

## CHAPTER-XX

### AUDITED ANNUAL ACCOUNTS

The annual accounts for the year 1999-2000 of Indian Council of Forestry Research and Education, Dehra Dun were audited by M/s S.K. Matta Garg & Co., Chartered Accountants of Dehra Dun.

The details of the audited accounts alongwith the auditors report for the year 1999-2000 are presented in the following pages.

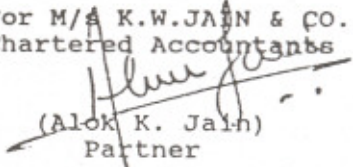
AUDITORS REPORT

We have examined the Balance Sheet of Indian Council of Forestry Research & Education, Dehra Dun as on 31st March, 2000 and also the relevant Income & Expenditure Account and Receipts & Payments Account for the year ending 31st March, 2000. Subject to Notes Annexed hereto:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit;
2. In our opinion proper books of accounts have been maintained by the council, so far as appears from our examination of books.
3. In our opinion and to the best of our information and subject to Notes annexed hereto the said Accounts give a true and fair view in case of:
  - i) Balance Sheet of the State of Affairs of the above named Council as on 31.03.2000.
  - ii) Income and Expenditure account of the Surplus for the year ended 31.03.2000.
  - iii) Receipts and Payments account for the receipts and payments during the year ended 31.03.2000.

Place : Dehradun  
Date : 28/11/2000

For M/s K.W.JAIN & CO.,  
Chartered Accountants

  
(Alok K. Jain)  
Partner



## INDIAN COUNCIL OF FORESTRY RESEARCH &amp; EDUCATION

## NOTES ANNEXED TO AUDIT REPORT

## 1. ACCOUNTING SYSTEMS AND POLICIES:

- a) Cash system of accounting has been followed by the council. Income and Expenses have been recognised on receipt/paid basis.
- b) Uniform accounting system has not been followed by all the units. eg.
- i) Recovery of water charges, electricity charges and telephone charges have been booked/credited under the head office expenses by some units while other units have booked these recoveries as revenue income and transferred to D.G. ICFRE, D.DUN.
- ii) Advances given have been directly debited to respective expenditure head of account, instead of being debited to 'Advance Account' eg. Travelling Advance, Forest Advance, advance given for purchase of equipments;

## 3. FIXED ASSETS :

- a) Uniform system of capitalising expenditure pertaining to Fixed Assets has not been followed by the units. In some instances recurring expenditure have been capitalised, whereas capital expenditure have been booked under recurring cost in some instances.
- b) Fixed Assets transferred to the Council from the erstwhile Forest Research Institute, have not been accounted in Books of Account.
4. Advances for Fixed Assets Rs.63745701/- is outstanding since previous years, for which no details are available.
5. Details for Revenue Receipts in Transit Rs.1059541.90 are not available and figure is not reconciled.
6. Following outstanding balances are not reconciled :

a. Amount Recoverable From PAO (F)	Rs. 7152800/-
b. Advances Recoverable from Staff	Rs.16729056/-
c. Amount Recoverable from Controller of Accounts ICFRE	Rs. 5443487/-



# K.W.JAIN & CO.

Chartered Accountants

Pritam Castle,  
Clock Tower, Dehra Dun  
Phones: 653664, 652643

7. Capital and Building Fund Rs.859621144/- pertains to previous years. No additions have been made to the fund on account of additions made to Fixed Assets. The Fund balance has not been reconciled with Total Fixed Assets.
8. General Fund Rs.1270303641.23 includes Liability on account of Staff Contributory Funds with Controller of Accounts (Pension Cell). This liability has not been determined/reconciled and shown separately.
9. Compliance with regard to mandatory provision for Tax Deduction at Source have not been strictly complied with.

Annexed to Audit Report of even date

for M/s.K.W.Jain & Co.,  
Chartered Accountants

Date : 28.11.2000  
Place : Dehra Dun



*(Alok K. Jain)*  
Partner

INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

Balance Sheet as on 31st March, 2000

Prev. Year	Liabilities	Amount	T. Amount	Prev. Year	Assets	Amount	T. Amount
859,621,144	Capital and Building Fund Last Balance		859,621,144.00	1,071,441,580	Fixed Assets		
	General Fund			139,518,978	As per Annexure 7		1,525,261,635.52
1,119,045,052	As per Annexure 3		1,270,303,641.23		Building Works In progress		149,378,978.00
	Current Liabilities				Advance for Capital expenditure Adv. for Fixed Assets (Last Bal.)	63,745,701.00	
11,591,588	As per Annexure 4		21,868,255.96	384,915,913	Add: Given during the year	468,000.00	
	Amount Payable to PAO				Adv. for Scientific Equipments	123,318.00	64,337,019.00
178,593	As per Annexure 5		180,868.00		Current Assets, Loans & Advances		
	Amt. Payable to Controller, ICFRE				A. Current Assets		
47,007,588.00	As per Annexure 6		46,121,238.00	317,874	1) Cash in hand		
					As per Annexure 8	270,901.85	
				116,427,463	2) Cash at Bank		
					As per Annexure 8	124,297,384.92	
				269,793,985	3) Fixed deposit receipt		
					As per Annexure 9	300,924,552.00	
				229,806	4) Cheques in hand		
				47,540	5) DD in hand	8,600.00	
				3,300,000	6) DD in transit	1,848,000.00	
				294,121	Grants-in-Aid receivable		
					Money in transit (NABARD)		
					Revenue Receipts in Transit	1,059,541.90	
					B. Loans and advances		
				8,108,992	1) Payments Recoverable from PAO (F), New Delhi		
					As per Annexure 10	7,152,800.00	
					2) Advances Recoverable from staff		

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				14,723,958	As per Annexure 11	16,729,056.00	
				22,351,691	3) Other Advances As per Annexure 12	1,383,191.00	
				5,874,064	4) Amount Recoverable from Controller of accounts, ICFRE As per Annexure 13	5,443,487.00	459,117,514.67
2,037,443,965	Total	198,095,147.19	2,037,443,965	Total			2,198,095,147.19

Certified in terms of our separate report of even date.

for K.W.Jain & Co.  
CHARTERED ACCOUNTANTS

*Alok K. Jain*  
(Alok K. Jain)  
Partner



FOR & ON BEHALF OF I.C.F.R.E.

*R.P.S. Katwal*  
(R.P.S. Katwal)  
Director General

*Ram Hiet*  
(Ram Hiet)  
Dy. Director General (Admin)

*N.N. Balooni*  
(N.N. Balooni)  
Financial Advisor &  
Chief Accounts Officer

**Annexure 3 of General Fund**

Particulars	Amount
As per last Balance Sheet	1,119,045,052.43
Add: excess of Income over expenditure	100,879,606.80
Add: Excess of Receipts over payments-Controller of Accounts Fund Account	50,378,982.00
<b>TOTAL</b>	<b>1,270,303,641.23</b>

**Annexure 5 of Amount Payable to PAO (F)**

Particulars	Amount
GPF Subs./Advance	93,315.00
HBA	42,752.00
Interest on Scooter & Car Advance	(8,639.00)
Scooter Advance	(1,800.00)
Group Insurance	(4,080.00)
Interest on HBA	(2,375.00)
CGEGIS	61,695.00
<b>TOTAL</b>	<b>180,868.00</b>

Annexed to the Balance Sheet of even date.



*K. W. Jain*

## Annexure 4 of Current Liabilities

Particulars	Amount
APFDC	1,489,721.50
Deem University	634,675.00
Earnest Money Deposits	2,825,268.91
Forest Flora	52,788.00
Payable AG/AO	2,737.00
GIS	90.00
Payable to Staff	
Saving Fund	30,567.00
Death Claims	156,446.00
Income Tax	30,282.00
Bio Diversity Training	2,110.00
SAIL	525,931.00
IFS Compulsory Course	66,154.00
Bio-Technology	1,630,345.00
Handicraft Consultancy	38,970.00
UGC JRF	5,000.00
Nursery Tech. Course	272,026.00
Seed Technology Course	34,181.00
Training Fees	226,653.00
Agro Technology	512,320.00
INBAR	66,580.55
FRI Consultancy	156,530.00
Medical Plant (CSDA)	448,504.00
IFFDC	57,485.00
Professional Tax	100.00
Staff Association Fees	120.00
FDCM	213,341.00
NOVOD	551,878.00
Energy Plantation	560,754.00
KFDC	140,880.00
Extension Methodology Course	96,611.00
National Research Devp.	1,075,000.00
MOUGACL	153,446.00
IGNFA	17,234.00
IPMA	5,748,952.00
Handicraft Project	2,192,665.00
Shanti Ashram	739,211.00
STT Course	31,910.00
Neem Project	475,357.00
Punjab Project	487,600.00
CGHS	600.00
IMBAR	82,232.00
Fellowship	35,000.00
<b>TOTAL</b>	<b>21,868,255.96</b>

Annexed to the Balance Sheet of even date.





Annexure 6 Amount Payable to Controller, Pension Cell, ICFRE

Particulars	Amount
GPF Sub/Refund	40263274
GSLIS	44327
Pension Contribution	5813637
<b>TOTAL</b>	<b>46,121,238.00</b>



**Annexure 7 Schedule of Fixed Assets**

Particulars	Amounts
Opening Balance as on 01.04.99	1071441580
Additions: Scientific Equipments	196976.00
Office Equipments	148657.00
Furniture & Fixture	58528.00
Building & Roads	6758102.00
Ford Foundation	60213.00
IDRC	22412.00
Capital Equip.agst. L/C	18042416.00
NABARD	68977.00
UNDP	15740.00
PINE	1394346.00
Staff Quarters (CPWD )	7001881
Civil Works (CPWD )	39049732
Building (CPWD )	52639212
Electric (CPWD )	10621900
CCU	280358000
Journals	17487
World Bank	37365477
<b>TOTAL FIXED ASSETS</b>	<b>1525261636</b>

Annexed to the Balance Sheet of even date



*Alu Jai*

ANNEXURE 8 OF CASH & BANK BALANCES NORMAL ACCOUNT		
Particulars	Cash Balances	Bank Balances
ACCOUNT NO. 155		
ACCOUNT NO. 155A		1279261.00
ACCOUNT NO. 2859		753750.64
UNDP		
UNDP (N.Y. BANK A/C)		
CONTROLLER (PENSION)		7862152.00
DDO (ADMIN)	43472.20	3479215.63
COIMBATORE		6837444.50
BANGALORE	6282.00	3807679.60
JABALPUR	37277.00	4184189.56
JODHPUR	26889.00	3345054.00
JORHAT	839.00	3620119.00
RANCHI		2177216.16
SHIMLA		608045.00
ALLAHABAD	1312.33	712807.37
CHHINDWARA	887.00	688745.00
HYDERABAD		101551.10
A.O., FRI	22766.60	11142759.12
BOTANY DIVISION	702.00	163986.00
FOREST PRODUCTS DIV.	19550.00	8347885.05
R.S. & M. DIVISION		
SILVICULTURE DIVISION.	40752.41	5906345.62
DEEMED UNIVERSITY(IDRC)	376.00	238451.00
<b>TOTAL (A)</b>	<b>201105.54</b>	<b>65256657.35</b>

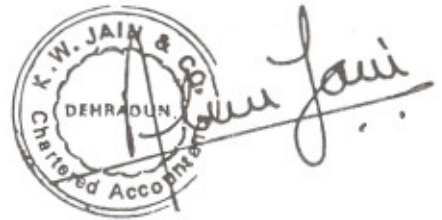
**WORLD BANK**

Unit	Cash in Hand	Cash at Bank
DDO (World Bank Project)		18940546.55
DDO (Admin.), ICFRE	23664	677202.98
Coimbatore		6862150
Bangalore	1611.55	5616170.91
Jabalpur	396	11018980
Jodhpur	10491	3669658
Jorhat	880	2742956.92
Ranchi		6623
Shimla		2525668
Allahabad	1645.76	1348044.24
Chhindwara	251	585550
Hyderabad		12417.9
AO, FRI	1858	3647207.97
Botany Division	11	218971
Forest Products Divn.	2741	670988.3
RS & M Division		
Silviculture Division	18517	15880.8
Deemed University	7730	481711
<b>TOTAL (B)</b>	<b>69796.31</b>	<b>59040727.57</b>
<b>GRAND TOTAL (A + B)</b>	<b>270901.85</b>	<b>124297384.92</b>



Annexure 9 of Fixed Deposits as on 31.03.2000

Particulars	Amounts
Controller (Pension Cell)	297924552.00
Coimbatore (World Bank)	3000000.00
<b>TOTAL</b>	<b>300924552.00</b>



**Annexure 10 of Advance Recoverable from PAO**

Particulars	Amount
GPF Advance	2791962
Pension Advance	241043
CGEGIS	1415736
DCRG	2687915
GPF Final Payment	16144
<b>TOTAL</b>	<b>7,152,800.00</b>

**Annexure-11 Advances Recoverable from Staff**

Particulars	Amount
Forest Advance	894346
Festival Advance	1043178
House Building Advance	8797480
Car Advance	1339340
Scooter Advance	2838892
Cycle Advance	269623
Medical Advance	384554
Group Advance	5010
T.A. Advance	558609
LTC Advance	220860
GPF Advance/Subs.(Others)	129982
Pay Advance	30920
Income Tax	675
Computer Advance	64850
Flood Advance	84300
GPF Advance	80000
T.T.A. Advance	-14608
GSLIS	288
Pension Fund	757
<b>TOTAL</b>	<b>16,729,056.00</b>

Annexed to the Balance Sheet of even date.



**Annexure 12 of Other Advances**

Particulars	Amount
Deemed university (Last Bal.)	9070
DAVP (Last Bal.)	500000
Letter of Credit	877565
Paid to other Office (Last Bal.)	-21538
APFDC (Last Bal.)	18094
<b>TOTAL</b>	<b>1,383,191.00</b>

**Annexure 13 of Recoverable form Controller of Accounts, ICFRE**

Particulars	Amount
GPF Advance	2798656
Prov. Pension	24984
DCRG	2997690
GPF Part/Final Payment	-376802
CGEGIS	-1041
<b>TOTAL</b>	<b>5,443,487.00</b>

Annexed to the Balance Sheet of even date.



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

Income & Expenditure Account for the year ended on 31st March, 2000

Prev. Year	Expenditures	Amount	T. Amount	Prev. Year	Incomes	Amount	T. Amount
	<b>NON-PLAN</b>				<b>GRANT-IN-AID</b>		
	Salary						
45,329,366	Research	52,741,250.00		95,000,000	NON-PLAN	100,000,000.00	
49,659,088	Non-Research	46,986,900.00		480,000,000	PLAN	350,000,000.00	
10,000,000	Kendriya Vidhyalya Sangathan	10,650,000.00	110,378,150.00		Ministry of Environment & Forests (Forest Policy & Preparation - IT)		
					Last Balance	5,100,000.00	
	<b>PLAN</b>				Recd. during the year	1,000,000.00	6,100,000.00
	Salary	104654589					
87,718,613	Research	37154411	141,809,000.00				
45,387,278	Non-Research						
	Travelling Expenses						
3,141,366	Research	4008227		228,000,000	FREEP - World Bank	210,000,000.00	666,103,000.00
1,633,080	Non Research	1214773	5,223,000.00				
	Office Expenses				<b>FOREST EDUCATION</b>		
22,796,806	Research	26330131.88		10,000,000	NON-PLAN	9,500,000.00	
17,653,764	Non Research	20324559.93	46,654,691.81	18,000,000	PLAN	20,000,000.00	29,500,000.00
35,000	Scholarship/Fellowship/Cash award		35000		Seminar on India's Forest beyond 2000		
83,150	Publications		254237		Planning Commission	25,000.00	
18,000,000	Forest Education (Universities)		2000000		Ford Foundation	351,067.00	376,067.00
677,195	M & S (Lab. Conli.)		627335		Himalayan Eco Rehabilitation (IDRC)		1,230,000.00
17,952,338	Minor Works & Maintenance		4857327	1,758,000	RURAL DEVELOPMENT PROJECT		
30,000,000	Pension Fund			211,432	NABARD	1,335,711.00	
	Building Maintenance		1,637,000.00	1,696,000	HIMALAYAN PINE PROJECT	2,723,000.00	
100	Bank Charges		166.34		Add: Interest	63,175.00	4,121,886.00





4,200,000	International Training						
	Miscellaneous Payments		21,145.00				
	Surplus: Excess of Income over expenditure		100,879,606.80				
331,579,914							
847,739,127		Total	716,981,832.37	847,739,127	Total		716,981,832.37

Certified in terms of our separate report of even date,

for K.W.Jain & Co.  
CHARTERED ACCOUNTANTS

*(Signature)*  
(Ajay K. Jain)  
Partner



FOR & ON BEHALF OF I.C.F.R.E.

*(Signature)*  
(R.P.S. Katwal)  
Director General

*(Signature)*  
(Bansi Het)  
Dy. Director General (Admin)

*(Signature)*  
(N.N. Balooni)  
Financial Advisor &  
Chief Accounts Officer

PLACE : DEHRADUN  
DATED : 28th November 2000

**Annexure 1 of World bank Expenses**

Particulars	Amount
A. Investment Cost	
1. Vehicles (Catamaran)	697,187.00
2. Studies and Consultancy	7,791,246.00
3. Local Training	14,702,347.00
4. International Training	101,981,900.00
5. Plant Establishment	10,696,657.00
6. RGF	26,243,474.00
7. ESF	2,314,169.00
8. Services(Extension)	3,972,756.00
ii) Library Equipments	
a) Books	1,600,441.00
b) Journals	6,567,958.00
c) Publication	256,391.00
d) Binding	121,179.00
e) Bar Code Prep.	26,740.00
f) CD's	3,105,815.00
g) VSNL	3,497,809.00
h) Catalogue Preparation	15,310.00
i) Communication	57,645.00
Library Furniture	930,296.00
Soft ware Update	124,000.00
Hardware Update	786,600.00
Documentation & Imaging System	1,029,105.00
Photocopier	170,625.00
<b>TOTAL</b>	<b>186,749,650.00</b>
B. Recurring Cost	
1. Salary & Allowances	13,102,064.00
2. O & M	23,041,162.00
3. Research Operation	10,061,797.00
<b>TOTAL</b>	<b>46,205,023.00</b>
<b>GRAND TOTAL</b>	<b>232,954,673.00</b>

Annexed to the Balance Sheet of even date.

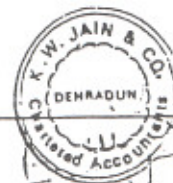


INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN

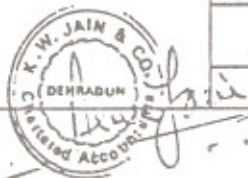
Receipts and Payments Account for the year ended 1999-2000  
CONSOLIDATED ACCOUNT

Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Opening balances as on 1-4-99			Non-Plan		
Cash in hand			Salary		
As per Annexure 1	317,874.34		Research	52,741,250.00	
Cash at bank			Non-Research	46,986,900.00	
As per Annexure 2	116,488,935.71		Kendriya Vidyalaya Sangathan	10,650,000.00	110,378,150.00
FDRs			Plan		
As per Annexure 3	269,793,985.00		Salary		
D.D. in hand	47,540.09		Research	104,654,589.00	
Cheques in hand	229,806.27		Non-Research	37,154,411.00	141,809,000.00
Money in Transit (NABARD)	294,121.00	387,172,262.32	Travelling Expenses		
			Research	4,008,227.00	
Grant-in-Aid			Non-Research	1,214,773.00	5,223,000.00
Non-Plan	100,000,000.00		Office Expenses		
Receivable during 1998-99			Research	26,330,131.88	
Plan	350,000,000.00		Non-Research	20,324,559.93	46,654,691.81
Ministry of Environment & Forestry (Forest Policy & Preparation- IT)	1,000,050.00		Scholarship/Fellowship/Cash Award		35,000.00
FREEP - World Bank	210,000,000.00	661,000,000.00	Publications		254,237.00
Forest Education			Plan Forest Education Grant (Universities)		20,000,000.00
Non-Plan	9,500,000.00		M & S (Lab. Contingencies)		627,335.00
Receivable (For Previous Year)	3,300,000.00		Minor Works & Maintenance		4,857,327.00
Plan	20,000,000.00	32,800,000.00	Rural Development Expenses		1,399,084.00
FREEP	-		Capital Expenses (PLAN)		
Rural Development Project			Scientific equipments	196,976.00	
NABARD (Reimbursement)	1,335,711.00		Office equipments	148,657.00	
Less: Expenses - Revenue	248,868.00		Furniture & Fixture	58,528.00	
Capital	68,977.00	1,017,866.00	Building & Roads	6,758,102.00	7,162,263.00
Seminar on India's Forest beyond 2000 Planning Commission		25,000.00	Advance Payments		
Foreign Aid			(a) CCU - Normal	12,715,000.00	
- Seminar on India's Forest beyond 2000 Ford Foundation	351,067.00		- World Bank	67,300,000.00	
- Bamboo Agro Forestry - INBAR	-		(b) CPWD	468,000.00	
- Medicinal Plant - IDRC	-				
- UNDP	1,490,048.73				

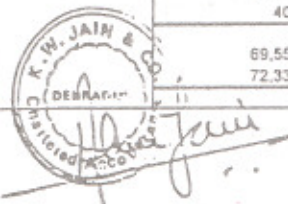
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Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Less: Expenses - Revenue 1,343,218.00 Capital 15,740.00	131,090.73		(c) Advance for Scientific Equipment	123,318.00	80,606,318.00
- Pine Project 2,723,000.00 Add Interest of FDR 63,175.00 Less Expenses - Revenue - 743,943.00 Capital - 1,394,346.00	647,886.00 1,230,000.00	2,360,043.73	Expenditure - Foreign Component FORD Foundation (JFM) Expenses - Revenue Capital	1,658,410.00 60,213.00	1,718,623.00
- Himalaya Eco-Rehabilitation(IDRC)			IDRC Expenses - Revenue Capital	783,120.00 22,412.00	805,532.00
Interest on FDR's UNDP Dollar Account FORTIP FAO Account	221,965.08 15,152.00 30,173.00	267,290.08	FORSPA - Amount Refunded		6,540.00
Refund of Letter of Credit UNDP (FC) World Bank Normal	19,281.00 2,532,345.00 374,458.00	2,926,084.00	FORTIP/FAO Expenses		20,750.00
Foreign Exchange Fluctuation (Dollar A/c)		21,796.35	Bamboo Agro Tech. expenses (IDRC)		124,169.00
Revenue Earned (a) Controller of Accounts (b) Other Units (World Bank) (c) Other units (Normal)	5,047,620.00 1,392,184.00 12,009,015.45	18,448,819.45	Eco-Rehabilitation (IDRC) expenses		533,212.00
Security/Earnest Money Deposit Normal Less: Refunded	713,646.00 331,207.00 382,439.00	1,036,291.16	Revenue Receipts in transit Receipts trf. From Units(Normal) to DG ICFRE Add: Trf. from Units (FREEP) Less: Recd. during the yr. by DG ICFRE	12,642,763.00 987,284.00 12,570,505.10	1,059,541.90
World Bank Less: Refunded	1,092,399.81 438,547.65 653,852.16		Bank Charges AgroTech Expenses IFS Training Course Expenses CSDA Expenses ENVISIS Expenses IFFDC Expenses Ecology Training Course Expenses Grants Refunded to UNDP Dollar A/c		166.34 494,413.00 78,931.00 313,640.00 35,952.00 16,302.00 55,027.00 892,019.42
Amount Received for Projects: SAIL Less: Expenses - Revenue - 270530.00 Capital - 59522.00	200,000.00 330,152.00	(130,152.00)	ACER Nursery Books & Journals Tools & Equipments World Bank Expenses As per Annexure - A		1,217.00 372.00 4,530.00 270,320,150.00
Nursery Technical Course Less: Expenses	347,975.00 125,848.00	222,127.00	Amount Recoverable from staff Forest Advance Less Recovered	6,575,611.00 6,781,396.00	(205,785.00)
IMBAR Less: Expenses	178,213.00 95,981.00	82,232.00	Festival Advance Less Recovered	2,010,300.00 2,247,130.00	(236,830.00)
Seed Technology Course Less: Expenses	79,000.00 78,753.00	247.00	Car Advance	556,587.00	
FDCM Less: Expenses	250,000.00 36,559.00	213,441.00			



Receipts	Amount	T. Amount	Payments	Amount	T. Amount
FRI Consultancy	131,775.00		Less Recovered	451,900.00	104,687.00
Add: Bank Interest	4,992.00				
Less: Expenses	160,237.00	(23,470.00)	Scooter Advance	1,575,176.00	
			Less Recovered	1,296,547.00	278,629.00
KFDC	150,000.00				
Less: Expenses	9,120.00	140,880.00	Cycle Advance	206,500.00	
			Less Recovered	207,411.00	(911.00)
NOVOD	2,108,506.00				
Less Expenses - Revenue - 1474710.00			HBA	3,086,997.00	
Capital - 81918.00	1,556,628.00	551,878.00	Less Recovered	1,039,653.00	2,047,344.00
Bio-technology	1,646,000.00		T.A. Advance	3,264,935.00	
Less: Expenses	80,655.00	1,565,345.00	Less Recovered	3,053,638.00	211,297.00
Extension Methodology Course	120,000.00		LTC Advance	1,189,495.00	
Less: Expenses	23,389.00	96,611.00	Less Recovered	1,037,927.00	151,568.00
Punjab Project		487,600.00	Medical Advance	994,600.00	
			Less Recovered	645,591.00	349,009.00
Short Term course	4,559,000.00				
Less: Expenses	4,559,000.00		Pay Advance	46,000.00	
			Less Recovered	37,425.00	8,575.00
Energy Plantation Project	800,000.00				
Less Expenses - Revenue - 175000.00			Transfer T.A. Advance	33,567.00	
Capital - 64246.00	239,246.00	560,754.00	Less Recovered	48,175.00	(14,608.00)
Fellowship		35,000.00	Fan Advance		
			Less Recovered	500.00	(500.00)
National Research Development (Royalty)-Net		1,075,000.00			
			Flood Advance		
IIFM, Bhopal	99,170.00		Less Recovered	159,100.00	(159,100.00)
Less: Refunded	99,170.00				
			Computer Advance	50,000.00	
APFDC	763,997.00		Less Recovered	59,400.00	(9,400.00)
Add: Bank Interest	46,524.00				
Less: Expenses	375,103.00	435,418.00	Forest Advance (ENVISIS)	5,000.00	
			Less Recovered	5,000.00	
Shanthy Ashram	800,000.00				
Less: Expenses	60,789.00	739,211.00	Forest Advance (EPP)	37,000.00	
			Less Recovered	32,000.00	5,000.00
STT Course	147,401.00				
Less: Expenses	115,491.00	31,910.00	TA Advance (EPP)	14,015.00	
			Less Recovered	400.00	13,615.00
Neem Project	2,283,000.00				
Less: Expenses	1,807,643.00	475,357.00	Forest Advance (Agro-tech)	69,550.00	
			Less Recovered	72,333.00	(2,783.00)
MOUGACL	200,000.00				



Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Less: Expenses	46,554.00	153,446.00	TA Advance (Agro-tech)	14,340.00	
IGNFA	30,000.00		Less Recovered	20,240.00	(5,900.00)
Less: Refunded	12,766.00	17,234.00	TA Advance (Forest Flora)	54,000.00	
Cultural Society	1,860.00		Less Recovered	36,000.00	18,000.00
Less: Expenses	3,840.00	(1,980.00)	Forest Advance (Bio-tech)	16,707.00	
IPMA	6,082,990.00		Less Recovered	15,722.00	985.00
Less: Expenses	334,038.00	5,748,952.00	TA Advance (Bio-tech)	4,100.00	
Amount received for Training	195,020.00		Less Recovered	9,100.00	(5,000.00)
Less: Expenses	99,234.00	95,786.00	Forest Advance (Ford Foundation)	120,364.00	
Forestry Research in Punjab	998,400.00		Less Recovered	123,316.00	(2,952.00)
Less: Expenses	998,400.00	-	TA Advance (Ford Foundation)	39,040.00	
Land Scaping and Planting	54,625.00		Less Recovered	46,029.00	(6,989.00)
Less: Expenses	54,625.00	-	Forest Advance (NOVOD)	326,360.00	
Planting Stock & Bamboo Consultancy	300,000.00		Less Recovered	311,839.00	14,521.00
Less: Expenses	300,000.00	-	TA Advance (NOVOD)	36,705.00	
Bio-diversity training	44,580.00		Less Recovered	27,700.00	9,005.00
Less: Expenses	42,470.00	2,110.00	Forest Advance (Neem Project)	116,899.00	
Handicraft Project	3,947,320.00		Less Recovered	100,055.00	16,844.00
Less: Expenses	1,754,655.00	2,192,665.00	TA Advance (Neem Project)	44,070.00	
Handicraft Consultancy	75,000.00		Less Recovered	43,540.00	530.00
Less: Expenses	236,030.00	(161,030.00)	Forest Advance (UNDP)	170,975.00	
Forest Flora (Andaman & Nicobar)	95,000.00		Less Recovered	159,125.00	11,850.00
Less: Expenses	42,212.00	52,788.00	Forest Advance (IDRC)	139,600.00	
INBAR Project		42,808.00	Less Recovered	132,352.00	7,248.00
Miscellaneous Receipts		20,878.00	TA Advance (IDRC)	2,000.00	
Amount received by Controller of Accounts			Less Recovered	4,200.00	(2,200.00)
ICFRE :			Forest Advance (Pine Project)	172,500.00	
GPF subscription from DDO's		33,186,522.00	Less Recovered	162,568.00	9,932.00
Saving fund (GSLIS)	210,744.00		Forest Advance (Other Projects)	248,700.00	
Less: Paid	230,736.00	(19,992.00)	Less Recovered	357,457.00	(108,757.00)
GSLIS Subscription	1,299,271.00		Amount Recoverable from PACS		
			GPF Advance	7,591,681.00	

K. W. JAIN & CO.  
 Chartered Accountants  
 1992

Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Less: Paid	1,277,504.00	21,767.00	Less Recovered	7,431,397.00	160,284.00
Death claims (GSLIS)	588,182.00		CGEGIS	192,098.00	
Less: Paid	525,563.00	62,619.00	Less Recovered	242,722.00	(50,624.00)
GPF from other offices		98,688.00	DCRG	1,622,415.00	
Pensionary benefits from other Departments		8,514,969.00	Less Recovered	2,712,239.00	(1,089,824.00)
GPF from PAO (F)		11,555,442.00	Prov. Pension	139,898.00	
Pension Contribution		9,212,065.00	Less Recovered	130,070.00	9,828.00
Amount Received & Payable to PAO (F)			GPF final payment		16,144.00
GPF Subs/Refund of Advances	11,815,470.00				
Less: Paid	11,829,066.00	(13,596.00)	Amount Reimbursable by Controller (Pension Cell, ICFRE)		
CGEGIS	184,628.00		GPF Advance	12,313,233.00	
Less: Paid	122,933.00	61,695.00	Less Recovered	10,709,436.00	1,603,797.00
Interest on HBA	317,861.00		DCRG	9,002,489.00	
Less: Paid	319,111.00	(1,250.00)	Less Recovered	10,409,857.00	(1,407,368.00)
HBA	209,332.00		Provision Pension	34,147.00	
Less: Paid	234,592.00	(25,260.00)	Less Recovered	119,419.00	(85,272.00)
Car Advance	25,728.00		GPF Part/Final Payment	160,500.00	
Less: Paid	39,728.00	-	Less Recovered	801,193.00	(640,693.00)
Scooter Advance	1,425.00		CGEGIS		
Less: Paid	1,425.00	-	Less Recovered	1,041.00	(1,041.00)
Interest on Scooter Advance	1,295.00		Payments made by Controller of Accounts		
Less: Paid	20,609.00	(19,314.00)	GSLIS Subs.	77,809.00	
Interest on Car Advance	9,700.00		Less Recovered	78,001.00	(192.00)
Less: Paid	9,700.00	-	GPF Part/Final Payment	22,413,104.00	
Amt. Payable to Controller(Pension), ICFRE			GPF Reimbursement to DDOs	10,393,685.00	
GPF Subs/Refund of Advance	31,136,663.00		R.G./Pension Reimbursement to DDO's	10,269,422.00	
Less: Paid	31,277,218.00	(140,555.00)	Pensionary Benefits	16,982,072.00	60,058,091.00
GSLIS	1,219,130.00		Miscellaneous Payment		21,145.00
Less: Paid	1,219,883.00	(753.00)	Recoveries from Staff (by World Bank & Co on behalf of Normal Forest Advance	7,651,980.00	
Pension Contribution	7,361,371.00		Less: Recovered	8,197,719.15	(545,739.15)
Less: Paid	8,106,413.00	(745,042.00)			
Salary Saving Scheme (LIC)	350,660.00				
Less: Paid	350,660.00	-			
Recoveries from staff on behalf of AG/AO/Others					
GPF Subs./Advance	1,349,583.00				
Less: Paid	1,336,983.00	12,600.00			
LIC	533,363.00				
Less: Paid	532,623.00	740.00			
Car Advance	87,913.00				
Less: Paid	85,413.00	2,500.00			
HBA	295,816.00				



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Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Less: Paid	295,816.00	-	Festival Advance	23,040.00	
CGEGIS	13,980.00		Less: Recovered	7,350.00	15,690.00
Less: Paid	13,980.00	-	Car Advance	70,056.00	
Income Tax	7,113,477.00		Less: Recovered	26,800.00	43,256.00
Less: Paid	7,096,012.00	17,465.00	Scooter Advance	166,847.00	
HLF	152,879.00		Less: Recovered	22,885.00	143,962.00
Less: Paid	154,171.00	(1,292.00)	Cycle Advance		996.00
Interest on Advances	28,913.00		HBA	105,505.00	
Less: Paid	29,003.00	(90.00)	Less: Recovered	33,230.00	72,275.00
Scooter Advance	4,800.00		T.A. Advance	43,129.00	
Less: Paid	4,800.00	-	Less: Recovered	27,693.00	15,436.00
FSF	120.00		LTC Advance	8,269.00	
Less: Paid	120.00	-	Less: Recovered	8,269.00	-
Professional Tax	119,725.00		GPF Subs/Refund	4,718.00	
Less: Paid	119,750.00	(25.00)	Income Tax	675.00	
Interest on HBA	9,817.00		GSLIS	288.00	
Less: Paid	9,817.00	-	Pension Fund	757.00	6,438.00
SPF	220.00		T.A. Advance	1,912,794.00	
Less: Paid	220.00	-	Less: Recovered	2,166,534.00	(253,740.00)
FBF	565.00		Computer Advance	38,400.00	
Less: Paid	565.00	-	Less: Recovered	28,800.00	9,600.00
PLI	66,412.00		Natural Calamity Advance	720.00	
Less: Paid	324.00	66,088.00	Less: Recovered	720.00	-
NDF	221,512.00		Trf. to FRJ (ACER Nursery) World Bank		14,644.00
Inst: Paid	287,600.00	(66,088.00)	CONTRAS		
Loan Receipt	2,553.00		Contribution from Revenue to Pension Fund	12,800,000.00	
Less: Paid	2,553.00	-	Grant in Aid from Plan(GC) to Pension	30,000,000.00	
GPF Advance	130,500.00		Recoupment of Funds from Plan to FREEP	87,285,000.00	130,085,000.00
Less: Paid	130,500.00	-	Closing Balances		
GIS	53,040.00		Cash in hand		
Less: Paid	53,040.00	-	As per Annexure - 8	270,901.85	
Computer Advance	10,080.00		Cash at Bank		
Less: Paid	10,080.00	-	As per Annexure - 8	124,297,384.92	
Interest on Car Advance	11,820.00		FDRs		
Less: Paid	11,820.00	-	As per Annexure - 9	300,924,552.00	
Pay Advance	17,250.00		DD's in hand	8,600.00	
Less: Paid	17,250.00	-			
EPF	20,861.00				
Less: Paid	20,861.00	-			
PF	1,911.00				
Less: Paid	1,911.00	-			
Electric Charges	144,013.00				
Less: Paid	144,013.00	-			
Sales Tax	10,939.00				
Less: Paid	9,979.00	960.00			
AIGI	480.00				
Less: Paid	480.00	-			
Scientific Association Fees	5,280.00				
Less: Paid	5,280.00	-			





Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Staff Association Fees	2,820.00		Grants-in-Aid Receivable	1,848,000.00	427,349,438.77
Less: Paid	2,820.00	-			
TDS	45,177.00				
Less: Paid	44,601.00	576.00			
Cyclone relief fund	5,315.00				
Less: Paid	5,315.00	-			
Income Tax (IDRC)	4,194.00				
Less: Paid	4,194.00	-			
Miscellaneous Receipts		864.00			
Amt. Recd. & Payable to PAO (F)( World Bank)					
GPF Subs/Refund of Advances	255,517.00				
Less: Paid	255,517.00	-			
CGEGIS	5,220.00				
Less: Paid	5,220.00	-			
Interest on HBA	10,366.00				
Less: Paid	10,366.00	-			
Car Advance	14,890.00				
Less: Paid	14,890.00	-			
Scooter Advance	2,500.00				
Less: Paid	2,500.00	-			
Interest on Car Advance	8,000.00				
Less: Paid	8,000.00	-			
Amt. Payable to Controller, ICFRE (World Bank)					
GPF Subs/Refund of Advance	939,797.00				
Less: Paid	939,797.00	-			
GSLIS	32,256.00				
Less: Paid	32,256.00	-			
Pension Contribution	61,796.00				
Less: Paid	61,796.00	-			
Recoveries from staff on behalf of AG/AO/Others (World Bank)					
GPF Subs./Advance	429400				
Less: Paid	427400	2000			
LIC	1548				
Less: Paid	1548	-			
Car Advance	42100				
Less: Paid	42100	-			
HBA	66,360.00				
Less: Paid	66,360.00	-			



*K. W. Jain*

Receipts	Amount	T. Amount	Payments	Amount	T. Amount
C/EGIS	1,680.00				
Less: Paid	1,680.00	-			
Income Tax	1,535,508.00				
Less: Paid	1,569,189.00	(33,681.00)			
HLF	8,457.00				
Less: Paid	8,457.00	-			
T.A. Advance	2,445.00				
Less: Paid	2,445.00	-			
Scooter Advance	4,512.00				
Less: Paid	4,512.00	-			
SPF	200.00				
Less: Paid	200.00	-			
FBF	100.00				
Less: Paid	100.00	-			
NDF	36,358.00				
Less: Paid	36,358.00	-			
Misc. Receipt	2,455.00				
Less: Paid	2,455.00	-			
GIS	20,400.00				
Less: Paid	20,280.00	120.00			
Sales Tax	482,534.00				
Less: Paid	482,534.00	-			
Scientific Association Fees	120.00				
Less: Paid	120.00	-			
Staff Association Fees	300.00				
Less: Paid	300.00	-			
TDS	45,359.00				
Less: Paid	45,359.00	-			
CONTRAS					
Grant in Aid from Revenue A/c to Pension Fund	12,800,000.00				
Grant in Aid from Plan(GC) to Pension	30,000,000.00				
Recoupment of Funds from Plan to FREEP	87,285,000.00	130,085,000.00			
<b>TOTAL</b>		<b>1,313,634,141.09</b>	<b>TOTAL</b>		<b>1,313,634,141.09</b>

FOR &amp; ON BEHALF OF I.C.F.R.E.

for K.W.Jain & Co.  
CHARTERED ACCOUNTANTS

*Alok K. Jain*  
(Alok K. Jain)  
Partner

*R.P.S. Katwal*  
(R.P.S. Katwal)  
Director General

*(Ram Patel)*  
By, Director General

*(N.N. Balooni)*  
Financial Advisor  
& Chief Account officer

PLACE : DEHRADUN  
DATED : 28th November 2000

**Annexure 1 of Cash Balance as on 01/04/99**

UNDP	458.20
DDO (Admin.)	39442.00
Banglaore	1435.75
Jabalpur (Ford Foundation)	322.00
Jabalpur	11074.00
Jodhpur	20079.00
Jorhat	3950.00
Ranchi	40.30
Allahabad	295.33
Chindwara	3064.00
A.O., FRI	33353.60
Botany Division	5870.00
Forest Productivity Division	23747.00
R.S + M Division	3121.00
Silviculture Division	514.00
Silviculture (Pine Project)	9781.00
<b>WORLD BANK</b>	
DDO (Admin.)	21213.00
Banglaore	48483.40
Jabalpur	1828.00
Jodhpur	25966.00
Jorhat	981.00
Ranchi	26.00
Allahabad	10368.76
Chindwara	25.00
A.O., FRI	8948.00
Botany Division	15792.00
Forest Productivity Division	5967.00
R.S + M Division	1281.00
Silviculture Division	20448.00
<b>TOTAL</b>	<b>317874.34</b>

**Annexure 3 of Fixed Deposits as on 01/04/99**

DDG (Admin.) (Forest Policy)	6900000.00
Controller (Pension Cell)	251501976.00
TDR New York Bank (UNDP)	746940.00
Jodhpur (FAO)	245069.00
Coimbatore (World Bank)	10000000.00
Hyderabad (World Bank)	400000.00
<b>TOTAL</b>	<b>269793985.00</b>



## Annexure 2 of Bank Balance as on 01/04/99

Account No.		
4524	DDO (Admin)	802128.95
2849	Revenue	743798.59
3498	Controller (Pension Cell)	233793.00
3491	Controller (Pension Cell)	72499.00
3661	Controller (Pension Cell)	467402.00
3470	Controller (Pension Cell)	1535754.00
3660	Controller (Pension Cell)	1553871.00
3354	UNDP	346249.68
155-C	UNDP	102630.86
111-SBI	(New York)-UNDP	889.74
9378	Coimbatore	284000.00
9380	Coimbatore	405253.00
9377	Coimbatore	180000.00
	(APFDC Fund) Colmbatore	1054303.50
4730	Bangalore	809700.85
4883	Bangalore	884314.00
597	Jabalpur (Ford Foundation)	1784440.58
101	Jabalpur	11026310.00
102	Jabalpur	(55635.00)
598	Jabalpur	47206.00
951	Jabalpur	498683.00
1011	Jabalpur	60000.00
14052	Jodhpur	3067104.00
50135	Jodhpur	4050.00
28085	Jodhpur	1401898.00
3499	Jodhpur	2741.00
17026	Jodhpur	997898.00
14057	Jodhpur	200000.00
3464	Jodhpur	54400.00
2948	Jorhat	1775544.00
3365	Jorhat	62228.00
3153	Jorhat	1895.00
12409	Ranchi	610641.58
11385	Ranchi	14848.55
8665	(Allahabad Bank)Ranchi	2441.85
12356	(Allahabad Bank)Ranchi	101150.27
SBI	Current Account Ranchi	500.00
13029	Shimla	729075.00
6606	Shimla	930.00
1232	Allahabad	10179.20
101	Allahabad	5513.52
823	Allahabad	1944.00
5858	Chhindwara	785345.00
6035	Chhindwara	784.00
10642	Hyderabad	127639.10
2838	AO, FRI	387294.55
2786	AO, FRI	548447.00
2841	Botany Division	130038.00



2840	Forest Product Division	350911.85
20973	RS&M Division	2814.00
2839	Silviculture Division	1642427.62
4430	Silviculture (Pine Project)	2496844.00
	<b>World Bank</b>	
3725	DDO (WBP)	31298428.55
4525	DDO (Admin)	733621.98
8901	Coimbatore	4428846.00
5574	Bangalore	2107659.10
654	Jabalpur	6774316.00
709	Jabalpur	26334.00
14054	Jodhpur	6939683.00
3810	Jorhat	683132.57
13266	Ranchi	2232953.00
13032	Shimla	623049.00
1231	Allahabad	741602.89
6307	Chhindwara	541970.00
10653	Hyderabad	141235.00
4185	AO, FRI	18941110.00
4186	Botany Division	818508.00
4193	Forest Product Division	590924.00
21266	RS&M Division	271278.80
4190	Silviculture Division	418135.00
	<b>Total</b>	<b>11648893571</b>



## Annexure - A

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION**  
**Forest Research Education & Extension Project Under World Bank**  
**Receipts & Payments Account for the year ending 31st March 2000**

PAYMENTS	Amount
<b>A. Investment Cost</b>	
<b>1. By Civil Works</b>	
Buildings	1'238'888.00
Multi Garden (PSIP)	1'711'012.00
Shade HS, Green HS, Mist chamber (PSIP)	1'293'048.00
Nursery (PSIP)	1'402'740.00
<b>Sub Total</b>	<b>5'644'288.00</b>
<b>2. Equipments</b>	
<b>i) Project Equipments (Project wise)</b>	<b>5'352'010.00</b>
<b>ii) Library Equipments</b>	
a) Books	1'800'441.00
b) Journals	6'567'958.00
c) Publication	258'391.00
d) Binding	121'179.00
e) Bar Code Prep.	28'740.00
f) CD's	3'105'815.00
g) VSNL	3'487'809.00
h) Catalogue Preparation	15310.00
Communication	57845.00
Library Furniture	990298.00
Soft ware Update	124000.00
Hardware Update	788000.00
Documentation & Imaging System	1029105.00
Photocopier	170825.00
<b>Sub Total</b>	<b>18'349'914.00</b>
<b>iii) Building Furniture</b>	<b>4'577'662.00</b>
<b>iv) Extension Equipments</b>	
a) Furniture	2'646'087.00
b) Audio Visual Equipments	338'564.00
<b>Sub Total</b>	<b>2'982'651.00</b>
<b>v) Computer Local Shopping</b>	-



vi) Tissue Culture Equipments	1'952'625.00
<b>Sub Total</b>	<b>1'952'625.00</b>
vii) ICFRE HQ. Equipments	
a) Furniture	103'950.00
b) Office Equipments	637'883.00
c) Computers	1'301'580.00
d) Software	187'350.00
e) Lan Area Networking System	3771'484.00
<b>Sub Total</b>	<b>6'002'247.00</b>
viii) PSIP Equipments	
a) Green HS, Shade HS, Mist Chamber	2'057'215.00
b) Multi Garden	141'711.00
c) Misc Equipments	1'637'807.00
d) Model Nursery	2'552'831.00
e) Seed Equipments	1'208'485.00
<b>Sub Total</b>	<b>7'596'049.00</b>
ix) DU Equipments	
a) Furniture	2'445'007.00
b) Office Equipment	243'852.00
c) Lab Equipment	162'344.00
<b>Sub Total</b>	<b>2'851'203.00</b>
<b>Grand Total Equipments</b>	<b>55'308'649.00</b>
<b>3. Vehicle</b>	<b>1'103'929.00</b>
<b>4. Intenational Technical Assistance</b>	
<b>5. Studies &amp; Consultancy</b>	
a) Winrock	
b) ICFRE	
i) Education	461'098.00
ii) Media Specialist	24'384.00
iii) Legal Advisor	45'700.00
iv) HRD	21'250.00
v) Research Grant Supervision	700'163.00
vi) Grey Literature	899'705.00
vii) MIS	1'495'750.00
viii) Visiting Faculty	993'984.00
ix) Coordinator	898'126.00
x) Curriculam Review	748'426.00
xi) Statistics	190'000.00
xii) PSIP	464'130.00



xiii) Others	1'052'532.00
<b>Sub Total</b>	<b>7'791'246.00</b>
<b>6. Local Training</b>	
a) Project Related Equipments	209'911.00
b) Other Training	3'580'885.00
c) ICFRE (Research Priority)	500'219.00
d) Library	
e) JRF	4'045'880.00
f) SRF	689'534.00
g) RA/PDF	5'876'318.00
<b>Sub Total</b>	<b>14'702'347.00</b>
<b>7. International Training</b>	
a) ICFRE Component	101'981'900.00
b) MOEF	
<b>Sub Total</b>	<b>101'981'900.00</b>
<b>8. Plant Establishment</b>	
a) SS Culling/SPA	5'754'884.00
b) CSO (Multi)	508'407.00
c) CSO (Clonal orchard)	1'778'040.00
d) RGF	
e) SSPA (Planting)	2'231'140.00
f) Model Nursery	419'213.00
g) Multiplication Garden	8'973.00
<b>Sub Total</b>	<b>10'696'657.00</b>
<b>9. RGF (Research Grant Fund)</b>	26243474.00
<b>10. ESF (Extension Support Fund)</b>	2'314'169.00
<b>Sub Total</b>	<b>28'557'643.00</b>
<b>11. Sevices (Extension)</b>	
a) Contract Printing	365'739.00
b) Film Prepration	2'708'012.00
c) Video Prepration	
d) Technical Demonstration	901'005.00
<b>Sub Total</b>	<b>3'972'756.00</b>
<b>Total Investment Cost</b>	<b>224'115'127.00</b>





**B. Recurring Cost****1. Salary & Allowances**

a) Extension	2'004'771.00
b) Library	990'819.00
c) Statistics	1'053'841.00
d) ICFRE HQ.	7'335'497.00
e) Student Grant	1'027'234.00
f) SS Collection	322'313.00
g) CPT Collection	313'589.00
h) DU	54'000.00

**Sub Total** 13'102'064.00

**2. O & M**

a) Civil Works	6'825'916.00
b) Equipments	5'628'401.00
c) Vehicles	5'733'092.00
d) Plant Est.(PSIP)	17'709.00
e) Nursery	
f) SS Culling/SPA	689'012.00
g) CSO (Multi)	100'000.00
h) CSO (Clonal orchard)	1'065'430.00
i) SSPA (Seed)	410'000.00
j) SSPA (Planting)	1'774'087.00
k) Multifaciltion Garden	797'515.00

**Sub Total** 23'041'162.00

**3. Research Operation**

a) Research Expenses	7'921'597.00
b) Office Expenses	1'219'072.00
c) Field Expenses	921'128.00

**Sub Total** 10'061'797.00

**Total Recurring Cost**

46'205'023.00

**Grand total**

270'320'150.00



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION

NOTES ON ACCOUNTS

1. Accounts have been maintained on Historical cost convention. The Council has followed Cash System of accounting.
2. Depreciation is not being provided on fixed assets.
3. No prior period & extraordinary item has not been debited during the year.
4. Bank balance Rs.55,635/ (credit) as on 01.04.99 pertaining to Jabalpur Unit appeared in books of the Unit as Rs.5,838/- (Debit). Difference pertaining to previous years was adjusted during the year.
5. Interest on fixed deposit of Rs.3,91,193.76 received in previous years was shown as liability. This amount has been transferred to Income & Expenditure Account as income during the year.
6. Outstanding debit and credit balances in respect of Loans & Advances; Revenue Receipts in Transit; Earnest Money Deposits; Current Liabilities are subject to reconciliation and confirmation.
7. Previous year figures has been regrouped & recasted wherever necessary.

Date : 28.11.2000  
Place: DEHRA DUN



For M/S. K.W.Jain & Co.,  
Chartered Accountants

*(Alok K. Jain)*  
Partner