,338,804.00	By MSC Fee	18,048,866.96
To Maintenance of Building	1,237,000.00	By PHD Fees	7,534,525.00
To Maintenance of Vehicle	451,187.00	By Project Training Fees	2,076,500.00
To Office Expenses	5,166,487.00	By Induction Training	837,924.00
To Professional Charges	242,374.00	By Miscellaneous Receipts	195,330.00
To Project Training Expense	851,916.00		
To Scholarship	340,000.00		
To Travelling Expenses	2,695,828.00		
To Wages	18,411,659.00		
To Depreciation	960,163.00		
To Surplus	3,998,755.92		
<b>Total</b>	<b>38,747,243.51</b>	<b>Total</b>	<b>38,747,243.51</b>

Annexed to the balance sheet of even date

As per our separate report of  
even date annexed

For FRI Deemed to be University

counter signed

For M/s Lovesh Kalra & Co.  
Chartered Accountants

(Sh. A.K. Tripathi)  
Finance Officer/DDO,  
FRI Deemed to be University

(Mr. Arun Singh Rawat)  
Director, FRI &  
V.C. FRI Deemed to be University

Lovesh Kalra  
Chartered Accountant  
FCA PARTNER  
M.NO : 416001

Place : Dehradun  
Dated : 06.07.2020



**FRI DEEMED TO BE UNIVERSITY**  
**P.O - IPE, KAULAGARH ROAD, DEHRADUN-248195, UTTARAKHAND**


**Balance Sheet as on 31st March, 2020**

<b>Previous Year Amount. (Rs.)</b>	<b>Particulars</b>	<b>Sch.</b>	<b>Current Year Amount. (Rs.)</b>
<u><b>Sources of Funds</b></u>			
6,846,536.00	Fixed Assets Fund	A	6,273,741.00
131,938,215.64	General Fund	B	136,509,766.56
837,924.00	Unutilized Grant (Induction Training)	C	-
6,020,125.00	Current Liabilities & Provisions	D	4,249,069.00
<b>145,642,800.64</b>	<b>Total</b>		<b>147,032,576.56</b>

<u><b>Application of Funds</b></u>			
6,868,111.00	Fixed Assets	E	6,295,316.00
136,308,485.23	Investment	F	137,139,585.07
2,466,204.41	Current Assets, Loans & Advances	G	3,597,675.49
<b>145,642,800.64</b>	<b>Total</b>		<b>147,032,576.56</b>


**Significant Accounting Policy and Notes on  
Accounts as per Annexure**

**For FRI Deemed to be University**

  
**(Sh. A.K. Tripathi)**  
**Finance Officer/DDO,**  
**FRI Deemed to be University**


**Place : Dehradun**  
**Dated : 06.07.2020**

**counter signed**

  
**(Mr. Arun Singh Rawat)**  
**Director, FRI &**  
**V.C. FRI Deemed to be University**

**As per our separate report of  
even date annexed**

**For M/s Lovesh Kalra & Co  
Chartered Accountants**

  
**Lovesh Kalra**  
**Chartered Accountant**  
**FCA PARTNER**  
**M.NO : 416001**



**FRI DEEMED TO BE UNIVERSITY**  
**P.O - IPE, KAULAGARH ROAD, DEHRADUN-248195, UTTARAKHAND**

**Annexure "A" of Fixed Assets Fund forming part of Balance Sheet**

Fixed Assets Fund	
Opening Balance	6,846,536.00
Add: Capital Exp. Transferred from General Fund	387,368.00
	7,233,904.00
Less: Depreciation transferred to General fund	960,163.00
	6,273,741.00

**Annexure "B" of General Fund forming part of Balance Sheet**

Opening balance	131,938,215.64
Add: Surplus from I&E Account	3,998,755.92
	135,936,971.56
Less: Capital expenditure transferred to Capital Fund	387,368.00
	135,549,603.56
Add: Depreciation transferred from Capital Fund	960,163.00
	136,509,766.56

**Annexure "C" of Unutilized Grant for Induction Training.**

Opening Balance	837,924.00
Add: Received	
Less: Utilized	837,924.00
Closing Balance	-

**Annexure "D" of Current Liabilities forming part of Balance Sheet**

1 Fellowship	3,073,053.00
2 Security	648,016.00
3 Awards (Head Path.)	10,000.00
4 Living Allowance For Myanmar Students	500,000.00
5 SAARC Caution Money	18,000.00
<b>Total</b>	<b>4,249,069.00</b>





**Annexure "F" of investments forming part of Balance Sheet**

Account Number	Amount
1 FDR SBI A/c 38311877863	6,274,695.00
2 R SBI A/c 38311880865	5,334,719.00
3 FDR SBI A/c 38311881632	5,685,151.00
4 FDR SBI A/c 38324155377	213,169.00
5 FDR SBI A/c 39023099051	17,257.00
6 FDR SBI A/c 38311879713	6,274,695.00
7 FDR SBI A/c 38484567330	7,182,948.00
8 FDR SBI A/c 38484569337	7,422,474.00
9 FDR SBI A/c 38850746107	12,319.00
10 FDR SBI A/c 389913153400	192,274.00
11 FDR SBI A/c 31288182140	20,474.07
12 FDR SBI A/c 39090505019	135,414.00
13 FDR UBI A/c 496903030119071	53,639.00
14 FDR UBI A/c 496903030122089	661,610.00
15 FDR UBI A/c 496903030122142	6,791,428.00
16 FDR UBI A/c 496903030122148	6,789,139.00
17 FDR UBI A/c 496903030122151	6,787,994.00
18 FDR UBI A/c 496903030122153	6,786,850.00
19 FDR UBI A/c 496903030122154	7,405,256.00
20 FDR UBI A/c 4969030301222640	6,349,572.00
21 FDR UBI A/c 4969030301222642	6,349,572.00
22 FDR UBI A/c 4969030301222643	6,349,572.00
23 FDR UBI A/c 4969030301222644	6,348,501.00
24 FDR UBI A/c 4969030301222645	6,348,501.00
25 FDR UBI A/c 4969030301222646	6,348,501.00
26 FDR UBI A/c 4969030301222692	8,113,806.00
27 FDR UBI A/c 4969030301222693	8,113,806.00
28 FDR UBI A/c 4969030301222695	8,731,060.00
29 SBI TDR Investment	45,189.00
<b>Total</b>	<b>137,139,585.07</b>

**Annexure "G" of Current Assets, Loans & Advances forming part of Balance Sheet**

1 Advance- Sh. K.P. Singh	7,000.00
2 Advance- Sh. Manoj Kumar, Technical Officer	6,935.00
3 Advance- Smt. Mridula Negi, Programme Coordinator	5,000.00
4 Advance - Sh. A K Tripathi, Registrar	38,687.00
5 Advance - Sh. S.P. Mangain, Incharge	10,000.00
6 Advance - Sh. Vipin Prakash, Hostel Warden	19,020.00
7 Tour Advance - Smt. Bhawana Singh	13,706.00
8 Tour Advance - Sh. Maneesh Bhandari	3,000.00
9 Tour Advance- Smt. Mridula Negi, Programme Coordinator	61,300.00
10 Tour Advance- Sh. Vikas Rana	3,000.00
11 Caution Money	1,021,577.00
12 TDS A.Y. 2007-08	61,224.00
13 TDS A.Y. 2008-09	54,433.00
14 TDS F.Y. 2014-15	29,610.00
15 TDS A.Y. 2019-20	132,849.00
16 TDS A.Y. 2020-21	267,728.00
17 Cash at Bank	
SBI Telbhawan A/c 8545	526,761.51
UBI A/c 3316	1,335,844.98
<b>Total</b>	<b>3,597,675.49</b>

For FRI Deemed to be University

counter signed

(Sh. A.K. Tripathi)  
Finance Officer/DDO,  
FRI Deemed to be University

(Mr. Arun Singh Rawat)  
Director, FRI &  
V.C. FRI Deemed to be University

Place : Dehradun  
Dated : 06.07.2020

For M/s Lovesh Kalra & Co.  
Chartered Accountants

Lovesh Kalra  
Chartered Accountant  
FCA PARTNER  
M.NO : 416001



## Annexure "E" of Fixed Assets forming part of Balance Sheet

S. No.	Assets	Opening Balance as on 01.04.2019	Additions during the year		Disposal/Sale/ Adjustment during the year	Total	Rate of Dep	Depreciation	Closing balance as on 31.03.2020
			1st Half	2nd Half					
1	Machinery & Office Equipments								
	PA Systems (Field)	2,560.00				2,560.00	15%	384.00	2,176.00
	Diesel Generator Set	21,651.00				21,651.00	15%	3,248.00	18,403.00
	Nylon Alpine Tent	3,596.00				3,596.00	15%	539.00	3,057.00
	Telephone Instruments	6,990.00				6,990.00	15%	1,049.00	5,941.00
	Telephone		5,400.00			5,400.00	15%	810.00	4,590.00
	Plan Phone (EPABX)	3,790.00				3,790.00	15%	569.00	3,221.00
	White/Green Board	11,274.00				11,274.00	15%	1,691.00	9,583.00
	Typewriter	616.00				616.00	15%	92.00	524.00
	Projection Screen	1,303.00				1,303.00	15%	195.00	1,108.00
	Projection Trolley (Wooden)	1,523.00				1,523.00	15%	228.00	1,295.00
	Ravi Altimeter	871.00				871.00	15%	131.00	740.00
	Academic Gown	18,837.00				18,837.00	15%	2,826.00	16,011.00
	Brief case	440.00				440.00	15%	66.00	374.00
	Newspaper Stand	3,586.00				3,586.00	15%	538.00	3,048.00
	Chapati Plate	2,403.00				2,403.00	15%	360.00	2,043.00
	Gym	11,379.00				11,379.00	15%	1,707.00	9,672.00
	Equipments	253,995.00				253,995.00	15%	38,099.00	215,896.00
	Air Conditioner	219,691.00	151,470.00			371,161.00	15%	55,674.00	315,487.00
	Refridgerator	101,297.00				101,297.00	15%	15,195.00	86,102.00
	R O System	209,102.00				209,102.00	15%	31,365.00	177,737.00
	Fire Extinguishers		141,883.00			141,883.00	15%	21,282.00	120,601.00
2	Electrical Equipments								
	Voltage stabilizer (1KVA)	1,685.00				1,685.00	15%	253.00	1,432.00
	UPS	55,052.00				55,052.00	15%	8,258.00	46,794.00
	Voltage stabilizer 'ACS'- 4KVA	1,435.00				1,435.00	15%	215.00	1,220.00
	Voltage stabilizer (2KVA)	6,307.00				6,307.00	15%	946.00	5,361.00
	Conference System	12,673.00				12,673.00	15%	1,901.00	10,772.00
	Room Cooler	25,954.00				25,954.00	15%	3,893.00	22,061.00
	Heat Convector Blower	1,016.00				1,016.00	15%	152.00	864.00
	Vacuum Cleaner	594.00				594.00	15%	89.00	505.00
	Heat Piller	2,853.00		18,497.00		21,350.00	15%	1,815.00	19,535.00
	Air Conditioner (Kompate)	16,894.00				16,894.00	15%	2,534.00	14,360.00
	Invertor	14,124.00				14,124.00	15%	2,119.00	12,005.00
	Refridgerator 2	14,147.00				14,147.00	15%	2,122.00	12,025.00
	Water Cooler	21,581.00				21,581.00	15%	3,237.00	18,344.00
	UPS 5 KVA	11,852.00				11,852.00	15%	1,778.00	10,074.00
	Paper Shredder 1000cc	1,828.00				1,828.00	15%	274.00	1,554.00
	GPS Equipments	23,155.00				23,155.00	15%	3,473.00	19,682.00
	Invertor Battery	21,498.00				21,498.00	15%	3,225.00	18,273.00
	Pedestal fan	3,624.00				3,624.00	15%	544.00	3,080.00
	Water Lifting Pump 1.5HP	33,665.00				33,665.00	15%	5,050.00	28,615.00
	Micro Phone & Cable	14,824.00				14,824.00	15%	2,224.00	12,600.00
	Water Haeter	27,565.00				27,565.00	15%	4,135.00	23,430.00
	DVD Player	507.00				507.00	15%	76.00	431.00
	Fax Printer Scanner Copier	744.00				744.00	15%	112.00	632.00
	Laser Jet Printer	748.00				748.00	15%	112.00	636.00
	Fax Machine	13,550.00				13,550.00	15%	2,033.00	11,517.00
	Photocopier Machine 2060	12,679.00				12,679.00	15%	1,902.00	10,777.00
	Laser Printer Samsung	4,615.00				4,615.00	15%	692.00	3,923.00
	Automatic Slide Projector	12,272.00				12,272.00	15%	1,841.00	10,431.00
	Audio Visual Chairs	8,960.00				8,960.00	15%	1,344.00	7,616.00
	LCD Projector	173,825.00		24,999.00		198,824.00	15%	27,949.00	170,875.00
	Color TV	2,453.00				2,453.00	15%	368.00	2,085.00
	Over Head Projector 1	1,205.00				1,205.00	15%	181.00	1,024.00
	Over Head Projector 2	10,955.00				10,955.00	15%	1,643.00	9,312.00
	Digital Camera	2,913.00				2,913.00	15%	437.00	2,476.00
	Video Camera (Handy Cam)	4,523.00				4,523.00	15%	678.00	3,845.00
	DLP Multimedia Projector	93,497.00				93,497.00	15%	14,025.00	79,472.00
	Laser Printer _ LPB-1210	3,339.00				3,339.00	15%	501.00	2,838.00
	Television	3,680.00				3,680.00	15%	552.00	3,128.00
	Laser Jet Printer HP	5,732.00				5,732.00	15%	860.00	4,872.00
	Aqua Guard Purifier	1,069.00				1,069.00	15%	160.00	909.00
	DLP Multimedia projector XD 500	17,665.00				17,665.00	15%	2,650.00	15,015.00
	Electronic Weighing Machine	1,317.00				1,317.00	15%	198.00	1,119.00
	LED TV	153,283.00				153,283.00	15%	22,992.00	130,291.00
	Printer	55,688.00				55,688.00	15%	8,353.00	47,335.00
	CCTV	292,255.00				292,255.00	15%	43,838.00	248,417.00
	Toshiba Photocopier Machine	62,812.00				62,812.00	15%	9,422.00	53,390.00
	Projector	128,001.00		24,999.00		153,000.00	15%	21,075.00	131,925.00
	Web Cam	1,827.00				1,827.00	15%	274.00	1,553.00
	Biometric Machine	24,193.00				24,193.00	15%	3,629.00	20,564.00





<b>4 Furniture &amp; fixtures</b>					
Steel Filing Cabinet	30,793.00	30,793.00	10%	3,079.00	27,714.00
Plastic Desk cum Chairs	9,865.00	9,865.00	10%	987.00	8,878.00
Revolving Chair	2,450.00	2,450.00	10%	245.00	2,205.00
Printer Table	3,202.00	3,202.00	10%	320.00	2,882.00
Center Table Glass Top	128,567.00	128,567.00	10%	12,857.00	115,710.00
Steel Almirah	77,552.00	77,552.00	10%	7,755.00	69,797.00
Computer Chair	22,603.00	22,603.00	10%	2,260.00	20,343.00
Computer Table	102,946.00	102,946.00	10%	10,295.00	92,651.00
Sofa Laltana	514.00	514.00	10%	51.00	463.00
Godrej Desk cum Chair	115,929.00	115,929.00	10%	11,593.00	104,336.00
Office Table Godrej	24,024.00	24,024.00	10%	2,402.00	21,622.00
Godrej Premium Chair (Blue)	3,901.00	3,901.00	10%	390.00	3,511.00
Godrej Tabular Chair 7 B	8,459.00	8,459.00	10%	846.00	7,613.00
Godrej Steel Book Case	13,725.00	13,725.00	10%	1,373.00	12,352.00
Godrej Class Room Chair	16,385.00	16,385.00	10%	1,639.00	14,746.00
Godrej Executive Chair (H Back)	9,163.00	9,163.00	10%	916.00	8,247.00
Godrej Executive Chair (Low back)	65,402.00	65,402.00	10%	6,540.00	58,862.00
File Rack (Multiflex)	5,099.00	5,099.00	10%	510.00	4,589.00
Bed Single (Wooden)	6,098.00	6,098.00	10%	610.00	5,488.00
Dressing Table (Wooden)	28,604.00	28,604.00	10%	2,860.00	25,744.00
Sliding Door Unit	7,626.00	7,626.00	10%	763.00	6,863.00
Moulded Chairs	7,710.00	7,710.00	10%	771.00	6,939.00
Moulded Tables	2,400.00	2,400.00	10%	240.00	2,160.00
Projection Trolley (Steel)	3,247.00	3,247.00	10%	325.00	2,922.00
Godrej Sofa Set (Single Seater)	16,635.00	16,635.00	10%	1,664.00	14,971.00
Godrej Dining Chairs	17,284.00	17,284.00	10%	1,728.00	15,556.00
Godrej Covered Executive Desk	30,073.00	30,073.00	10%	3,007.00	27,066.00
Godrej Modular Conference Table	50,224.00	50,224.00	10%	5,022.00	45,202.00
Sofa 3 Seater	80,388.00	80,388.00	10%	8,039.00	72,349.00
Furniture & fixtures	1,440,031.00	1,440,031.00	10%	144,003.00	1,296,028.00
Study Chairs	55,710.00	55,710.00	10%	5,571.00	50,139.00
Study Table	36,769.00	36,769.00	10%	3,677.00	33,092.00
Almirah	197,636.00	197,636.00	10%	19,764.00	177,872.00
Chairs	91,280.00	91,280.00	10%	9,128.00	82,152.00
Counter Table	52,821.00	52,821.00	10%	5,282.00	47,539.00
TT Table	67,062.00	67,062.00	10%	6,706.00	60,356.00
Sofa	88,582.00	88,582.00	10%	8,858.00	79,724.00
Fan	17,315.00	17,315.00	10%	1,732.00	15,583.00
Ladder	15,930.00	15,930.00	10%	1,593.00	14,337.00
		20,120.00			
<b>5 Computer &amp; accessories</b>					
Acer Computer					
Computer	339.00	339.00	40%	136.00	203.00
Laptop	5,188.00	5,188.00	40%	2,075.00	3,113.00
Software	82,603.00	82,603.00	40%	33,041.00	49,562.00
Wi Fi Modem & Accessories	14,600.00	14,600.00	40%	5,840.00	8,760.00
<b>6 Vehicles</b>					
Ambassador Car	18,056.00	18,056.00	15%	2,708.00	15,348.00
Bus	73,431.00	73,431.00	15%	11,015.00	62,416.00
Bus	223,533.00	223,533.00	15%	33,530.00	190,003.00
Cycle	522.00	522.00	15%	78.00	444.00
Bolero Car	666,186.00	666,186.00	15%	99,928.00	566,258.00
Maruti Dzire VDI	548,112.00	548,112.00	15%	82,217.00	465,895.00
	<b>6,868,111.00</b>	<b>318,873.00</b>	<b>68,495.00</b>	<b>-</b>	<b>7,255,479.00</b>
					<b>960,163.00</b>
					<b>6,295,316.00</b>

Annexed to the balance sheet of even date.

For FRI Deemed to be University



(Sh. A.K. Tripathi)

Finance Officer/DDO, FRI Deemed to be University

Place : Dehradun

Dated : 06.07.2020

counter signed

(Mr. Arun Singh Rawat)

Director, FRI &

V.C. FRI Deemed to be University

As per our separate report of even date annexed

For M/s Lovesh Kalra & Co.

Chartered Accountants



Lovesh Kalra

Chartered Accountant

FCA PARTNER

M.NO : 416001

## Schedule of Notes to Accounts

### DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2020

#### 1) Basis of Accounting:

The accounts have been prepared on historical cost basis as a going concern and are consistent with generally accepted accounting principles. All income and expenditure items having material bearing on the financial statement are recognized on accrual basis.

#### 2) Fixed Assets and Depreciation:

- Fixed assets are stated at historical costs. Costs comprises of purchase price and any attributable cost of bringing the assets to working condition its intended use.
- Depreciation has been provided as per written down value method at the rates and in the manner as prescribed under the income tax act, 1961 read with rules made there under, to reflect correct value of the fixed assets, as the management has the policy of charging the cost of fixed assets purchased/ acquired during the year to income and expenditure account.
- Purchase of fixed assets, after providing depreciation, has been show in the balance sheet by creating a corresponding "fixed assets capital fund".
- Fixed assets which are not is usable form or destroyed, has been shown in the balance sheet by creating a corresponding "fixed assets capital fund".

#### 3) Investments:

Investments are shown at cost. However, in the opinion of the management the same is, if realised, shall at least be equal to the amount at which these are stated in the balance sheet.

#### 4) Inventory:

The FRI Deemed to be University has kept no inventory.

#### 5) General fund:

The surplus of the current year has transferred from incomes and expenditure account to balance sheet under the head general fund account.



**6) Taxation:**

The society is registered U/S 12A of income tax Act 1961. No provision has been made for income-tax as the income of the Society is exempt u/s 11 of the Income Tax Act, 1961.

**7) Contingent liabilities:**

Contingent liabilities, if any, have not been provided for.

**FOR LOVESH KALRA & CO.,  
CHARTERED ACCOUNTANTS**

  
**(LOVESH KALRA)  
FCA PARTNER  
MEM. NO. 416001**



**Place : Dehradun  
Dated : 06.07.2020**