

परीक्षित वार्षिक लेखा

भारतीय वानिकी अनुसंधान एवं शिक्षा परिषद्, देहरादून के वर्ष १९९६-९७ के वार्षिक लेखों की जांच मैसर्स ए०के० कश्यप एण्ड कम्पनी, देहरादून के चार्टर्ड एकाउन्टैन्ट्स के द्वारा की गई।

वर्ष १९९६-९७ के परीक्षित लेखे का ब्योरा, लेखा परीक्षक की रिपोर्ट सहित, अगले पृष्ठों में प्रस्तुत किया गया है।

AUDITORS REPORT

We have examined the Balance Sheet of Indian Council of Forestry Research & Education, Dehradun as at 31st March, 1997 and also the relevant Income & Expenditure Account and Receipts & Payment Account for the year ended 31st March, 1997, which are in agreement with the books of accounts maintained by the Council.

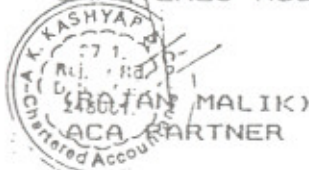
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion proper books of accounts have been kept by the Council so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to notes give a true and fair view in the case of:

1. The Balance Sheet of the State of Affairs of the above named Council as on 31st March, 1997.
2. The Income & Expenditure Account of the Surplus of the accounting year ended on 31st March, 1997 and,
3. The Receipt & Payments Accounts of the receipt and payments during the year ended 31st March, 1997.

FOR A. K. KASHYAP & CO.,
CHARTERED ACCOUNTANTS



PLACE: DEHRADUN

DATED: 14TH JULY, 1997

INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRA DUN

BALANCE SHEET AS ON 31 ST DAY OF MARCH 1997

PREV. YEAR	LIABILITIES	AMOUNT	T. AMOUNT	PREV. YEAR	ASSETS	AMOUNT	T. AMOUNT
	CAPITAL & BUILDING FUND			407,259,384	FIXED ASSETS		
751,336,872	As Per Annexure '8'		857,681,243		As Per Annexure '12'		399,922,378
45,672,141	GENERAL FUND			166,089,450	BUILDING WORK IN PROGRESS		
	As Per Annexure '9'		220,005,296		As Per Annexure '13'		166,089,450
				147,240,090	ADVANCE FOR CAPITAL EXPENDITURE		
30,000,000	GRANT RECEIVED IN ADVANCE		6,400,000		As Per Annexure '14'		311,566,376
	CURRENT LIABILITIES				CURRENT ASSETS, LOANS & ADVANCES		
56,686,794	As Per Annexure '10'		59,972,840		1A. Current Assets		
	Amount Payable to PAD			186,906	11. Cash in Hand		
0	As Per Annexure '11'		72,687	74,810,432	As Per Annexure '3'		377,615
					12. Cash at Bank		
				95,605,625	As Per Annexure '4'		100,398,211
					13. Fixed Deposits Recruits		
					As Per Annexure '5'		142,626,180
					1B. LOANS & ADVANCES		
					11. Payments recoverable from PAD:		
				24,041,098	New Delhi		
					As Per Annexure '15'		5,821,747
				11,115,659	12. Advances recoverable from Staff		
					As Per Annexure '16'		9,578,430
				3,250,163	13. Other Advances		
					As Per Annexure '17'		4,453,681
							20,195,858
923,698,806			1,144,138,068	923,698,806			1,144,138,068

Schedules '1' to '18' form an integral part of the Balance Sheet

AUDITOR'S REPORT

As per our separate report of even date annexed



FOR
A.K. KASHYAP & CO.,
CHARTERED ACCOUNTANTS

FOR & ON BEHALF OF ICFRE

(Signature)
14/7/97

(Dr. S. B. Bhatia)
DIRECTOR GENERAL

(Mr. S. B. Lal)
DY. DIRECTOR GENERAL
ADMINISTRATION

INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRA DUN

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 ST DAY OF MARCH 1997

PREV. YEAR	EXPENDITURE	AMOUNT	T. AMOUNT	PREV. YEAR	INCOME	AMOUNT	T. AMOUNT
	NON PLAN				BRAWI IN AID		
64,483,062	Salary	65,615,740		72,100,000	Non Plan	72,600,000	
400,000	Travelling Expenses	61,534		411,000,000	Plan & Externally Aided Projects:	462,000,000	
195,496	Office Expenses	47,794		4,000,000	Rural Development	0	
7,380,877	Handriya Vaidya's Sanathan	8,501,804	34,228,900				525,600,000
	PLAN			181,351,306	Less: Transferred to Capital		
95,271,541	Salary	91,165,346		130,000,000	Fund account Expenditure	163,712,567	
4,164,226	Travelling Expenses	4,004,674			Less: Grant Received in Advance	6,400,000	
37,792,227	Office Expenses	22,261,523					425,487,423
1,628,877	Material & Supplies	266,074		0	Add: Grant Received in Advance		
2,664,043	Minor works	2,877,436			Last Year	30,000,000	
45,391,297	World Bank Expenses	83,673,780					455,487,423
507,532	Fellowship	44,474					
546,256	Publication	16,793		394,674	Amount Received from NARAD		723,840
0	Research Expenses	1,534,821			Seed Technology		55,239
10,000	Audit Fees	10,000	209,614,879	13,737,652	Revenue Receipts		10,061,023
					Other Receipts		16,175
	Consultant & Local Training		5,000		Interest on Bank Account with		
				68,036	SB1 New York		78,572
				70,000	Amount Received from INSA		47,000
					Forest Education		4,350,000
					IFREIP		1,800,000
					ICDA		190,000
					IAPFEC		30,000
					Foreign Exchange Receipts:		
					Bamboo Agro Forestry		0
				494,192	FORTIP Seed Handling		0
					FORSFA		20,289
					Bamboo Agro Forestry Tech.		134,442
					FORD FOUNDATION		1,576,294
					FORTIP		602,600
					Himalayan Pines		4,294,000
					Medicinal Plant		44,862
					INRF		4,566,287
							13,306,852
	EXPENDITURE ON EXTERNALLY AIDED PROJECTS:						
912,321	UNEP Foreign Expenses	1,875,576		494,192	Bamboo Agro Forestry		0
756,461	Bamboo Agro Forestry	0		55,441	FORTIP Seed Handling		0
1,164,645	IFRC Expenses	1,418,029			FORSFA		20,289
37,379	IFORSETA	0			Bamboo Agro Forestry Tech.		134,442
421,297	INMNR Foreign Bamboo Production	245,348			FORD FOUNDATION		1,576,294
950,226	UNEP Foreign Expenses NY	0			FORTIP		602,600
	IFORTIP:				Himalayan Pines		4,294,000
60,544	Survey Indigenous Poplar	4,089			Medicinal Plant		44,862
425,524	Productivity Technology	159,099			INRF		4,566,287
55,441	Seed Collection/Handling	900					
986,724	Site Rehabilitation-IFRC	305,777					
10,500,000	Forest Education	4,350,000					
241,534	IRP Expenses	0					
55,781	ISPC Expenses	0					
439,012	INMNR2 Expenses	630,849					
5,361,001	INRF Expenses	3,221,284					

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A. K. KASHYAP & CO.
CHARTERED ACCOUNTANTS

37/1, Rajpur Road, Dehra Dun

Phone : Off 652346, 655634 Res : 622966, 622836

Cable : KAYTAX

Fax : 655634

352,571	Food Foundation Expenses	573,960			
0	IAAR/UPFD Expenses	149,407			
0	Bhaboo Aero Tech Expenses (IDRE)	335,311			
0	Medicinal Plant-IDRE	287,504			
27,586	U.P. Parvasharan Expenses	40,737			
			13,791,880		
270,074	IDRE		649,177		
62,244,687	Depreciation		65,939,911		
36,719,145	(SURPLUS) Excess of Income over Expenditure		122,708,386		
370,586,690			486,336,134	370,586,690	486,336,133
0			0		

AUDITOR'S REPORT

As per our separate report of even date annexed

FOR
A.K. KASHYAP & CO.,
CHARTERED ACCOUNTANTS



(RAJAN KALIC)
ACA

FOR & ON BEHALF OF IDRE

(Signature) 14/7/87

(Dr. B.N. GUPTA)
DIRECTOR GENERAL

(Mr. R.B. LAL)
DY. DIRECTOR GENERAL
ADMINISTRATION

14 JULY 1987

INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRA DUN

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31 ST DAY OF MARCH 1997

PREV. YEAR	RECEIPT	AMOUNT	T. AMOUNT	PREV. YEAR	PAYMENT	AMOUNT	T. AMOUNT
	OPENING BALANCE AS ON 01.04.96				NON PLAN		
207,456	Cash in Hand			64,115,167	Salary	64,998,868	
	As per Annexure '1'	186,906		400,000	Travelling Expenses	81,534	
37,481,696	Cash at Bank			175,496	Officer Expenses	47,794	
	As per Annexure '2'	74,810,422		7,288,677	Kendriya Vidyalaya Sangathan	8,501,894	
71,012,182	IFDR's				PLAN		73,600,000
	As per Annexure '6'	79,605,673	170,607,962				
	Amount of increase due to Foreign Exchange Fluctuations		229,143	94,878,441	Salary	73,017,603	
	GRANT IN AID			4,164,226	Travelling Expenses	6,064,674	
72,100,000	Non Plan	73,600,000		37,792,227	Officer Expenses	22,261,523	
411,000,000	Plan	462,000,000		568,256	Publication	16,792	
10,500,000	IITM University	0		1,628,077	Material & Supplies	346,074	
30,000	IITM	47,000		2,064,043	Minor Works	2,877,436	
40,000	IITM, New Delhi	0		507,523	Fellowship	44,474	
4,000,000	Rural Development	0		0	Research Expenses	1,534,821	
394,674	Amount Received from NABARD	723,840		10,000	Audit Fees	10,000	
960,217	IPAO (Botany)	0					107,192,348
34,000,000	Pension Cell	0			Consultant & Local Training		5,000
0	Forest Education	4,550,000					
0	FREETP	1,800,000			CAPITAL EXPENSES		
0	ICDA	198,000		0	Land	3,156,000	
0	IAPFDC	30,000	342,948,840	12,047,981	Books	886,742	
	Foreign Exchange Receipts			11,462,658	Office Equipment	4,677,088	
494,192	Bamboo Agro Forestry			20,551,291	Scientific Equipment	1,988,491	
55,441	FORTIF Seed Handling			3,074,560	Furniture	129,895	
0	FORSFA	33,289		569,262	Vehicle	0	
0	Bamboo Agro Forestry Tech.	136,442		962,255	Electrical Fittings	37,792	
0	FORD FOUNDATION	1,578,394		1,101,705	Tools & Equipment	22,304	
0	FORTIF	605,600		226,144	Buildings	4,162,937	
0	Himalayan Pines	6,284,000					15,067,450
0	Medicinal Plant	64,862					
0	MADP	4,506,267		7,389,629	Advance for L/C		4,747,297
			52,308,851		Advance to CCI		40,100,000
					Advance to CFM		
				8,000,000	Civil	11,000,000	
	Interest on Bank Account with			7,000,000	Electrical	6,500,000	
48,036	ISEI New York	78,572		29,284,672	Building & Roads	14,800,000	
4,154,966	L/C Refund		657,675				32,300,000



ANNEXURE '1': CASH BALANCE AS ON 01.04.96

CENTRAL DIRECTORATE	44,985
Jabalour	7,560
Bangalore	4,039
Allahabad	41,458
Jodhpur	2,138
Chindwara	1,249
Hyderabad	952
Jabalour Ford Foundation	521
UNDP	9,897
World Bank	12,254
DDO Admin	59,902
Jabalour -IDRC	1,951

186,906

ANNEXURE '2' OF BANK BALANCES AS ON 01/04/96

A/C NO.	
2786 FRI	3,391,113
2838 FRI	9,207,422
Silivi Div.2839	660,867
2840 F.P.	365,631
2841 BD	102,139
20973 RSMM	447,488
101 (Jabalour)	1,871,403
102 (Jabalpur)	447,744
2946 (Jorhat)	2,183,370
3365 (Jorhat)	123,231
3153 (Jorhat)	126,002
18002 (Coimbatore)	0
7327 (Coimbatore)	2,093,045
Allahabad 2406 Ranchi	15,281
SBI C/A Ranchi	500
UBI 11385	12,840
UBI 12409	834,519
UBI 12356	5,987
UBI 4730 Bangalore	95,027
UBI 4883 Bangalore	2,524,031
UBI 3498 C.of Accounts	148,155
UBI 3491 C.of Accounts	446,153
UBI 3661 C.of Accounts	66,189
UBI 3470 C.of Accounts	34,472,892
UBI 3660 C.of Accounts	853,452
UBI 101 Allahabad	66,350
UBI 101 Allahabad	1,355,705
UBI 101 Allahabad (WB)	62,122
UBI 19051 Jodhour	2,341
UBI 17026 Jodhour	0
UBI 62455 Jodhour	391,280
UBI 14118 Jodhour	2,500
UBI 14117 Jodhour	660,815
UBI 28085 Jodhour	1,917,656
UBI SA Jodhour	287,255
UBI 14052 Jodhpur	107,434



UBI 13029 Shimla	1,850,900
UBI 6606 Shimla	159,651
UBI 13032 Shimla	35,920
UBI 5858 Chindwara	404,334
UBI 6035 Chindwara	17,118
UBI 5557 Hyderabad	345,372
UBI 3354 UNDP	1,314,219
UBI 3482 UNDP	73,017
155 C UNDP	103,685
3810 Jorhat	26,573
14119 Jodhour	2,500
8326 Coimbatore	1,185,030
Bangalore	66,492
709 & 654 Jabalour	1,112,135
3725 ICFRE	22,884
SBI New York 111	722,817
UBI DDO Admin	1,153,436
UBI 597 F. Foundation	53,671
UBI 598 IDRC	143,333
2859	294,555
155 A	52,674
155	128,777

74,810,432

ANNEXURE '6' OF FIXED DEPOSITS

AS ON 01/04/96

Coimbatore	1,000,000
Ranchi	700,000
Controller of Accounts	91,690,744
Jodhour	179,798
World Bank	55,443
IDR's New York	1,979,640

95,605,625

ANNEXURE '3': CASH BALANCE AS ON 31.03.97

FRI	101,797
Jabalour	51,158
Bangalore	35,006
Allahabad	5,810
Jodhour	42,392
Chindwara	15,503
UNDP	4,792
DDO Admin	8,002
Jorhat	214
Ranchi	3,672
World Bank:	
-Shimla	341
-FRI	61,356
-Jabalour	3,374
-Allahabad	4,406
-Bangalore	12,992
Cash in Transit (from A/c 155 A)	46,800

397,615



ANNEXURE 'A' OF BANK BALANCES AS ON 31/03/97

A/C. NO.		
2786 FRI		7,083,442
2838 FRI		9,001,853
Silivi Div.2839		8,545,545
Silivi Div.4190 (WB)		234,092
2840 F.P.		119,727
4193 F.P. (WB)		84,872
4185 A.O. (WB)		3,081,917
2841 BD		352,274
20973 RSM		446,468
101 (Jabalpur)		2,755,407
102 (Jabalpur)		1,049,478
2946 (Jorhat)		1,746,190
3365 (Jorhat)		71,191
3153 (Jorhat)		131,736
4034 (Jorhat)		59,481
4186 Botany Div. (WB)		69,068
21266 R,S & M Div. (WB)		84,746
7327 (Coimbatore)		5,006,769
Allahabad Bank 2406 Ranchi		15,625
SBI C/A Ranchi		500
UBI 11385 Ranchi		13,430
UBI 12409 Ranchi		683,579
UBI 12356 Ranchi		10,450
UBI 4730 Bangalore		800,593
UBI 4893 Bangalore		544,423
UBI 3498 C.of Accounts		147,139
UBI 3491 C.of Accounts		1,195,379
UBI 3661 C.of Accounts		483,964
UBI 3470 C.of Accounts		443,686
UBI 3660 C.of Accounts		14,189,068
UBI 101 Allahabad(N+R)		1,449,933
UBI 101 Allahabad(WB)		1,172,523
UBI 823 Allahabad		30,828
UBI 19051 Jodhpur		2,501
UBI 17026 Jodhpur		588,338
UBI 62455 Jodhpur		34,676
UBI 14118 Jodhpur		212,500
UBI 14117 Jodhpur		2,500
UBI 28095 Jodhpur		1,815,350
UBI SA Jodhpur		
UBI 14052 Jodhpur		3,010,700
UBI 13029 Shimla		1,083,220
UBI 6606 Shimla		259,293
UBI 13032 Shimla (WB)		2,014,294
UBI 5858 Chindwara		99,838
UBI 6035 Chindwara		62,918
UBI 6037 Chindwara		1,000
UBI 5537 Hyderabad		283,420
UBI 3354 UNDP		981,481
UBI 3482 UNDP		81,797
155 C UNDP		1,439,056
3810 Jorhat (WB)		55,218
14119 Jodhpur (WB)		2,460
8326 Coimbatore (WB)		9,492
5574 Bangalore (WB)		2,290,890
6034 Bangalore (WB)		6,268
654 Jabalpur (WB)		1,085,250
709 Jabalpur (WB)		13,939
3725 DDO-World Bank H.Q.		20,091,834



SBI New York III	721,210
UBI DDO Admin	4,362,464
UBI DDO Admin (WB)	113,845
UBI 597 F. Foundation	1,108,946
UBI 598 IDRC	56,330
2857 DDO(A) Revenue	3,873,239
155 A	2,176,514
155	164,066

	109,309,211

ANNEXURE '5' OF FIXED DEPOSITS

AS ON 31/03/97

Coimbatore	1,000,000
Controller of Accounts	141,490,744
Jodhpur	200,407
World Bank	22,029
TDR's New York	945,000

	143,658,180

ANNEXURE '7' OF WORLD BANK EXPENSES

PARTICULARS	AMOUNT
-----	-----
1.Civil Works :	
Advance	109,977,043
2.(a)Equipment	6,266,928
(b)Books	7,792,341
(c)Furniture	1,665,848
3.Consultant Services & Training	10,662,001
4.Tree Improvement:	
-(a)Green House	922,057
-(b)Shade House	387,945
-(c)Mist Chamber	417,309
-(d)Multiplication Garden	779,465
-(e)Plant Establishment	13,067,029
-(f)Operation & Maintenance	2,412,363
5.Maintenance of :	
-Building	2,356,416
-Equipment	15,146,701
-Vehicle	4,423,766
-Minor Works	626,190
6.Grants/Support	
(a) Research Grant fund	8,150,524
(b) Extension Support fund	2,246,493
7.Salaries	8,069,974
8.Research Expenses	13,253,401
9.Vehicles	500,000
10.Travelling Expenses	68,573
11.Office expenses	235,997
12.Consultant & Local Training	23,695
13.Fellowship/Scholarship	260,689
14.Publication	47,700

	209,760,448



ANNEXURE '8' OF CAPITAL FUND

As Per Last Balance Sheet	751,338,873
Add: Increase due to Foreign Exchange Fluctuations	2,629,805
Add: Capital Receipts During the year	103,712,567
	857,681,245

ANNEXURE '9' OF GENERAL FUND

Balance as on 01/04/96	45,673,141
ADD: Excess of Income over Expenditure	122,708,386
ADD: Interest Receipts Of Previous Year	7,623,769
ADD: Amount previously treated as Current Liability	44,500,000
	220,505,296
LESS: Amount payable to Deemed University previously credited to General Fund	500,000
	220,005,296

ANNEXURE '10' OF CURRENT LIABILITIES

Deemed University	634,675
Earnest Money Deposits	1,011,946
Audit Fees	10,000
Salary Payable	
PLAN	4,756,500
NON PLAN	6,895,800
Other Liabilities COA-	
GPF	39,113,498
GSLIS	43,833
Pension	7,205,759
Income tax	1,988
Cultural Society	1,980
SAIL	296,861
	59,972,840

ANNEXURE 11 OF AMOUNT PAYABLE TO PAD

HBA	68,012
Interest on Scooter & Car Advanc	10,675
	78,687



ANNEXURE '13' OF BUILDING AND WORK IN PROGRESS

Work in Progress		
Opening Balance	68,611,450	
ADD: Amount trf. from advance to CPWD		
LESS: Amount Capitalised		68,611,450
World Bank Projects		
Opening Balance	91,478,000	
ADD: Amount trf. from advance to CCU		
LESS: Amount Capitalised		91,478,000
		160,089,450

ANNEXURE 14 OF ADVANCE FOR CAPITAL EXPENDITURE

Advance for Building to CCU	52,753,000
Advance for Staff Quarter CPWD	7,001,881
Advance to CPWD	
-Civil	29,212,850
-Building	30,368,408
-Electric	13,500,000
Advance for Fixed Assets	63,731,194
Advance to CCU - World Bank	114,999,043
	311,566,376

ANNEXURE 15 OF ADVANCES RECOVERABLE FROM PAO

GPF Advance	2,012,209
Pension Advance	173,577
CBEIS	1,421,955
Gratuity	91,089
DCRG	2,122,917
	5,821,747

ANNEXURE 16 OF ADVANCES RECOVERABLE FROM STAFF

Forest Advance	1,116,843
Festival Advance	385,153
House Building Advance	4,768,231
Car Advance	1,106,948
Scooter Advance	2,416,073
Cycle Advance	104,447
Medical Advance	14,778
Group Insurance	5,957
	9,918,430



ANNEXURE 17 OF OTHER ADVANCES

Letter of Credit	4,453,954
Paid to Other Offices	1,727
	<hr/>
	4,455,681
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ANNEXURE 12 OF FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01/04/96	ADDITIONS DURING THE YEAR	ADJUSTMENTS	TOTAL AMOUNT	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31/03/97
LAND	1,916,750	3,156,000		5,072,750	0	5,072,750
SCIENTIFIC EQUIPMENT	59,894,407	9,276,452		69,170,859	16,133,158	53,037,700
FURNITURE	11,391,064	214,645		11,605,709	1,149,839	10,455,870
BOOKS AND JOURNALS	25,317,997	3,500,343	1,843,286	26,974,964	5,229,287	21,745,677
VEHICLES	3,690,896	692,587		4,383,483	907,438	3,576,045
BUILDINGS	183,057,706	13,758,285	470,884	196,345,107	9,485,070	186,860,037
OFFICE EQUIPMENT	24,667,100	6,044,502		30,731,602	6,924,838	23,806,764
TOOLS AND EQUIPMENT	6,665,081	34,082		6,699,163	1,670,531	5,028,633
ELECTRICAL FITTINGS	1,019,792	37,793		1,057,585	259,672	797,913
UNOP ASSETS-						
VEHICLE	134,352			134,352	26,870	107,482
EQUIPMENT	235,778	56,500		292,278	66,007	226,271
FURNITURE	0	17,582		17,582	1,758	15,824
BOOKS & JOURNALS	0	1,340,808		1,340,808	134,081	1,206,727
ELECTRICAL FITTING	0	4,032		4,032	504	3,528
FORD FOUNDATION ASSETS-						
VEHICLES	750,835	0		750,835	150,167	600,668
EQUIPMENT	193,269	0		193,269	48,317	144,952
R.D.P ASSETS-						
TOOLS AND EQUIPMENT	29,619	0		29,619	7,405	22,214
SCIENTIFIC EQUIPMENT	288,446	0		288,446	72,112	216,335
WORLD BANK ASSETS-						
CIVIL WORKS	278,628			278,628	13,931	264,697
EQUIPMENT	77,081,113	16,423,236	9,398,712	84,105,637	20,148,344	63,957,293
BOOKS & JOURNALS	31,706	7,792,341		7,824,047	785,575	7,038,471
FURNITURE	93,471	1,665,848		1,759,319	92,639	1,666,679
VEHICLE	10,521,465	6,280,754		16,802,219	2,732,368	14,069,851
TOTAL	407,259,383	70,315,789	11,712,882	465,862,290	65,939,911	399,922,378

Note: Additions to Scientific Equipments includes an amount of Rs 23,00,660 as increase in the opening value of Asset due to Foreign Exchange Rate Fluctuations.



ANNEXURE "18" OF NOTES TO ACCOUNTS

1. The accounts are maintained on 'Cash Basis', no provision for expenses other than Salary and Audit Fees has been made.
2. Funds received & lying on account of UNDP Project with the State Bank of India, New York Branch have been accounted for in Indian Rupees @ Rs 35 per Dollar, interest received on Term Deposit Receipts have been taken in the Income of the Council. The Bank Statement of the above named bank was only available till 31st day of January, 1997, hence it has been incorporated till the above said date.
3. Deemed University accounts have been excluded from ICFRE Accounts in lieu of autonomy granted to Deemed University vide letter no. F-9-25/89-V-B dated 8th December, 1991 from Ministry of Human Resource Development (Department of Education).
4. An amount of Rs 1,77,15,343 was recoverable from PAO on account of Leave Encashment according to the Balance Sheet of 1995-96. This amount being no longer recoverable is being clubbed with Salary in the Income & Expenditure account of the Current Financial Year. This has been done with the approval of the Director General of the Council.
5. An amount of Rs 93,98,712 was received as Refund of L/C in the Current Year. The same had been capitalised under the Equipment account of the World Bank Assets. This is now being rectified.
6. Buildings to the tune of Rs 4,70,884 had been over capitalised in the previous years. The same is now being rectified.
7. Out of the total Grant received, Rs 64,00,000 represents grant received in advance on account of Himalayan Pines Project.



8. Of the total Bank Balance of Rs 10.83 crores, approximately Rs 1.50 crores represents Revenue Accounts which cannot be used for expenses.

9. Of the total FDR,s of Rs 14.37 crores, approximately Rs 14.15 crores pertains to FDR's with the Controller of Accounts and these cannot be utilised as they represent GPF, GSLIS & Pension Fund.

10. No Completion Certificates were available from CPWD & CCU and hence no amounts could be transferred from Capital Work in Progress to the Building accounts.

11. Previous Year's figures have been regrouped and recasted wherever necessary.

