

**A.K. KASHYAP & CO.**  
CHARTERED ACCOUNTANTS

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DEHRADUN-248001

### AUDITOR'S REPORT

We have audited the attached Balance Sheet of INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN as at 31st March 2001 and Income & Expenditure Account and the Receipts and Payments Account for the year ended as on 31st March 2001 which are in agreement with the books of accounts maintained by the council subject to our observation as per Annexure "A" attached.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion the council has maintained proper books of accounts.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, subject to the notes and the observations as per Annexure "A", give a true and fair view :-

- 1) In the case of the Balance Sheet of the state of affairs of the above named council as at 31st March, 2001.
- 2) In the case of Income & Expenditure Account of the surplus of the above named council for the year ended on 31st March, 2001.
- 3) In the case of Receipt & Payments Account of the above named council for the year ended on 31st March, 2001.

FOR A.K. KASHYAP & CO.  
CHARTERED ACCOUNTANTS

Sd/-  
(RAJAN MALIK)  
FCA PARTNER

PLACE : DEHRADUN  
DATED : 15<sup>TH</sup> OCTOBER 2001





<b>Annexure 1 of General Fund</b>	
<b>Particulars</b>	<b>Amount</b>
As per last Balance Sheet	1,270,303,641
Add: Excess of Income over Expenditure	20,553,718
Add: Excess of Receipts over payments- Controller of Accounts Fund Account	55,203,078
As per Annexure 16	
<b>TOTAL</b>	<b>1,346,060,437</b>
<b>Annexure 2 of Current Liabilities</b>	
<b>Particulars</b>	<b>Amount</b>
Agro Technology	928,340
Alternate Timber Project	285,876
AP Forestry	360,899
APFDC	1,229,507
Bio Diversity Training	172,944
Bio-Technology	275,824
Cane & Bamboo Project	1,404,356
CGHS	600
CSIRO	45,160
DBT Project	31,816
Death Claims	156,446
Deem University	634,675
Development Of Bamboo Sec.	65,277
Earnest Money Deposits	3,205,084
Energy Plantation	491,530
ENVIS	218,141
Extension Methodology Course	93,711
FDCM	195,441
Fellowship	35,000
Ford Foundation	-233,742
Forest Bio.	276,000
Forest Flora	232,384
Fortip	242
FRI Consultancy	156,530
FRLHT	24,810
GACL	57,443
GIS	90
Handicraft Consultancy	61,159
Handicraft Project	2,192,665
IDRC	-407,725
IFFDC	57,485
IFS Compulsory Course	-294,273
IGNFA	13,149
IMBAR	0
INBAR	66,581

INBAR China Project	-13,684
INBAR CW FC	329,186
INBAR TE FC	-19,248
Income Tax	30,282
INT. NEEM NETWORK	96,201
IPMA	821,764
Karnal Project	-254,589
KFDC	486,964
Land Scaping & Planting	38,724
MAB	186,470
Medical Plant (CSDA)	448,504
MOUGACL	153,446
NABARD	-323,069
National Research Devp.	1,075,000
Neem Project	2,323,594
NEPA LTD. Project	-1,269
Noval Dockyard Training	10,718
NOVOD	525,604
Nursery Tech. Course	298,319
Payable AG/AO	2,737
Payable to Staff	0
Planting Stock & Bambo Conc.	300,000
Professional Tax	100
Punjab Project	1,374,557
Revenue	181,636
Rural Dev. Project	102,470
SAIL	460,987
Saving Fund	30,567
Seed Technology Course	34,181
SFDPCCF Bhopal	3,912
Shanti Ashram	200,792
Staff Association Fees	120
STT Course	261,279
Training Fees	226,653
UGC JRF	5,000
UNDP	-195,572
UNDP GEF	354,761
UNESCO Training Course	304,037
Vegetation Survey	664,948
Work Shop Project	13,200
<b>TOTAL</b>	<b>22,572,706</b>
<b>Annexure 4 Amount Payable to Controller, Pension Cell, ICFRE</b>	
<b>Particulars</b>	<b>Amount</b>
GPF Sub/Refund	40,277,579
GSLIS	43,876
Pension Contribution	5,813,104
	0
<b>TOTAL</b>	<b>46,134,559</b>

<b>Annexure 3 Amount Payable to PAO(F)</b>		
<b>Particulars</b>	<b>Amount</b>	
GPF Subs./Advance	74,633	
HBA	42,752	
Interest on Scooter & Car Advance	-8,889	
Scooter Advance	-1,550	
Group Insurance	-4,080	
Interest on HBA	-31,826	
CGEGIS	67,648	
Car Advance	-2,500	
CGHS	2,040	
<b>TOTAL</b>		138,228
<b>Annexure 16 : Rec. &amp; Payment of Pension Cell</b>		
<b>Rec.:</b>		
Receipt from ICFRE	20,235,000	
Pensionary benefit of director Tolly	159,279	
GPF Sub from ddos	33,717,024	
Pensionary benefit from other department	35,010	
Pensionary benefit from other offices	8,909,593	
Revenue receipt not payable to DG FRI	15,178,866	
Received from General fund	27,500,000	
GPF received from PAO F	1,822,767	
Prorata benefit pension received from PAO f	7,107,338	114,664,877
<b>Payment :</b>		
GPF Linked Insurance	254,229	
GPF Part/Final Payment	18,615,455	
GPF Reimbursement to DDOs	14,010,368	
R.G./Pension Reimbursement to DDO's	9,563,812	
Pensionary Benefits	16,868,282	
Transfer to Pension Fund	149,653	59,461,799
		<b>55,203,078</b>
<b>Annexure 10: Money in Transit</b>		
opening MIT	1,059,542	
MIT of previous year received	2,144,751	
	3,204,293	
Add: Trf. From Units	17,821,238	
Less: Rec. By DG,ICFRI	18,925,298	
Closing MIT	<b>2,100,233</b>	
<b>Annexure 13: Advances from Staff on diff. Projects</b>		
<b>Project</b>	<b>Forest Adv.</b>	<b>T.A. Adv.</b>
Cane & Bamboo	8,000	14,100
NOVOD	5,718	-9,005
Agro-Tech.	11,790	3,820
Ford Foundation	-13,259	-6,787
Training A/c	65,990	0
Neem Project	-27,686	2,411
UNDP	-11,850	
IDRC	-21,076	-525

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ENVISIS	-10		
EPP	34,500	215	
Project A/c	5,218	9,013	
Pine Project	24,836		
Training Course	-10,000		
Other project	19,829		
AP Forestry Project	171,550	15,000	
Punjab project	-2,000		
Project Exp. A/c	-23,203		
WW& F		20,000	
STTC	-24,456		
TE	-3,000		
IPMA	5,000	4,884	
CW	2,994	16,000	
	<b>218,885</b>	<b>-69,126</b>	<b>288,011</b>
<b>Recoveries Fom Staff (World Bank)</b>			
<b>On behalf of Normal</b>			
Forest Adv.			
T.A.Adv.			-10,030
Scooter Adv.			10,872
Festival Adv.			1,890
HBA			14,400
LTC Adv.			0
Car Adv.			60,740
Pay Adv.			-4,875
<b>Recoveries Fom Staff (World Bank)</b>			
Forest Adv.			110,000
T.A.Adv.			160,113
Advances			430,329
Salary			-8,358
	<b>TOTAL</b>		<b>1,053,092</b>
<b>Axxnexe 6: Amount Rec. by Controler of ICFRI</b>			
Saving Fund (GSLIS)			11,873
GSLIS Subscription			-27,708
Death Cliams (GSLIS)			131,008
			<b>115,173</b>
<b>Annexe 7:Recoveries From Staff on behalf of AG/AO/ Others (World Bank)</b>			
GPF Subs.			-2,000
GIS			-120
Misc. REC.			12,519
PMF			6,869
			<b>17,268</b>
<b>Annexe 8:Loan From Others</b>			
-From other Schemes (Jorhat)			176,112
-Plan ( DU)			375,568
-LIC Excess amount rec.(pension Fund)			31,059
			<b>582,739</b>

<b>Annexure 9 Schedule of Fixed Assets</b>				
<b>Particulars</b>	<b>WDV as on 1.4.2000</b>	<b>Addition During The Year</b>	<b>Adjustments</b>	<b>WDV as on 31.3.2001</b>
<b>Plant Assets</b>				
Land	5,072,750			5,072,750
Scientific Equipments	140,052,580	102,085		140,154,665
Furniture	15,370,950			15,370,950
Books & journals	61,070,039			61,070,039
Vehicles	12,626,437			12,626,437
Building & Roads	471,994,688	206,313,325		678,308,013
Office Equipments	47,468,420	44,670		47,513,090
Tools & Equipments	15,876,345			15,876,345
Electrical Fitting	12,094,704			12,094,704
<b>UNDP Assets</b>				
Vehicles	149,280			149,280
Equipments	916,813			916,813
Furniture	17,582			17,582
Books & journals	1,826,096			1,826,096
Electrical Fitting	4,032			4,032
<b>Ford Foundation Assets</b>				
Vehicles	834,261			834,261
Equipments	320,315			320,315
<b>RDP Assets</b>				
Tools & Equipments	33,850			33,850
Scientific Equipments	329,654			329,654
<b>World Bank Assets</b>				
Civil Work	481,154,369	33,464,719		514,619,088
Equipments	200,284,800	15,222,259		215,507,059
Books & journals	23,141,618			23,141,618
Furniture	4,879,281			4,879,281
Vehicles	21,890,951	418,232		22,309,183
<b>NABARD Assets</b>				
Scientific Equipments	20,000			20,000
Civil Work	68,977			68,977
<b>IDRC Assets</b>				
Equipments	1,118,264			1,118,264
Furniture	29,444			29,444
<b>Himalayan Pine Assets</b>				
Equipments	5,051,470			5,051,470
Vehicles	1,563,666			1,563,666
<b>TOTAL</b>	<b>1,525,261,636</b>	<b>255,565,290</b>	<b>0</b>	<b>1,780,826,926</b>



<b>Annexure 11 of Advance Recoverable from PAO</b>	
<b>Particulars</b>	<b>Amount</b>
GPF Advance	2,284,428
Pension Advance	253,318
CGEGIS	1,384,907
DCRG	2,755,389
GPF Final Payment	16,144
	0
	0
<b>TOTAL</b>	<b>6,694,186</b>
<b>Annexure 12 of Advances Recoverable from Staff</b>	
<b>Particulars</b>	<b>Amount</b>
Forest Advance	973,427
Festival Advance	943,938
House Building Advance	8,634,714
Car Advance	1,503,002
Scooter Advance	2,307,004
Cycle Advance	146,783
Medical Advance	474,052
Group Advance	5,010
T.A. Advance	999,246
LTC Advance	107,247
GPF Advance/Subs. (others)	129,982
Pay Advance	-8,476
Income Tax	675
Computer Advance	10,250
Flood Advance	84,300
GPF Advance	80,000
T.T.A. Advance	124,586
GSLIS	288
Pension Fund	757
Monetary Death Fund	8,000
Leave Salary Adv.	11,785
	0
	0
<b>TOTAL</b>	<b>16,536,570</b>

<b>Annexure 14 of Other Advances</b>	
<b>Particulars</b>	<b>Amount</b>
Deemed University(last Bal.)	0
DAVP(Last Bal.)	0
Letter of Credit	761,247
Paid to other Office(Last Bal.)	-21,538
APFDC (Last Bal.)	18,094
<b>TOTAL</b>	<b>757,803</b>
<b>Annexure 15: of Recoverable from Controller of Accounts, ICFRE</b>	
<b>Particulars</b>	<b>Amount</b>
GPF Advance	2,952,024
Prov. Pension	32,348
DCRG	1,598,232
GPF Part/Final Payment	-311,802
CGEGIS	-1,041
<b>TOTAL</b>	<b>4,269,761</b>
<b>Annexure 5 Recoveries from Staff on behalf of AG/AO/others</b>	
<b>Particulars</b>	<b>Amount</b>
LIC	45
Car Advance	0
CGEGIS	-120
Income Tax	-116,143
HLF	6,272
Professional Tax	-75
GIS	-600
PPF	1,896
Pay Advance	19,274
Elect. Charges	3,084
Sales Tax	-1,627
PMF	15
TA Election Duty	
Water Charges	294
LSPC	91,199
TDS	-415
Misc. Recoveries	-2,940
EPF	-1,896
Flood Adv.	89,700
	<b>87,963</b>

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

**Income & Expenditure Account for the year ended on 31st March, 2001**

Prev. Year	Expenditure	Amount	T. Amount	Prev. Year	Income	Amount	T. Amount
	<b>NON-PLAN</b>				<b>GRANT-IN-AID</b>		
52,741,250.00	Salary	47,385,319.00		100,000,000.00	<b>NON-PLAN</b>		
46,986,900.00	Research	50,635,162.00			-Gen. Component	98,000,000.00	
10,650,000.00	Non-Research	10,500,000.00	108,500,481.00	350,000,000.00	<b>PLAN</b>		
	Kandhya Vidyalaya Sangathan						
	<b>PLAN</b>				Ministry of Environment & Forests (Forest Policy & Preparation-II)	295,000,000.00	
	Salary				Last Balance		
104,654,589.00	Research	102,993,448.00		6,100,000.00	Received during the year		
37,154,411.00	Non-Research	52,508,867.00	155,502,315.00				
	<b>Travelling Expenses</b>			210,000,000.00	<b>FREEP - World Bank</b>	113,750,000.00	506,750,000.00
4,008,227.00	Research	3,710,164.00	5,737,568.00		<b>FOREST EDUCATION</b>		
1,214,773.00	Non-Research	2,027,404.00					
	<b>Office Expenses</b>			9,500,000.00	<b>NON-PLAN</b>	10,500,000.00	
26,330,131.86	Research	24,722,466.54	46,724,474.14	20,000,000.00	<b>PLAN</b>	21,000,000.00	31,500,000.00
20,324,559.93	Non-Research	22,001,988.60					
	Scholarship/Fellowship/Cash Award		5,552.00	25,000.00	Planning Commission		
	Publications			351,067.00	Ford Foundation		
254,237.00			161,659.00	1,230,000.00	Himalayan Eco Rehabilitation (IDFC)		
20,000,000.00	Forest Education (universities)		20,999,984.00		World Bank A/c- Receipts	0.00	
	M & S (Lab. Cont)		6,130,914.00		- NOVOD	0.00	
627,335.00					-AABARD	990,000.00	990,000.00
	Minor Works & Maintenance		6,500,670.60		-Ministry		
4,857,327.00				1,335,711.00	<b>NABARD</b>		
	Building Maintenance		0.00	2,723,000.00	<b>HIMALAYAN PINE PROJECT</b>		
1,637,000.00				63,175.00	Add Interest		
	Bank Charges		0.00		<b>Interest on Fixed Deposits</b>		
166.34				221,965.08	UNDP Dollar A/c		
494,413.00	Agro Tech Expenses		0.00	15,152.00	FOR TIP		
	IFS Training Course Expenses		0.00	391,193.76	Other Units		
76,931.00				30,173.00	FAO Account		
	CSDA Expenses		199,291.00	21,796.35	<b>Exchange Fluctuation</b>		
313,640.00					Revenue Earned		
	ENVISIS Expenses		0.00	1,392,184.00	FREEP	974,179.00	
35,952.00	IFEDC Expenses		0.00	12,009,015.45	Other Units	16,368,899.92	17,333,078.92
16,302.00							
<b>332,413,145.15</b>	<b>CONTLI</b>		<b>350,462,908.74</b>	<b>215,409,432.64</b>	<b>CONTLI</b>		<b>556,573,078.92</b>



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

Receipts and Payments Account for the year ended 2000-2001

CONSOLIDATED ACCOUNT

Prev. Year	Receipts	Amount	T. Amount	Prev. Year	Payments	Amount	T. Amount
	<b>Opening balances as on 1.4.2000</b>						
	Cash in hand	270,901.86					
	As per Annexure 1				Salary	47,365,319.00	
	Cash at bank	124,297,384.92			Research	50,635,162.00	98,000,481.00
	As per Annexure 2				Non-Research		10,500,000.00
	FDRs	300,924,552.00			Kendriya Vidyalaya Sangathan		
	As per Annexure 3				<b>Plan</b>		
	D.D. in hand				Salary	102,993,448.00	
	Cheques in hand				Research		
	Money in Transit (NABARD)		425,492,838.77		Non-Research	52,508,867.00	155,502,315.00
	<b>Balance of study tour of MOEF</b>						
	<b>Grant-in-Aid (Govt. of India)</b>		343,057.00		<b>Travelling Expenses</b>		
	Non-Plan (general component)	98,000,000.00			Research	3,710,164.00	
	Plan (General component)	295,000,000.00			Non-Research	2,027,404.00	5,737,568.00
	FREEP - World Bank	113,750,000.00	506,750,000.00				
					<b>Office Expenses</b>		
					Research	21,625,306.80	24,722,485.54
					Non-Research	123,318.00	21,501,988.60
					Less: Amount received from supplier for Adv.		
	<b>Forest Education</b>						
	Non-Plan	10,500,000.00					
	Plan	21,000,000.00	31,500,000.00		<b>Scholarship/Fellowship/Cash Award</b>		
	FREEP				Publications		161,659.00
	<b>Grant-in-Aid - Plan</b>				<b>Plan Forest Education Grant (Universities)</b>		
	In Transit		1,848,000.00		Plan Forest education	21,100,516.00	
					Less: Recovered	100,516.00	
					Add: Grant to University	10,506,000.00	
	<b>Revenue Earned</b>				Less: Interunit payment	31,506,000.00	20,999,984.00
	(a) Controller of Accounts	990,399.00	974,179.00				
	(b) Other Units (World Bank)	16,220.00	14,258,899.92		<b>M &amp; S (l.ab. Contingencies)</b>		6,130,914.00
	Less: Bank Interest Wrongly credited last yr				Minor Works & Maintenance		6,500,670.60
	(c) Other units (Normal)						
	<b>Security/Earnest Money Deposit</b>				<b>Rural Development Expenses</b>		
	Normal	705,078.00	32,490.00		Capital Expenses (PLAN)	102,085.00	
	Less: Refunded	672,688.00			Scientific equipments	44,670.00	
	World Bank	764,208.00	347,325.19		Office equipments		
	Less: Refunded	416,882.81			Building & Roads	0.00	
	<b>Amount Received for Projects:</b>						146,755.00
	SAIL						
	Less: Expenses	64,944.00	64,944.00				





Workshop Project									
Less: Expenses	13,200.00		13,200.00		Less Recovered	120,096.00		(9,396.00)	
FRLHT					Transfer T.A. Advance	385,094.00		139,194.00	
Less: Expenses	159,120.00		24,810.00		Less Recovered	245,900.00			
UNDP					Monetary Death Fund	8,000.00		8,000.00	
Less: Expenses	6,500.00		(195,572.00)		Less Recovered				
FORTIP					Leave Salary Advance	11,795.00		11,785.00	
Less: Expenses	242.00		242.00		Less Recovered				
CSIRO					Forest Advance (Cane & Bamboo)	29,000.00		8,000.00	
Less: Expenses	99,360.00		45,160.00		Less Recovered	21,000.00			
INBAR (China Project)					T.A. Advance (Cane & Bamboo)	19,215.00		14,100.00	
Less: Expenses	0.00		(13,684.00)		Less Recovered	5,115.00			
IIFS Course					Cane & Bamboo Expenses			113,799.00	
Less: Expenses	100,200.00		(360,427.00)		ECC- Rehabilitation Exp.				
DBT Project					Forest Advance (DBT Project)	12,539.00		0.00	
Less: Expenses	460,627.00		31,816.00		Less Recovered	12,539.00			
Less: Refunded	65,000.00				TA Advance (DBT Project)	3,500.00		0.00	
Agrotech Project					Less Recovered	3,500.00			
Less: Expenses	607,000.00		416,020.00						
Forest Biology					Forest Advance (NOVOD)	372,840.00		5,718.00	
Less: Expenses	276,000.00		276,000.00		Less Recovered	367,122.00			
GACL					TA Advance (NOVOD)	26,500.00		(9,005.00)	
Less: Expenses	100,000.00		57,443.00		Less Recovered	35,505.00			
Nursery Tech								0.00	
Less: Expenses					Forest Advance (Agro-tech)	17,065.00		11,790.00	
SFD PCCF Bhopal					Less Recovered	5,265.00			
Less: Expenses	4,500.00		3,912.00		TA Advance (Agro-tech)	8,000.00		3,820.00	
International NEMM Network					Less Recovered	4,180.00			
Less: Expenses	344,625.00		96,201.00		Forest Advance (Ford Foundation)	9,361.00		(13,259.00)	
Rural Development Project					Less Recovered	22,620.00			
Less: Expenses	102,510.00		102,470.00		TA Advance (Ford Foundation)	6,787.00		(6,787.00)	
Cane Bamboo Project					Less Recovered				
Less: Expenses	1,500,000.00		1,404,356.00		Forest Advance (Training A/c)	195,100.00		65,990.00	
EPP					Less Recovered	129,110.00			
Add. Loan from EPP					TA Advance (Training A/c)	4,000.00		0.00	
Less: Return	900,000.00		(69,224.00)		Less Recovered	4,000.00			
Less: Expenses	282,981.00				Forest Advance (Neem Project)	300,640.00			
Training Fees									
	0.00								









INBAR	0.00							
Less: Paid	0.00							
Biodiversity	65,000.00		0.00		Forest Advance	6,847,539.00		110,000.00
Less: Paid	65,000.00				Less: Recovered	6,737,539.00		
Telephone	1,000.00		0.00		TA Advance	1,518,569.00		160,113.00
Less: Paid	1,000.00				Less: Recovered	1,458,456.00		
Flood Advance	89,700.00		0.00		Advances	1,362,820.00		430,329.00
Less: Paid	89,700.00				Less: Recovered	932,491.00		
SSS	30,368.00		89,700.00		Salary	130,885.00		(8,350.00)
Less: Paid	30,368.00				Less: Recovered	139,213.00		
License Fees (HFR)	34,378.00		0.00					
Less: Paid	34,378.00							
Union Subscription	510.00		0.00					
Less: Paid	510.00							
Relief Fund	22,572.00		0.00					
Less: Paid	22,572.00				Contribution from Revenue to Pension Fund	20,235,000.00		0.00
FRI Cooperative Society	214,376.00		0.00		Less: Revenue receipts from ICFRE	20,235,000.00		
Less: Paid	214,376.00							
PMF (Punjab Project)	358.00		0.00		Grant in Aid from Plan(GC) to Pension			
Less: Paid	358.00				Recovery of Funds from Plan to FREEP			
PMF (Pine Project)	2,076.00		0.00		Revenue paid to Others			70,326.00
Less: Paid	2,076.00							
Pension Fund Receipts			27,500,000.00		FDR During the year	10,000,000.00		0.00
					Less: Matured	10,000,000.00		
<b>Miscellaneous Receipts</b>								
Loan from FREEP	57,093.00		0.00		General Fund			27,500,000.00
Less: Amount paid by FREEP	57,093.00							
<b>Amr. Recd. &amp; Payable to PAO (F) World Bank</b>								
GPF Subs/Refund of Advances	289,458.00		0.00		Loan A/c	36,116.00		0.00
Less: Paid	289,458.00				Less: Received	36,116.00		
OCEGIS	3,390.00		0.00		As per Annexure - 6			
Less: Paid	3,390.00				DD's in hand			
Interest on HBA	6,805.00		0.00		Grants-in-Aid Receivable			
Less: Paid	6,805.00							
Car Advance	15,468.00		0.00					
Less: Paid	15,468.00							
ScOOTer Advance	750.00		0.00					
Less: Paid	750.00							
Interest on Car Advance	15,126.00		0.00					
Less: Paid	15,126.00							
Interest on Scooter Advance	2,250.00		0.00		Amount Transferred to WST Bangalore (NORMAL)	24,883.10		0.00
Less: Paid	2,250.00				Less: Amount received at WST Bangalore	24,883.10		
<b>Amr. Payable to Controller, ICFRE (World Bank)</b>								
GPF Subs/Refund of Advance	884,284.00		0.00		Amount Transferred to WST Bangalore (WB)	5,374.90		0.00
Less: Paid	884,284.00				Less: Received	5,374.90		
GSLIS	34,304.00		0.00					
Less: Paid	34,304.00							
Pension Contribution	271,851.00		0.00		PLAN - GRANT IN AID RELEASE			
Less: Paid	271,851.00							

Recoveries from staff on behalf of AG/AO/Others (World Bank)							
GPF Subs/Advance	502,105.00			Nonplan GC	98,000,000.00		0.00
Less: Paid	504,105.00			Less: Paid	98,000,000.00		
Interest on Car Advance	1,500.00			Non plan forest education	10,500,000.00		0.00
Less: Paid	1,500.00			Less: Paid	10,500,000.00		
Computer Advance	2,520.00		0.00	<b>World Bank</b>			
Less: Paid	2,520.00		0.00	Grant in Aid paid by AO FRI			
FRI Society	26,423.00		0.00	Botany Division	5,100,000.00		
Less: Paid	26,423.00		0.00	Silva Division	6,930,000.00		
Car Advance	56,105.00		0.00	Silva Division	1,320,000.00		
Less: Paid	56,105.00		0.00	Deemed University	13,350,000.00		
HBA	124,055.00		0.00	Less: Received	13,350,000.00		0.00
Less: Paid	124,055.00		0.00				
GIS	23,880.00						
Less: Paid	24,000.00		(120.00)				
Income Tax	1,243,280.00		0.00	World Bank	113,750,000.00		
Less: Paid	1,243,280.00		0.00	Plan GC	295,000,000.00		
HLF	5,556.00		0.00	<b>CONTRAS</b>			
Less: Paid	17,274.00		0.00	GRANT IN AID PAID BY D.O.FREEP			
T.A. Advance	17,274.00		0.00	DDO (Admin)	5,800,000.00		
Less: Paid	17,274.00		0.00	FRI	19,200,000.00		
Scooter Advance	1,504.00		0.00	Coimbatore	9,000,000.00		
Less: Paid	1,504.00		0.00	Silva Division	150,000.00		
SPF	205.00		0.00	Bangalore	6,200,000.00		
Less: Paid	205.00		0.00	Jabalpur	7,000,000.00		
FBF	140.00		0.00	Jodhpur	4,700,000.00		
Less: Paid	140.00		0.00	Jorhat	3,050,000.00		
Misc. Receipt	34,080.00		0.00	Shimla	7,000,000.00		
Less: Paid	21,561.00		12,519.00	Ranchi	4,000,000.00		
Staff Association Fees	300.00		0.00	Allahbad	1,000,000.00		
Less: Paid	300.00		0.00	Chindawara	100,000.00		
LIC	13,656.00		0.00		475,950,000.00		
Less: Paid	13,656.00		0.00				
Scientist Association fees	180.00		0.00	Less: (A)			
Less: Paid	180.00		0.00	MIT (Coimbatore)	800,000.00		
Professional Tax	5,400.00		0.00	Plan (General Component)	249,200,000.00		
Less: Paid	5,400.00		0.00	Grant in Aid received from DO FREEP	75,400,000.00		
PMF	30,507.00		0.00	Grant in aid received from DDO Admin	150,550,000.00		
Less: Paid	23,638.00		6,869.00		475,950,000.00		
MSA	10.00		0.00				
Less: Paid	10.00		0.00				
Salary Sharing Scheme	3,082.00		0.00				
Less: Paid	3,082.00		0.00				
TDS	364,778.00		0.00				
Less: Paid	364,778.00		0.00				
Loan from other schemes or projects	282,981.00		0.00	<b>GRANT IN AID NORMAL PAID BY AO FRI</b>			
Less: Refund	106,869.00		176,112.00	Silva	33,583,000.00		
Loan from Plan	1,075,568.00		375,568.00	Botany	22,148,898.00		
Less: Refund	700,000.00		0.00	Forest product	23,789,618.95		
Loan A/c	16,000.00		0.00	Less: Paid	79,521,516.95		0.00
Less: Refund	16,000.00		0.00				
Amount received from LIC	235,865.00		0.00				
Less: Paid	235,865.00		0.00				



Annexure:7: World bank Expenses		
INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION		
Forest Research Education & Extension Project Under World Bank		
PAYMENTS		Amount
		Expenses
		Fixed Assets
<b>A. Investment Cost</b>		
<b>1. By Civil Works</b>		
Buildings		31,101,690.00
VMG (PSIP)		413,216.00
Shade HS, Green HS, Mist chamber		871,673.00
Model Nursery (PSIP)		1,078,140.00
<b>Total (a)</b>		<b>33,464,719.00</b>
<b>2. Equipments</b>		
<b>i) Project Equipments (Project wise)</b>		2,539,114.00
<b>ii) Library Equipments</b>		
i) Books	293,093.00	
ii) Journals	-4,229.00	
iii) Publication	84,127.00	
iv) Building	208,941.00	
v) Catalogue Preparation	163,626.00	
vi) Barcode preparation	152,612.00	
vii) CD's	2,109,479.00	
ix) Library Furniture	6,857,783.00	
x) Magnetic Security	2,249,065.00	
xi) VSNL	2,826,328.00	
xii) Photocopier	-	
xiii) Hardware Updates	1,287,072.00	
xiv) WAN	316,875.00	
<b>Sub Total</b>	<b>16,544,772.00</b>	
<b>iv) Extension Equipments</b>		
i) Computer Printer		61,401.00
ii) Photocopier		-
iii) Drafting Equipments		-
iv) PaperCutter		-
v) Audio Visual Equipments		306,000.00
vi) Furniture	266,704.00	
<b>Sub Total</b>	<b>266,704.00</b>	
<b>v) Computer Local Shopping</b>		
		-
<b>vi) Tissue Culture Equipments</b>		
		1,115,427.00
<b>Sub Total</b>		
		-
<b>vii) ICFRE HQ. Equipments</b>		
a) Furniture	1,705,725.00	
b) Office Equipments		138,671.00
c) Computers		553,218.00
e) Lan Area Networking System		8,065,105.00
<b>Sub Total</b>	<b>1,705,725.00</b>	

<b>viii) PSIP Equipments</b>		
a) Green HS, Shade HS, Mist Chamber		710,106.00
b) VGM Equipment		119,281.00
c) Model Nursery Equipments		282,312.00
d) Seed Equipments		132,919.00
e) Misc Equipments		976,915.00
<b>Sub Total</b>		
<b>ix) DU Equipments</b>		
a) Furniture	-108,650.00	
b) Office Equipment		133,438.00
c) Lab Equipment		88,352.00
<b>Sub Total</b>	<b>-108,650.00</b>	
<b>x) Building furniture</b>	<b>276,426.00</b>	
<b>Grand Total Equipment Total (b)</b>	<b>18,684,977.00</b>	
<b>3. Vehicle (c)</b>	<b>288,059.00</b>	418,232.00
<b>4. International Technical Assistance (d)</b>	<b>2,167,334.00</b>	
<b>5. Studies &amp; Consultancy</b>		
a) Winrock		
b) ICFRE		
i) Education		
ii) Media Specialist		
iii) Legal Advisor	90,361.00	
iv) Instrumentation		
v) Research Grant Supervision	237,479.00	
vi) Grey Literature	644,663.00	
vii) Research Writing	119,533.00	
viii) Visiting Faculty	814,711.00	
ix) Coordinator		
x) Curriculam Review	19,602.00	
xi) Statistics		
xii) PSIP	195,390.00	
xiii) Others	249,627.00	
xiv) HRD	77,133.00	
xiv) Mis	2,964,556.00	
<b>Total (e)</b>	<b>5,413,055.00</b>	
<b>6. Local Training</b>		
a) Project Related	2,242.00	
b) Other Training	270,405.00	
c) ICFRE (Res. Priority)	449,675.00	
d) Library		
e) JRF	7,262,333.00	
f) SRF	646,106.00	
g) RA	777,394.00	
h) PDF		
<b>Total (f)</b>	<b>9,408,155.00</b>	
<b>7. International Training</b>		
a) ICFRE Component	37,554,005.52	
b) MOEF		
<b>Total (g)</b>	<b>37,554,005.52</b>	
<b>8. Plant Establishment</b>		
a) SS Culling/SPA	2,606,478.00	
b) CSO (Multi)	22,016.00	
c) CSO (Clonal orchard)	348,215.00	



d) SSPA (Seed)		
d) SSPA (Planting)	1,027,806.00	
e) Model Nursery	96,143.00	
f) Multiplication Garden	127,821.00	
<b>Total (h)</b>	<b>4,228,479.00</b>	
<b>9. RGF (Research Grant Fund) (i)</b>		17,974,598.00
<b>10. ESF (Extension Support Fund) (j)</b>		1,480,133.00
<b>11. Seviles (Extension)</b>		
a) Contract Printing	240,618.00	
b) Film Prepration	142,441.00	
c) Video Prepration		
d) Technical Demonstration	237,475.00	
<b>Total (k)</b>	<b>620,534.00</b>	
<b>Total of A=(a+b+c+d+e+f+g+h+l+j+k)</b>		<b>97,819,329.52</b>
<b>B. Recurring Cost</b>		
<b>1. Salary &amp; Allowances</b>		
a) Extension	1,653,869.00	
b) Library	1,233,416.00	
c) Statistics	752,523.00	
d) ICFRE HQ. Devp.	8,188,438.00	
e) Student Grant	999,633.00	
f) SS Collection	405,093.00	
g) CPT Collection	427,475.00	
h)TA (Extn.)	397,063.00	
h) DU	109,953.00	
<b>Total (l)</b>	<b>14,167,463.00</b>	
<b>2. O &amp; M</b>		
a) Civil Works	5,675,956.00	
b) Equipments	4,127,792.00	
c) Vehicles	4,785,371.00	
d) Plant Est.(PSIP)		
e) Nursery		
f) SS Culling/SPA	1,621,522.00	
g) CSO (Multi)	91,967.00	
h) CSO (Clonal orchard)	861,089.00	
i) SSPA (Seed)	440,000.00	
j) SSPA (Planting)	1,260,133.00	
k) Multifictiion Garden	895,469.00	
<b>Total (m)</b>	<b>19,759,299.00</b>	
<b>3. Research Operation</b>		
a) Research Expenses	7,363,795.00	
b) Field Expenses	903,454.00	
c) Office Expenses	2,143,588.50	
d)Other Expenses	10,800.00	
<b>Total(n)</b>	<b>10,421,637.50</b>	
<b>4.Extension Supplies (o)</b>		91,505.00
<b>Total Recurring Cost B=(l+m+n+o)</b>		<b>44,439,904.50</b>
<b>Grand total (A+B)</b>	<b>142,259,234.02</b>	49,105,210.00

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Annexure:8: World bank Receipts		
<b>INDIAN COUNCIL OF FORESTRY RESEARCH &amp; EDUCATION</b>		
<b>Forest Research Education &amp; Extension Project Under World Bank</b>		
Amount received from NABARD	-	
Grant in aid received from Ministry	990,000.00	
Amount received from NOVOD	-	
<b>TOTAL</b>	<b>990,000.00</b>	

World Bank Receipts					
Sl.No.	Unit	Opening Balance		Account No.	FDR
		Cash in Hand	Cash in Bank		
1	DDO (World Bank Project)	-	18,940,546.55	3725	
2	DDO (Admin.), ICFRE	23,664.00	677,202.98	As per Annexure	
3	Coimbatore	-	6,862,150.00	8901	3,000,000.00
4	Bangalore	1,611.55	5,616,170.91	5574	
5	Jabalpur	396.00	11,018,980.00	654	
6	Jodhpur	10,491.00	3,669,658.00	14054	
7	Jorhat	880.00	2,742,956.92	3810	
8	Ranchi	-	6,623.00	As per Annexure	
9	Shimla	-	2,525,668.00	13032	
10	Allahabad	1,645.76	1,348,044.24	1231	
11	Chhindwara	251.00	585,550.00	6307	
12	Hyderabad	-	12,417.90	10653	
13	AO, FRI	1,858.00	3,647,207.97	4185	
14	Botany Division	11.00	218,971.00	4186	
15	Forest Products Divn.	2,741.00	670,988.30	4193	
16	Silviculture Division	18,517.00	15,880.80	4190	
17	Deemed University	7,730.00	481,711.00	5075	
	<b>Total</b>	<b>69,796.31</b>	<b>59,040,727.57</b>		<b>3,000,000.00</b>
Normal Receipts					
Sl.No.	Unit	Opening Balance		Account No.	FDR
		Cash in Hand	Cash at Bank		
1	Account No. 155	-	-		
2	Account No. 155A/4781	-	1,279,261.00	155A/4781	
3	Account No. 2859	-	753,750.64	2859	
4	UNDP	-	-		
5	UNDP (N.Y. Bank A/C)	-	-		
6	Controller (Pension)	-	7,862,152.00	As per Annexure	297,924,552.00
7	DDO (Admin)	43,472.20	3,479,215.63	As per Annexure	
8	Coimbatore	-	6,837,444.50	As per Annexure	
9	Bangalore	6,282.00	3,807,679.60	As per Annexure	
10	Jabalpur	37,277.00	4,184,189.56	As per Annexure	
11	Jodhpur	26,889.00	3,345,054.00	As per Annexure	
12	Jorhat	839.00	3,620,119.00	As per Annexure	
13	Ranchi	-	2,177,216.16	As per Annexure	
14	Shimla	-	608,045.00	As per Annexure	
15	Allahabad	1,312.33	712,807.37	As per Annexure	
16	Chhindwara	887.00	688,745.00	As per Annexure	
17	Hyderabad	-	101,551.10	10642	
18	AO, FRI	23,142.60	11,381,210.12	As per Annexure	
19	Botany Division	702.00	163,986.00	As per Annexure	
20	Forest Products Division	19,550.00	8,347,885.05	2840	
21	R.S.&M. Division	-	-		
22	Silviculture Division	40,752.41	5,906,345.62	As per Annexure	
	<b>Total</b>	<b>201,105.54</b>	<b>65,256,657.35</b>	-	<b>297,924,552.00</b>
	<b>G.TOTAL</b>	<b>270,901.85</b>	<b>124,297,384.92</b>	-	<b>300,924,552.00</b>

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World Bank Payment					
Sl.No.	Unit	Closing Balance		A/c No.	FDR
		Cash in Hand	Cash in Bank		
1	DDO (World Bank Project)	-	7,472,631.03	3725	
2	DDO (Admin.), ICFRE	53,042.00	1,398,804.98	4525	
3	Coimbatore	-	2,635,240.00	8901	3,000,000.00
4	Bangalore	9,983.55	2,388,122.00	5574	
5	Jabalpur	8,081.00	1,588,416.00	654	
6	Jodhpur	7,033.00	177,560.00	14054	
7	Jorhat	1,175.00	1,118,525.42	3810	
		-	1,375.00		
8	Ranchi	-	3,636,270.00		
9	Shimla	4,121.76	515,387.24	13032	
10	Allahabad	2,084.00	346,718.00	1231	
11	Chhindwara	-	-	6307	
12	Hyderabad	20,051.00	5,146,690.97	10653	
13	AO, FRI	14,862.00	127,774.00	4185	
14	Botany Division	251.00	74,148.30	4186	
15	Forest Products Divn.	15,708.00	1,028,483.80	4193	
16	Silviculture Division	29,466.00	174,171.00	4190	
17	Deemed University	-	-	5075	
	<b>Total</b>	<b>165,858.31</b>	<b>27,830,317.74</b>		<b>3,000,000.00</b>
<b>Normal Payment 2000-2001</b>					
	Unit	Closing Balance		A/c No.	FDR
		Cash in Hand	Cash in Bank		
	Account No. 155	-	-		
	Account No. 155A/4781	-	1,432,933.00	155A	
	Account No. 2859	-	1,307,914.33	2859	
	UNDP	-	-		
	UNDP (N.Y. Bank A/C)	-	-		
	Controller (Pension)	-	5,399,693.00	As per Annexure	355,577,042.00
	DDO (Admin)	106,668.20	6,248,962.63	As per Annexure	
	Coimbatore	-	4,249,234.50	As per Annexure	
	Bangalore	12,263.00	4,434,612.70	As per Annexure	
	Jabalpur	15,176.00	5,621,356.56	As per Annexure	
	Jodhpur	34,511.00	4,664,225.00	As per Annexure	
	Jorhat	1,495.00	4,719,601.00	As per Annexure	
	Ranchi	102.00	2,274,200.15	As per Annexure	
	Shimla	-	821,279.00	As per Annexure	
	Allahabad	2,217.33	1,678,447.37	As per Annexure	
	Chhindwara	7,284.00	1,024,530.00	As per Annexure	
	Hyderabad	-	-	10642	
	AO, FRI	25,785.60	11,641,069.17	As per Annexure	
	Botany Division	10,322.00	2,772,011.29	As per Annexure	
	Forest Products Division	4,164.00	3,670,903.00	2840	
	R.S.&M. Division				
	Silviculture Division	35,672.41	4,669,195.62	As per Annexure	
	<b>Total</b>	<b>255,660.54</b>	<b>66,630,168.32</b>		<b>355,577,042.00</b>
	<b>G.TOTAL</b>	<b>421,518.85</b>	<b>94,460,486.06</b>		<b>358,577,042.00</b>

**INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION,**  
**DEHRADUN**  
**ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

1. **Basis of Accounting :**

The Council prepares its accounts on the cash basis.

2. **Fixed Assets:**

All fixed assets are stated at historical cost.

3. **Depreciation:**

No depreciation has been provided.

4. **Investments:**

Investments are valued at cost.

5. **Retirement Benefits:**

No provision for gratuity and leave encashment liabilities is made.

6. **Adjustment pertaining to earlier years and prepaid expenses**

As the council follows the cash basis of accounting, therefore there are no adjustments pertaining to earlier years and prepaid expenses.

**NOTES ON ACCOUNTS**

- 1) Previous year figures have been regrouped and recasted where ever necessary.

## LIST OF ABBREVIATIONS

ICFRE	Indian Council of Forestry Research and Education
FRI	Forest Research Institute
IFGTB	Institute of Forest Genetics and Tree Breeding
IWST	Institute of Wood Science and Technology
TFRI	Tropical Forest Research Institute
AFRI	Arid Forest Research Institute
RFRI	Rain Forest Research Institute
HFRI	Himalayan Forest Research Institute
CSF&ER	Centre for Social Forestry Research and Eco-Rehabilitation
FRC	Forest Research Centre
CFR&HRD	Centre for Forestry Research and Human Resource Development
NFLIC	National Forest Library and Information Centre
IFFDC	Indian Farm Forestry Development Cooperative
FREE-P	Forestry Research Education and Extension Project
CSIRO	Commonwealth Scientific and Industrial Research Organization, Australia
NRDC	National Research Development Corporation
NOVOD	National Oil Seed and Vegetable Oil Development
NABARD	National Agricultural Bank for Agriculture and Rural Development
FRLHT	Foundation for Revitalization of Local Health Tradition
APFDC	Andhra Pradesh Forest Development Corporation.
TNFD	Tamil Nadu Forest Department
KFD	Kerala Forest Department
IPMA	Indian Paper Manufacturers Association
GACL	Gujarat Alkali and Chemicals Ltd.
RDBMS	Research Data Base Management System
GEF	Global Environmental Facility
IRS	Institute of Remote Sensing
PGD	Post Graduate Diploma
APMP	Alkaline Peroxide Mechanical Pulping
VAM	Vascular Arbuscular Mycorrhiza
GHG	Green House Gas
FYM	Farm Yard Manure
NWFP	Non-Wood Forest Produce
RBD	Randomized Block Design
CD-ROM	Compact Disc Read Only Memory
TKP	Tamarind Kernel Powder
CTG	<i>Cassia Tora</i> Gum
UV	Ultra Violet
IR	Infra Red
NMR	Nuclear Magnetic Resonance
TLC	Thin Layer Chromatography
PFM	Participatory Forest Management
IPM	Integrated Pest Management
AMF	Arbuscular Mycorrhizal Fungi
SPA	Seed Production Area
SSO	Seedling Seed Orchard
CSO	Clonal Seed Orchard
SSPA	Seedling Seed Production Area
PSIP	Planting Stock Improvement Programme
CPT	Candidate Plus Tree
VMG	Vegetative Multiple Garden

SP	Self Pruning
ISSR	Inter Sample Sequence Repeat
RAPD	Randomly Amplified Polymorphic DNA
IPT	International Provenance Trial
PT	Progeny Trial
RCBD	Randomized Complete Block Design
LAN	Local Area Network
WAN	Wide Area Network
ESF	Extension Support Fund
SPM	Suspended Particulate Matter
MPT	Multi Purpose Tree
NFT	Nitrogen Fixing Trees
PSB	Phosphate Solubilizing Bacteria
PTG	Primitive Tribe Groups
HPLC	High Performance Liquid Chromatography
LOSP	Light Organic Solvent Preservative
USDA	United States of Department of Agriculture