

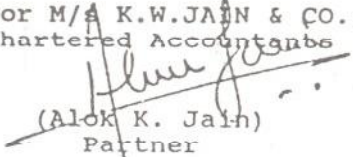
AUDITORS REPORT

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 & 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
(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	1,071,441,560	Fixed Assets As per Annexure 7		1,525,261,635.52
1,119,045,052	General Fund As per Annexure 3		1,270,303,641.23	130,518,978	Building Works in progress		149,378,978.00
11,591,588	Current Liabilities As per Annexure 4		21,868,255.96		Advance for Capital expenditure Adv. for Fixed Assets (Last Bal.) Add: Given during the year Adv for Scientific Equipments	63,745,701.00 488,000.00 123,318.00	64,337,019.00
178,593	Amount Payable to PAO As per Annexure 5		180,868.00		Current Assets, Loans & Advances		
47,007,588.00	Amt. Payable to Controller, ICFRE As per Annexure 6		48,121,238.00		A. Current Assets		
				317,874	1) Cash in hand As per Annexure 8	270,901.85	
				118,427,483	2) Cash at Bank As per Annexure 8	124,287,384.82	
				289,793,985	3) Fraud 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	
					6) DD in transit	1,848,000.00	
				3,300,000	Grants-in-Aid receivable Money in transit (NABARD) Revenue Receipts in Transit	1,059,541.90	
				294,121	B. Loans and advances		
				8,106,992	1) Payments Recoverable from PAO (F), New Delhi As per Annexure 10	7,152,800.00	
					2) Advances Recoverable from staff		

Controller, ICFRE, Dehradun

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
TOTAL	1,270,303,641.23

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
TOTAL	180,868.00

Annexed to the Balance Sheet of even date.



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
TOTAL	21,868,255.96

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
TOTAL	46,121,238.00

 K.W. JAIN & CO.
DEHRADUN
Chartered Accountants

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
TOTAL FIXED ASSETS	1525261636

Annexed to the Balance Sheet of even date



K.W. Jain

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
TOTAL (A)	201105.54	65256657.35

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
TOTAL (B)	69796.31	59040727.57
GRAND TOTAL (A + B)	270901.85	124297384.92



Annexure 9 of Fixed Deposits as on 31.03.2000

Particulars	Amounts
Controller (Pension Cell)	297924552.00
Coimbatore (World Bank)	3000000.00
TOTAL	300924552.00



K.W. Jain



Annexure 10 of Advance Recoverable from PAO

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

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
TOTAL	16,729,056.00

Annexed to the Balance Sheet of even date.



K. V. Jain

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
TOTAL	1,383,191.00

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
TOTAL	5,443,487.00

Annexed to the Balance Sheet of even date.



Y. W. Jain


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
45,329,366	NON-PLAN Salary	52,741,250.00		95,000,000	GRANT-IN-AID NON-PLAN	100,000,000.00	
49,659,088	Research	46,986,900.00			PLAN	350,000,000.00	
10,000,000	Kendriya Vidyalaya Sangathan	10,650,000.00	110,378,150.00	480,000,000	Ministry of Environment & Forests (Forest Policy & Preparation - IT) Last Balance 5,100,000.00 Recd during the year 1,000,000.00	6,100,000.00	
87,718,613	PLAN Salary	104,654,589			FREEP - World Bank	210,000,000.00	666,103,000.00
45,387,278	Research	37,154,411	141,809,000.00	228,000,000	FOREST EDUCATION		
	Non-Research				NON-PLAN	9,500,000.00	
3,141,366	Travelling Expenses	4,008,227	5,223,000.00	10,000,000	PLAN	20,000,000.00	29,500,000.00
1,633,080	Research	12,14,773		18,000,000	Samilar on India's Forest beyond 2000 Planning Commission Ford Foundation	25,000.00 351,067.00	376,067.00
22,796,806	Office Expenses	26,330,131.88	46,654,691.81		Himalayan Eco Rehabilitation (IDRC)		1,230,000.00
17,853,764	Non-Research	20,324,559.93			RURAL DEVELOPMENT PROJECT	1,335,711.00	
35,000	Scholarship/Fellowship/Cash award		35,000	1,758,000	NABARD	2,723,000.00	
83,150	Publications		254,237	211,432	HIMALAYAN PINE PROJECT Add: Interest	63,175.00	
18,000,000	Forest Education (Universities)		2000,000	1,696,000			4,121,886.00
677,195	M & S (Lab.Contl.)		627,335				
17,952,338	Minor Works & Maintenance		4,857,327				
30,000,000	Pension Fund						
	Building Maintenance		1,637,000.00				
100	Bank Charges		166.34				



Agro/tech Expenses	Agro/tech Expenses		494,413.00		Interest on Fixed Deposits UNDP Dollar Ac	221,965.08	
#S Training Course Expenses	#S Training Course Expenses		76,931.00		UNDP Dollar Ac	15,152.00	
CSDA Expenses	CSDA Expenses		313,040.00		FORTIP Other Units	391,193.76	658,483.84
EM/ISIS Expenses	EM/ISIS Expenses		35,952.00		FAO Account	30,173.00	
FFDC Expenses	FFDC Expenses		16,302.00		Exchange Fluctuation		21,796.35
Ecology Training Course Expenses	Ecology Training Course Expenses		55,027.00	11,031,885	Revenue Earned	1,392,184.00	13,401,199.45
Grants Refunded to UNDP Dollar Ac	Grants Refunded to UNDP Dollar Ac		992,019.42		FREEP Other Units	12,009,015.45	
Books & Journals	Books & Journals		372.00		Miscellaneous Receipts Add: Previous year adjustment pertaining to Jabalpur Unit	20,878.00	82,351.00
Trade & Equipments	Trade & Equipments		4,530.00	176,627		61,473.00	
EXPENDITURE INDIAN COMPONENT Rural Development Expenses NABARD Expenses UNDP expenses	EXPENDITURE INDIAN COMPONENT Rural Development Expenses NABARD Expenses UNDP expenses	1399084 248,868.00 1,343,218.00	2,991,170.00	46,836 23,350 1,794,961	FOREIGN EXCHANGE RECEIPTS Bamboo Agro Forestry- INBAR Medical Plant- IDRC UNDP	1,490,048.73	1,490,048.73
Centr. from Revenue to Pension Fund Grant from Plan to Pension	Centr. from Revenue to Pension Fund Grant from Plan to Pension	12,800,000.00 30,000,000.00	42,800,000.00		Difference in Opening balance due to ₹ rounded off past		
6,211,706 FOREIGN COMPONENT Bamboo Agro. Tech. Expenses-IDRC FORTIP/FAO Expenses Eco-Renovation (IDRC) Expenses FORSPA Expenses Ford Foundation Expenses Himalayan Pine Project IDRC	FOREIGN COMPONENT Bamboo Agro. Tech. Expenses-IDRC FORTIP/FAO Expenses Eco-Renovation (IDRC) Expenses FORSPA Expenses Ford Foundation Expenses Himalayan Pine Project IDRC	124,169.00 20,750.00 533,212.00 6,340.00 1,650,410.00 743,943.00 783,120.00	3,870,144.00				
140,656,336 World Bank Expenses As per Annexure - 1B	World Bank Expenses As per Annexure - 1B		232,954,673.00				
10,300,000	Contribution from Revenue to Pension fund						



 Chartered Accountants
 K. W. Jain & Co.
 DEMARADUN
 10/11/2010

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

Certified in terms of our separate report of even date.

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

for K.W.Jain & Co.
 CHARTERED ACCOUNTANTS

[Signature]
 (Ajay K.Jain)
 Partner

[Signature]
 (R.P.S. Kulkarni)
 Director General

[Signature]
 (Bhram Heil)
 Dy. Director General (Admin)

[Signature]
 (N.N. Ballooni)
 Financial Advisor &
 Chief Accounts Officer



PLACE : DEHRADUN
 DATED : 28th November 2000

Annexure 1 of World bank Expenses

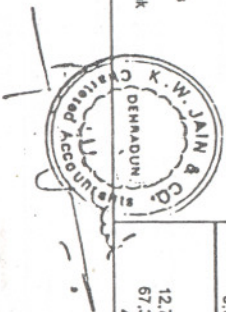
Particulars	Amount
A. Investment Cost	
1. Vehicles (Catamaran)	697,187.00
2. Studies and Consultancy	7,791,246.00
3. Local Training	14,702,347.00
4. International Training	101,981,900.00
5. Plant Establishment	10,696,657.00
6. RGF	26,243,474.00
7. ESF	2,314,169.00
8. Services(Extension)	3,972,756.00
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	990,296.00
Soft ware Update	124,000.00
Hardware Update	786,600.00
Documentation & Imaging System	1,029,105.00
Photocopier	170,625.00
TOTAL	188,749,650.00
B. Recurring Cost	
1. Salary & Allowances	13,102,064.00
2. O & M	23,041,162.00
3. Research Operallon	10,061,797.00
TOTAL	46,205,023.00
GRAND TOTAL	232,954,673.00

Annexed to the Balance Sheet of even date.

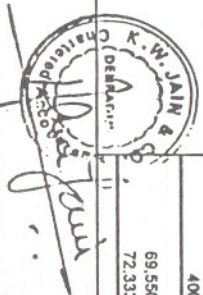


INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN
Receipts and Payments Account for the year ended 1999-2000
CONSOLIDATED ACCOUNT

Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Opening balances as on 1-4-99					
Cash in hand			Non-Plan Salary	52,741,250.00	
As per Annexure 1	317,874.34		Research	46,986,900.00	
Cash at bank			Non-Research	10,650,000.00	110,378,150.00
As per Annexure 2	116,488,935.71		Kendhya Vidyalyaya Sangathan		
FDRs			Plan		
As per Annexure 3	269,793,985.00		Salary	104,654,589.00	
D.D. in hand	47,540.00		Research	37,154,411.00	141,809,000.00
Cheques in hand	229,806.27		Non-Research		
Money in Transit (NABARD)	294,121.00	387,172,262.32	Travelling Expenses	4,008,227.00	
			Research	1,214,773.00	5,223,000.00
Grant-In-Aid			Non-Research		
Non-Plan	100,000,000.50		Office Expenses	26,330,131.88	46,654,691.81
Receivable during 1998-99	350,000,000.00		Research	20,324,559.93	35,000.00
Plan			Non-Research		
Ministry of Environment & Forestry (Forest Policy & Preparation- II)	1,03,00,000.00	661,000,000.00	Scholarship/Fellowship/Cash Award		
FREEP - World Bank	210,000,000.00		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	32,800,000.00	Minor Works & Maintenance		4,857,327.00
Plan	20,000,000.00		Rural Development Expenses		1,399,084.00
FREEP			Capital Expenses (PLAN)	196,976.00	
Rural Development Project			Scientific equipments	148,657.00	
NABARD (Reimbursement)	1,335,711.00		Office equipments	58,528.00	
Less: Expenses - Revenue	248,868.00	1,017,866.00	Furniture & Fixture	6,758,102.00	7,162,263.00
Capital	68,977.00		Building & Roads		
Seminar on India's Forest beyond 2000			Advance Payments	12,715,000.00	
Planning Commission		25,000.00	(a) CCU - Normal	67,300,000.00	
Foreign Aid			(b) CPWD	468,000.00	
- Seminar on India's Forest beyond 2000	351,067.00				
- Ford Foundation	-				
- Bamboo Agro Forestry - INBAR	-				
- Medicinal Plant - IDRC	-				
- UNDP	1,480,048.73				



Receipts		Amount	T. Amount	Payments		Amount	T. Amount
FRI Consultancy	131,775.00			Less Recovered	451,900.00		104,667.00
Add: Bank Interest	4,992.00		(23,470.00)	Scooter Advance	1,575,176.00		
Less: Expenses	160,237.00			Less Recovered	1,296,547.00		278,629.00
KFDC	150,000.00		140,880.00	Cycle Advance	206,500.00		
Less: Expenses	9,120.00			Less Recovered	207,411.00		(911.00)
NOVOD	2,108,506.00		551,878.00	HBA	3,086,997.00		2,047,344.00
Less Expenses - Revenue - 1474710.00	1,556,628.00			Less Recovered	1,039,653.00		
Capital - 81918.00				T.A. Advance	3,264,935.00		
Bio-technology	1,646,000.00		1,565,345.00	Less Recovered	3,053,638.00		211,297.00
Less: Expenses	80,655.00			LTC Advance	1,189,495.00		151,568.00
Extension Methodology Course	120,000.00		96,611.00	Less Recovered	1,037,927.00		
Less: Expenses	23,389.00			Medical Advance	894,600.00		349,009.00
Punjab Project			487,600.00	Less Recovered	645,591.00		
Short Term course	4,559,000.00			Pay Advance	46,000.00		8,575.00
Less: Expenses	4,559,000.00			Less Recovered	37,425.00		
Energy Plantation Project	800,000.00		560,754.00	Transfer T.A. Advance	33,567.00		(14,608.00)
Less Expenses - Revenue - 175000.00	239,246.00			Less Recovered	46,175.00		
Capital - 64246.00				Fan Advance	500.00		(500.00)
Fellowship			35,000.00	Less Recovered	159,100.00		(159,100.00)
National Research Development (Royalty)-Net			1,075,000.00	Food Advance			
IIFM, Bhopal	99,170.00			Less Recovered			
Less: Refunded	99,170.00			Computer Advance	50,000.00		(9,400.00)
APFDC	763,997.00		435,418.00	Less Recovered	59,400.00		
Add: Bank Interest	46,524.00			Forest Advance (EMWISIS)	5,000.00		
Less: Expenses	375,103.00			Less Recovered	5,000.00		
Shanhi Ashram	800,000.00		739,211.00	Forest Advance (EPP)	37,000.00		5,000.00
Less: Expenses	60,789.00			Less Recovered	32,000.00		
STT Course	147,401.00		31,910.00	TA Advance (EPP)	14,015.00		13,615.00
Less: Expenses	115,491.00			Less Recovered	400.00		
Neem Project	2,283,000.00		475,357.00	Forest Advance (Agro-tech)	69,550.00		
Less: Expenses	1,807,643.00			Less Recovered	72,333.00		(2,783.00)
MOUGACL	200,000.00						

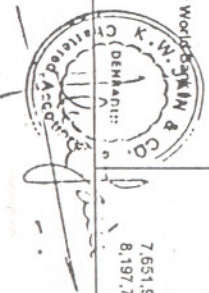


Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Less: Expenses	46,554.00	153,446.00	TA Advance (Agro-tech)	14,340.00	
IGNFA	30,000.00		Less Recovered	20,240.00	(5,900.00)
Less: Refunded	12,766.00	17,234.00	TA Advance (Forest Flora)	54,000.00	
Cultural Society	1,860.00	(1,980.00)	Less Recovered	36,000.00	18,000.00
Less: Expenses	3,840.00		Forest Advance (Bio-tech)	16,707.00	
IPMA	6,082,990.00	5,748,952.00	Less Recovered	15,722.00	985.00
Less: Expenses	334,038.00		TA Advance (Bio-tech)	4,100.00	
Amount received for Training	195,020.00	95,786.00	Less Recovered	9,100.00	(5,000.00)
Less: Expenses	99,234.00		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 (KCYOD)	36,705.00	
Bio-diversity Training	44,580.00	2,110.00	Less Recovered	27,700.00	9,005.00
Less: Expenses	42,470.00		Forest Advance (Nheem Project)	116,899.00	
Handicraft Project	3,947,320.00	2,192,665.00	Less Recovered	100,055.00	16,844.00
Less: Expenses	1,754,655.00		TA Advance (Nheem Project)	44,070.00	
Handicraft Consultancy	75,000.00	(161,030.00)	Less Recovered	43,540.00	530.00
Less: Expenses	236,030.00		Forest Advance (RNDP)	170,975.00	
Forest Flora (Rudaman & Nicobar)	95,000.00		Less Recovered	159,125.00	11,850.00
Less: Expenses	42,212.00		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)
GPF subscription from DDO's		33,186,522.00	Forest Advance (Pna Project)	172,500.00	
ICFRE :			Less Recovered	162,568.00	9,932.00
Saving fund (GSUS)	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)
GSUS Subscription	1,299,271.00		Amount Recoverable from GPF Advance	7,591,681.00	

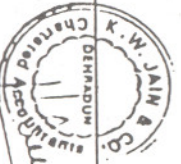


 K. W. JAIN & CO.
 Chartered Accountants
 Jaipur

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 (GSUS)		588,182.00	62,619.00	CGEGIS Less Recovered		192,098.00	(50,624.00)
Less: Paid		525,563.00	98,688.00	DCRG Less Recovered		242,722.00	
GPF from other offices			8,514,969.00	Prov. Pension Less Recovered		1,622,415.00	(1,089,824.00)
Pensionary benefits from other Departments			11,555,442.00	GPF final payment		139,898.00	
GPF from PAO (F)			9,212,065.00			130,070.00	
Pension Contribution							
Amount Received & Payable to PAO (F)							
GPF Subs/Ret/und of Advances		11,815,470.00	(13,596.00)	Amount Reimbursable by Controller (Pension Cell, ICFRE)		12,313,233.00	1,603,797.00
Less: Paid		184,628.00	61,695.00	GPF Advance Less Recovered		10,709,436.00	
CGEGIS		122,933.00	(1,250.00)	DCRG Less Recovered		9,002,489.00	(1,407,368.00)
Less: Paid		317,861.00	(25,260.00)	Provision Pension Less Recovered		10,409,857.00	
Interest on HBA		319,111.00		GPF Part/Final Payment Less Recovered		160,500.00	(640,693.00)
Less: Paid		209,332.00		CGEGIS Less Recovered		801,193.00	
HBA		274,592.00					
Less: Paid		35,728.00					
Car Advance		30,728.00					
Less: Paid		1,425.00					
Scooter Advance		1,425.00					
Less: Paid		1,295.00					
Interest on Scooter Advance		20,609.00	(19,314.00)				
Less: Paid		9,700.00					
Interest on Car Advance		9,700.00					
Less: Paid		9,700.00					
Amt. Payable to Controller(Pension), ICFRE							
GPF Subs/Ret/und of Advance		31,136,663.00	(140,555.00)	Payments made by Controller of Accounts			1,041.00
Less: Paid		31,277,218.00		GSUS Subs. Less Recovered			(192.00)
GSUS		1,219,130.00	(753.00)				
Less: Paid		1,219,883.00					
Pension Contribution		7,361,371.00	(745,042.00)				
Less: Paid		8,106,413.00					
Salary Saving Scheme (LIC)		350,660.00					
Less: Paid		360,660.00					
Recoveries from staff on behalf of AG/AO/Others							
GPF Subs/Advance		1,349,583.00	12,600.00	Miscellaneous Payment			
Less: Paid		1,336,983.00					
LIC		533,363.00	740.00	Recoveries from Staff (by Working Staff & on behalf of Normal Forest Advance Less: Recovered		7,651,980.00	(545,739.15)
Less: Paid		532,623.00				8,197,719.15	
Car Advance		87,913.00					
Less: Paid		85,413.00					
HBA		295,816.00					



Receipts	Amount	T. Amount	Payments	Amount	T. Amount
Staff Association Fees	2,820.00				
Less: Paid	45,177.00				
TDS	44,601.00	576.00			
Less: Paid	5,315.00				
Cyclone relief fund	5,315.00				
Less: Paid	4,194.00				
Income Tax (IDRC)	4,194.00				
Less: Paid	4,194.00				
Miscellaneous Receipts		864.00			
Amtl. Recd. & Payable to PAO (FY World Bank)	255,517.00				
GPF Subs./Refund of Advances	255,517.00				
Less: Paid	5,220.00				
CGEGIS	5,220.00				
Less: Paid	10,366.00				
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 Advances	8,000.00				
Less: Paid	8,000.00				
Amtl. Payable to Controller, ICFRE (World Bank)	939,797.00				
GPF Subs./Refund of Advance	939,797.00				
Less: Paid	32,256.00				
GSLIS	32,256.00				
Less: Paid	61,796.00				
Pension Contribution	61,796.00				
Less: Paid	61,796.00				
Recoveries from staff on behalf of AG/AO/Others (World Bank)	429,400	2000			
GPF Subs./Advance	427,400				
Less: Paid	1548				
LIC	1548				
Less: Paid	42,100				
Car Advance	42,100				
Less: Paid	66,360.00				
HBA	66,360.00				
Less: Paid	66,360.00				



 K. W. JAIN & Co.
 Chartered Accountants
 Dehradun
 [Signature]

Receipts	Amount	T. Amount	Payments	Amount	T. Amount
CCEGIS	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				
Schooler 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 Ac 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				
TOTAL		1,313,634,141.09	TOTAL		1,313,634,141.09

PLACE : DEHRADUN
 DATED : 28th November 2000



for K.W. Jain & Co.
 CHARTERED ACCOUNTANTS
[Signature]
 (Ajay K. Jain)
 Partner

[Signature]
 (R.P.S. Khatwal)
 Director General

[Signature]
 (N.N. Balooni)
 Financial Advisor
 & Chief Account Officer

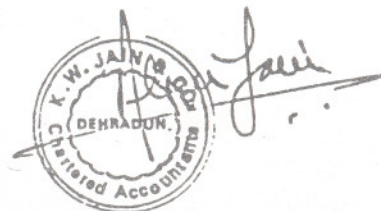
FOR & ON BEHALF OF I.C.F.R.E.

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	3084.00
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
WORLD BANK	
DDO (Admin.)	21213.00
Banglaore	48483.40
Jabalpur	1828.00
Jodhpur	25966.00
Jorhat	981.00
Ranchi	28.00
Allahabad	10388.76
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
TOTAL	317874.34

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)	748940.00
Jodhpur (FAO)	245069.00
Coimbatore (World Bank)	10000000.00
Hyderabad (World Bank)	400000.00
TOTAL	269793985.00



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)	1553671.00
3354	UNDP	346249.68
155-C	UNDP	102630.86
111-SBI	(New York)-UNDP	889.74
9379	Coimbatore	284000.00
9380	Coimbatore	405253.00
9377	Coimbatore	180000.00
	(APFDC Fund) Coimbatore	1054303.50
4730	Bangalore	809700.85
4883	Bangalore	884314.00
597	Jabalpur (Ford Foundation)	1784440.58
101	Jabalpur	11026310.00
102	Jabalpur	(55835.00)
598	Jabalpur	47206.00
951	Jabalpur	498683.00
1011	Jabalpur	80000.00
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	14648.55
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	367294.55
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
	World Bank	
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
	Total	11648893571



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
A. Investment Cost	
1. By Civil Works	
Buildings	1'236'888.00
Multi Garden (PSIP)	1'711'012.00
Shade HS, Green HS, Mist chamber (PSIP)	1'293'648.00
Nursery (PSIP)	1'402'740.00
Sub Total	5'644'288.00
2. Equipments	
i) Project Equipments (Project wise)	5'352'010.00
ii) Library Equipments	
a) Books	1'800'441.00
b) Journals	6'587'958.00
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	15310.00
Communication	57845.00
Library Furniture	990298.00
Soft ware Update	124000.00
Hardware Update	788600.00
Documentation & Imaging System	1029105.00
Photocopier	170825.00
Sub Total	18'349'914.00
iii) Building Furniture	4'577'662.00
iv) Extension Equipments	
a) Furniture	2'646'087.00
b) Audio Visual Equipments	338'584.00
Sub Total	2'982'651.00
v) Computer Local Shopping	



vi) Tissue Culture Equipments	1'952'625.00
Sub Total	1'952'625.00
vii) ICFRE HQ. Equipments	
a) Furniture	103'950.00
b) Office Equipments	837'883.00
c) Computers	1'301'580.00
d) Software	187'350.00
e) Lan Area Networking System	3'771'484.00
Sub Total	6'002'247.00
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	1'206'485.00
Sub Total	7'596'049.00
ix) DU Equipments	
a) Furniture	2'445'007.00
b) Office Equipment	243'852.00
c) Lab Equipment	162'344.00
Sub Total	2'851'203.00
Grand Total Equipments	55'308'649.00
3. Vehicle	1'103'929.00
4. Intenational Technical Assistance	
5. Studies & Consultancy	
a) Winrock	
b) ICFRE	
i) Education	481'096.00
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	896'126.00
x) Curriculam Review	746'426.00
xi) Statistics	190'000.00
xii) PSIP	464'130.00



xiii) Others	1'052'532.00
Sub Total	7'791'246.00
6. Local Training	
a) Project Related Equipments	209'911.00
b) Other Training	3'580'685.00
c) ICFRE (Research Priority)	500'219.00
d) Library	
e) JRF	4'045'680.00
f) SRF	689'534.00
g) RA/PDF	5'676'318.00
Sub Total	14'702'347.00
7. International Training	
a) ICFRE Component	101'981'900.00
b) MOEF	
Sub Total	101'981'900.00
8. Plant Establishment	
a) SS Culling/SPA	5'754'884.00
b) CSO (Multi)	506'407.00
c) CSO (Clonal orchard)	1'776'040.00
d) RGF	
e) SSPA (Planting)	2'231'140.00
f) Model Nursery	419'213.00
g) Multiplication Garden	8'973.00
Sub Total	10'696'657.00
9. RGF (Research Grant Fund)	26243474.00
10. ESF (Extension Support Fund)	2'314'169.00
Sub Total	28'557'643.00
11. Sevices (Extension)	
a) Contract Printing	365'739.00
b) Film Prepration	2'706'012.00
c) Video Prepration	
d) Technical Demonstration	901'005.00
Sub Total	3'972'756.00
Total Investment Cost	224'115'127.00



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	5'828'401.00
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) Multificaliion Garden	797'515.00

Sub Total 23'041'162.00

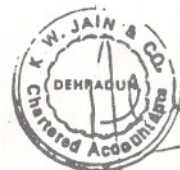
3. Research Operation

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



K. W. Jain

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.

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


(Alok K. Jain)
Partner

Date : 28.11.2000
Place: DEHRA DUN

