

A.K. KASHYAP & CO.
CHARTERED ACCOUNTANTS

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37/1, RAJPUR ROAD,
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 : 15TH OCTOBER 2001

Annexure 1 of General Fund	
Particulars	Amount
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	
TOTAL	1,346,060,437
Annexure 2 of Current Liabilities	
Particulars	Amount
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
TOTAL	22,572,706
Annexure 4 Amount Payable to Controller, Pension Cell, ICFRE	
Particulars	Amount
GPF Sub/Refund	40,277,579
GSLIS	43,876
Pension Contribution	5,813,104
	0
TOTAL	46,134,559

Annexure 3 Amount Payable to PAO(F)		
Particulars	Amount	
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	
TOTAL		138,228
Annexure 16 : Rec. & Payment of Pension Cell		
Rec.:		
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
Payment :		
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
		55,203,078
Annexure 10: Money in Transit		
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	2,100,233	
Annexure 13: Advances from Staff on diff. Projects		
Project	Forest Adv.	T.A. Adv.
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

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	
	218,885	69,126	288,011
Recoveries Fom Staff (World Bank)			
On behalf of Normal			
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
Recoveries Fom Staff (World Bank)			
Forest Adv.			110,000
T.A.Adv.			160,113
Advances			430,329
Salary			-8,358
	TOTAL		1,053,092
Annexure 6: Amount Rec. by Controler of ICRI			
Saving Fund (GSLIS)			11,873
GSLIS Subscription			-27,708
Death Cliams (GSLIS)			131,008
			115,173
Annexure 7: Recoveries From Staff on behalf of AG/AO/ Others (World Bank)			
GPF Subs.			-2,000
GIS			-120
Misc. REC.			12,519
PMF			6,869
			17,268
Annexure 8: Loan From Others			
-From other Schemes (Jorhat)			176,112
-Plan (DU)			375,568
-LIC Excess amount rec.(pension Fund)			31,059
			582,739

Annexure 9 Schedule of Fixed Assets				
Particulars	WDV as on 1.4.2000	Addition During The Year	Adjustments	WDV as on 31.3.2001
Plant Assets				
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
UNDP Assets				
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
Ford Foundation Assets				
Vehicles	834,261			834,261
Equipments	320,315			320,315
RDP Assets				
Tools & Equipments	33,850			33,850
Scientific Equipments	329,654			329,654
World Bank Assets				
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
NABARD Assets				
Scientific Equipments	20,000			20,000
Civil Work	68,977			68,977
IDRC Assets				
Equipments	1,118,264			1,118,264
Furniture	29,444			29,444
Himalayan Pine Assets				
Equipments	5,051,470			5,051,470
Vehicles	1,563,666			1,563,666
TOTAL	1,525,261,636	255,565,290	0	1,780,826,926

A.K. Kashyap & Co.
Chartered Accountants
37/1, Rajpur Road, Dehradun
Ph. : 652346, 655634

Annexure 11 of Advance Recoverable from PAO	
Particulars	Amount
GPF Advance	2,284,428
Pension Advance	253,318
CGEGIS	1,384,907
DCRG	2,755,389
GPF Final Payment	16,144
	0
	0
TOTAL	6,694,186
Annexure 12 of Advances Recoverable from Staff	
Particulars	Amount
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
TOTAL	16,536,570

Annexure 14 of Other Advances	
Particulars	Amount
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
TOTAL	757,803

Annexure 15: of Recoverable from Controller of Accounts, ICFRE	
Particulars	Amount
GPF Advance	2,952,024
Prov. Pension	32,348
DCRG	1,598,232
GPF Part/Final Payment	-311,802
CGEGIS	-1,041
TOTAL	4,269,761

Annexure 5 Recoveries from Staff on behalf of AG/AO/others	
Particulars	Amount
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
	87,963

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
	NON-PLAN				GRANT-IN-AID		
52,741,250.00	Salary	47,365,319.00		100,000,000.00	NON-PLAN		
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		350,000,000.00	PLAN		
	Kandhya Vidyalaya Sangathan		108,500,481.00		Ministry of Environment & Forests (Forest Policy & Preparation-II) Last Balance Received during the year	295,000,000.00	
	PLAN				FREEP - World Bank		
104,654,589.00	Salary	102,993,448.00		6,100,000.00	FOREST EDUCATION		
37,154,411.00	Research	52,508,867.00				113,750,000.00	
	Non-Research		155,502,315.00	210,000,000.00			506,750,000.00
	Travelling Expenses						
4,008,227.00	Research	3,710,164.00					
1,214,773.00	Non-Research	2,027,404.00					
	Office Expenses						
26,330,131.88	Research	24,722,465.54		9,500,000.00	NON-PLAN	10,500,000.00	
20,324,559.93	Non-Research	22,001,989.60		20,000,000.00	PLAN	21,000,000.00	31,500,000.00
	Scholarship/Fellowship/Cash Award		5,552.00	25,000.00	Planning Commission		
35,000.00	Publications		1,61,659.00	351,067.00	Ford Foundation		
254,237.00	Forest Education (universityes)		20,999,984.00	1,230,000.00	Himalayan Eco Rehabilitation (IDPR)		
20,000,000.00	M & S (Lab. Cent)		6,130,914.00		World Bank A/c Receipts	0.00	
627,335.00	Minor Works & Maintenance		6,500,670.60		-NABARD	0.00	
4,857,327.00				1,335,711.00	-Ministry	990,000.00	990,000.00
					NABARD		
				2,723,000.00	HIMALAYAN PINE PROJECT		
1,632,000.00	Building Maintenance		0.00	63,175.00	Add:Interest		
166.34	Bank Charges		0.00	221,965.08	Interest on Fixed Deposits		
494,413.00	Agro Tech. Expenses		0.00	15,152.00	UNDP Dollar A/c		
76,931.00	IFS Training Course Expenses		0.00	397,193.76	FORTIP		
				30,173.00	Other Units		
313,640.00	CSDA Expenses		199,291.00	21,796.35	Exchange Fluctuation		
35,962.00	ENVISIS Expenses		0.00	1,392,184.00	Revenue Earned	974,179.00	
16,302.00	FFDC Expenses		0.00	12,009,015.45	FREEP	16,358,899.92	17,333,078.92
					Other Units		
332,413,145.15	CON III		350,462,908.74	215,409,432.64	CON III		556,573,078.92

332 413 145 15 CONTI		350 462 508 74		715 409 432 64 CONTI		556 573 078 92	
55,027.00	Ecology Training Course Expenses	0.00		82,351.00	Miscellaneous Receipts	26,500.00	
992,019.42	Grants Refunded To UNDP Dollar Ac	0.00			NABARD	343,057.00	
372.00	Books & Journals				Balance of MOEF Tour	1,046,079.00	
					Amount Rec. From Training	25,000.00	
4530.00	Tools & Equipments				Amount Rec. From ASC o/a Land Changes		
					Rec. from DUC - AO	3,700,000.00	
					Miscellaneous Receipts (cumulative)	26,907.00	
2,991,170.00	EXPENDITURE				FOREIGN EXCHANGE RECEIPTS		
	INDIAN COMPONENT				Bamboo Agro Forestry - INBAR		
	Forest Rec. in Punjab			1,490,048.73	Medical Plant - IDRC		
	UNDP Expenses				UNDP		
12,800,000.00	Amt. Refunded to Purchase Sec	270.00			Money In Transit Excess		2,144,750.60
30,000,000.00	Cont. from Revenue to Pension Fund						
	Grant from Plan to Pension		81,593.00				
	FOREIGN COMPONENT						
124,169.00	Bamboo Agro. Tech. Expenses-IDRC	18,081.00					
20,750.00	FOR/IFAD Expenses	113,799.00					
533,212.00	Eco-Rehabilitation (IDRC) Expenses						
6,540.00	FORSSPA Expenses						
1,658,410.00	World Bank Expenses						
743,943.00	World Foundation Expenses	2,464,963.00					
783,120.00	Himalayan Pine Project						
	IDRC						
232,954,673.00	Consistency On Bamboo Sec	0.00	2,596,843.00				
	As per Annexure 10		142,259,234.02				
	Contribution from Revenue to Pension fund		20,235,000.00				
	Tfr from General fund to Pension fund		27,500,000.00				
	International Training		25,000.00				
21,145.00	Miscellaneous Payments						
	-Others	70,326.00					
	-FRI Consistency Exp.	60,098.00					
	-IFS Training Course Exp.	0.00					
			1,30,424.00				
100,879,606.90	Surplus Excess of Income over Expenditure		20,553,717.76				
716,981,832.37	TOTAL		663,885,372.52	716,981,832.37	TOTAL		663,885,372.52
0.00			0.00	0.00			

AUDITORS REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

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

DATE: DEHRADUN

(RAJAN MALIK)
FCA PARTNER

(DR. MOHAN JHA)
FINANCIAL ADVISOR & CHIEF
ACCOUNTS OFFICER, ICFRE

(RAM HET)
DY. DIRECTOR GENERAL
(ADMIN) ICFRE

(RPS KATWAL)
DIRECTOR GENERAL
ICFRE

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
	Opening balances as on 1.4.2000						
	Cash in hand	270,901.85			Non-Plan (GQ)		
	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				Plan		
	D.D. in hand				Salary	102,993,448.00	
	Cheques in hand				Research		
	Money in Transit (NABARD)		425,492,838.77		Non-Research	52,508,987.00	155,502,315.00
	Balance of study tour of MOEF		343,057.00		Travelling Expenses		
	Grant-in-Aid (Govt. of India)				Research	3,710,164.00	
	Non-Plan (general component)	98,000,000.00			Non-Research	2,027,404.00	5,737,568.00
	Plan (General component)	295,000,000.00			Office Expenses		
	FREEP - World Bank	113,750,000.00	506,750,000.00		Research	21,625,306.60	24,722,485.54
					Non-Research	123,318.00	21,501,988.60
					Less: Amount received from supplier for Adv.		
	Forest Education				Scholarship/Fellowship/Cash Award		
	Non-Plan	10,500,000.00			Publications		5,552.00
	Plan	21,000,000.00	31,500,000.00				161,659.00
	FREEP						
	Grant-in-Aid - Plan		1,848,000.00		Plan Forest Education Grant (Universities)		
	In Transit				Plan Forest education	21,100,516.00	
					Less: Recovered	100,516.00	
	Revenue Earned				Add: Grant to University	10,506,000.00	
	(a) Controller of Accounts	990,399.00			Less: Interest payment	10,506,016.00	20,999,984.00
	(b) Other Units (World Bank)						
	Less: Bank Interest Wrongly credited last yr	16,220.00	974,179.00		M & S (Lab. Contingencies)		6,130,914.00
	(c) Other units (Normal)		14,258,899.92		Minor Works & Maintenance		6,500,670.60
					Rural Development Expenses		
	Security/Earnest Money Deposit				Capital Expenses (PLAN)	102,085.00	
	Normal	705,078.00			Scientific equipments	44,670.00	
	Less: Refunded	672,588.00	32,490.00		Building & Roads	0.00	146,755.00
	World Bank	754,208.00					
	Less: Refunded	416,882.81	347,325.19				
	Amount Received for Projects:						
	SAL						
	Less: Expenses	64,944.00	64,944.00				

Workshop Project								
Less: Expenses	13,200.00		13,200.00			120,096.00		(39,396.00)
FRLHT	159,120.00				Transfer T.A. Advance	366,094.00		
Less: Expenses	134,310.00		24,810.00		Less Recovered	245,900.00		139,194.00
UNDP	6,500.00				Monetary Death Fund	8,000.00		8,000.00
Less: Expenses	202,072.00		(195,572.00)		Less Recovered			
FORTIP					Leave Salary Advance	11,795.00		11,795.00
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		
JFS Course	100,200.00				ECO- Rehabilitation Exp.			113,299.00
Less: Expenses	460,627.00		(360,427.00)		Forest Advance (DBT Project)	12,539.00		0.00
DBT Project	65,000.00				Less Recovered	12,539.00		
Less: Expenses	31,036.00		31,816.00		TA Advance (DBT Project)	3,500.00		0.00
Less: Refunded	2,148.00				Less Recovered	3,500.00		
Agrotech Project	607,000.00		416,020.00		Forest Advance (NOVOD)	372,840.00		0.00
Less: Expenses	190,980.00		276,000.00		Less Recovered	367,122.00		5,718.00
Forest Biology					TA Advance (NOVOD)	26,500.00		(9,005.00)
Less: Expenses	100,000.00		57,443.00		Less Recovered	35,505.00		
GACL								0.00
Less: Expenses	42,557.00							
Nursery Tech								
Less: Expenses	4,500.00		3,912.00		Forest Advance (Agro-tech)	17,055.00		11,790.00
SFD DCCF Bhopal	588.00				Less Recovered	5,265.00		
International NEM Network	344,625.00		96,201.00		TA Advance (Agro-tech)	8,000.00		3,820.00
Less: Expenses	248,424.00		102,470.00		Less Recovered	4,180.00		
Rural Development Project	102,510.00				Forest Advance (Ford Foundation)	9,361.00		(13,259.00)
Less: Expenses	40.00		1,404,356.00		Less Recovered	22,620.00		
Cane Bamboo Project	1,500,000.00				TA Advance (Ford Foundation)	6,787.00		(6,787.00)
Less: Expenses	95,644.00				Less Recovered			
EPP	800,000.00				Forest Advance (Training A/c)	195,100.00		65,990.00
Add. Loan from EPP	100,000.00				Less Recovered	129,110.00		
Less: Refund	282,981.00		(69,224.00)		TA Advance (Training A/c)	4,000.00		0.00
Less: Expenses	686,243.00				Less Recovered	4,000.00		
Training Fees	0.00				Forest Advance (Neem Project)	300,640.00		

Recoveries from staff on behalf of AG/AO/Others (World Bank)							
GPF Subs./Advance	502,106.00			Nonplan GC	96,000,000.00		0.00
Less: Paid	504,106.00			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	World Bank			
Less: Paid	2,520.00		0.00	Grant in Aid paid by AO FRI			
FRI Society	26,423.00		0.00	Bolanyi 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	Deemed University	13,350,000.00		
Less: Paid	56,105.00		0.00	Less: Received	13,350,000.00		0.00
HBA	124,055.00		0.00				
Less: Paid	124,055.00		0.00				
GIS	23,880.00		0.00				
Less: Paid	24,000.00		(120.00)				
Income Tax	1,243,280.00		0.00	CONTRAS			
Less: Paid	1,243,280.00		0.00	World Bank	113,750,000.00		
HLP	5,556.00		0.00	Plan GC	295,000,000.00		
Less: Paid	5,556.00		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		
Scotler 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	13,856.00		0.00		475,950,000.00		
Less: Paid	13,856.00		0.00	Less: MIT, (Coimbatore)	800,000.00		
Scientist Association fees	180.00		0.00	Plan (General Component)	249,200,000.00		
Less: Paid	180.00		0.00	Grant in Aid received from DO FREEP	75,400,000.00		
Professional Tax	5,400.00		0.00	Grant in aid received from DDG Admin	1,50,550,000.00		
Less: Paid	5,400.00		0.00		475,950,000.00		
PMF	30,507.00		6,869.00				
Less: Paid	23,638.00		6,869.00				
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	354,778.00		0.00				
Less: Paid	354,778.00		0.00				
Loan from other schemes or projects	282,981.00		176,112.00	GRANT IN AID NORMAL PAID BY AO FRI			
Less: Refund	106,889.00		176,112.00	Silva	33,583,000.00		
Loan from Plan	1,075,568.00		375,568.00	Bolanyi	22,148,898.00		
Less: Refund	700,000.00		375,568.00	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 L/C	236,865.00		0.00				
Less: Paid	236,865.00		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
A. Investment Cost		
1. By Civil Works		
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
Total (a)		33,464,719.00
2. Equipments		
i) Project Equipments (Project wise)		2,539,114.00
ii) Library Equipments		
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	
viii) 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	
Sub Total	16,544,772.00	
iv) Extension Equipments		
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	
Sub Total	266,704.00	
v) Computer Local Shopping		
vi) Tissue Culture Equipments		1,115,427.00
Sub Total		
vii) ICFRE HQ. Equipments		
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
Sub Total	1,705,725.00	

viii) PSIP Equipments		
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
	Sub Total	-
ix) DU Equipments		
a) Furniture	-108,650.00	
b) Office Equipment		133,438.00
c) Lab Equipment		88,352.00
	Sub Total	-108,650.00
x) Building furniture		276,426.00
	Grand Total Equipment Total (b)	18,684,977.00
3. Vehicle	(c)	288,059.00
		418,232.00
4. Intenational Technical Assistance	(d)	2,167,334.00
5. Studies & Consultancy		
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	
	Total (e)	5,413,055.00
6. Local Training		
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		
	Total (f)	9,408,155.00
7. International Training		
a) ICFRE Component	37,554,005.52	
b) MOEF		
	Total (g)	37,554,005.52
8. Plant Establishment		
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	
Total (h)	4,228,479.00	
9. RGF (Research Grant Fund) (i)	17,974,598.00	
10. ESF (Extension Support Fund) (j)	1,480,133.00	
11. Seviles (Extension)		
a) Contract Printing	240,618.00	
b) Film Prepration	142,441.00	
c) Video Prepration	-	
d) Technical Demonstration	237,475.00	
Total (k)	620,534.00	
Total of A=(a+b+c+d+e+f+g+h+l+j+k)	97,819,329.52	
B. Recurring Cost		
1. Salary & Allowances		
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	
Total (l)	14,167,463.00	
2. O & M		
a) Civil Works	5,675,956.00	
b) Equipments	4,127,792.00	
c) Vehicles	4,788,371.00	
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) Multifcatiion Garden	895,469.00	
Total (m)	19,759,299.00	
3. Research Operation		
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	
Total(n)	10,421,637.50	
4.Extension Supplies (o)	91,505.00	
Total Recurring Cost B=(l+m+n+o)	44,439,904.50	
Grand total (A+B)	142,259,234.02	49,105,210.00

A.K. Kashyap & Co.
Chartered Accountants
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Annexure:8: World bank Receipts		
INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION		
Forest Research Education & Extension Project Under World Bank		
Amount received from NABARD	-	
Grant in aid received from Ministry	990,000.00	
Amount received from NOVOD	-	
TOTAL	990,000.00	

A.K. Kashyap & Co.
Chartered Accountants
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World Bank Receipts					
SI.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	
	Total	69,796.31	59,040,727.57		3,000,000.00
Normal Receipts					
SI.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	
	Total	201,105.54	65,256,657.35	-	297,924,552.00
	G.TOTAL	270,901.85	124,297,384.92	-	300,924,552.00

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World Bank Payment					
SI.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	
	Total	165,858.31	27,830,317.74		3,000,000.00
Normal Payment 2000-2001					
	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	
	Total	255,660.54	66,630,168.32		355,577,042.00
	G.TOTAL	421,518.85	94,460,486.06	-	358,577,042.00

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.

शब्द संक्षेप सूची

आई सी एफ आर ई	भारतीय वानिकी अनुसंधान एवं शिक्षा परिषद्
एफ आर आई	वन अनुसंधान संस्थान
आई एफ जी टी बी	वन आनुवंशिकी एवं वृक्ष प्रजनन संस्थान
आई डब्ल्यू एस टी	काष्ठ विज्ञान एवं प्रौद्योगिकी संस्थान
टी एफ आर आई	उष्णकटिबंधीय वन अनुसंधान संस्थान
ए एफ आर आई	शुष्क वन अनुसंधान संस्थान
आर एफ आर आई	वर्षा वन अनुसंधान संस्थान
एच एफ आर आई	हिमालयन वन अनुसंधान संस्थान
सी एस एफ एण्ड ई आर	सामाजिक वानिकी एवं पारिपुनर्स्थापन केन्द्र
एफ आर सी	वन अनुसंधान केन्द्र
सी एफ आर एण्ड एच आर डी	वानिकी अनुसंधान एवं मानव संसाधन विकास केन्द्र
एन एफ एल आई सी	राष्ट्रीय वन पुस्तकालय एवं सूचना केन्द्र
आई एफ एफ डी सी	भारतीय फार्म वानिकी विकास सहकारी
फ्रीप	वानिकी अनुसंधान शिक्षा एवं विस्तार परियोजना
सी एस आई आर ओ	कॉमनवेल्थ सांइटिफिक एवं इन्डस्ट्रीयल रिसर्च आर्गेनाइजेशन, आस्ट्रेलिया
एन आर डी सी	राष्ट्रीय अनुसंधान विकास निगम
एन ओ वी ओ डी	राष्ट्रीय तेल बीज एवं वनस्पति तेल विकास
नाबार्ड	कृषि एवं ग्रामीण विकास के लिए राष्ट्रीय कृषि बैंक
एफ आर एल एच टी	फाउन्डेशन फॉर रीवाइटेलाइजेशन ऑफ लोकल हैल्थ ट्रेडिशन
ए पी एफ डी सी	आन्ध्र प्रदेश वन विकास निगम
टी एन एफ डी	तमिलनाडु वन विभाग
के एफ डी	केरल वन विभाग
आई पी एम ए	भारतीय कागज निर्माता संघ
जी ए सी एल	गुजरात एल्कली एण्ड कैमिकल्स लि०
आर डी बी एम एस	अनुसंधान आंकड़ा आधार प्रबंध प्रणाली
जी ई एफ	विश्व पर्यावरणीय सुविधा
आई आर एस	सूदूर संवेदी संस्थान
पी जी डी	स्नातकोत्तर डिप्लोमा
ए पी एम. पी	एल्केलाइन परऑक्साइड मीकेनिकल पल्पिंग
बी ए एम	वेसिक्यूलर आर्बूस्कूलर माइकोराइजा
जी एच जी	ग्रीन हाउस गैस
एफ वाई एम	फार्म यार्ड खाद
एन डब्ल्यू एफ पी	अकाष्ठ वन उपज
आर बी डी	यादृच्छिकीकृत ब्लॉक अभिकल्प
सी डी रोम	काम्पेक्ट डिस्क रीड ओनली मैमोरी
टी के पी	इमली गिरी पाउडर
सी टी जी	केसिया टोरा गोंद
यू वी	अल्ट्रा वायलेट

आई आर
 एन एम आर
 टी एल सी
 पी एफ एम
 आई पी एम
 ए एम एफ
 एस पी ए
 एस एस ओ
 सी एस ओ
 एस एस पी ए
 पी एस आई पी
 सी पी टी
 वी एम जी
 एस पी
 आई एस एस आर
 आर ए पी डी
 आई पी टी
 पी टी
 आर सी बी डी
 एल ए एन
 डब्ल्यू ए एन
 ई एस एफ
 एस पी एम
 एम पी टी
 एन एफ टी
 पी एस बी
 पी टी जी
 एच पी एल सी
 एल ओ एस पी
 यू एस डी ए

इन्फ्रा रेड
 न्यूक्लीयर मैग्नेटिक रीसोनेन्स
 थिन लेयर क्रोमेटोग्राफी
 सहभागी वन प्रबन्ध
 एकीकृत नाशी जीव प्रबन्ध
 आर्बूस्कूलर माइकोराइजल फंगी
 बीज उत्पादन क्षेत्र
 पौध बीज उद्यान
 क्लोनीय बीज उद्यान
 पौध बीज उत्पादन क्षेत्र
 रोपण स्टॉक सुधार कार्यक्रम
 कैंडिडेट धन वृक्ष
 कायिक गुणन उद्यान
 सेल्फ प्रूनिंग
 इन्टर सेम्पल सीक्वेन्स रीपीट
 बेतरतीब परिवर्धित बहुरूपी डी एन ए
 अन्तर्राष्ट्रीय उद्गमस्थल परीक्षण
 सन्तति परीक्षण
 यादृच्छिकीकृत पूर्ण ब्लॉक अभिकल्प
 लोकल ऐरिया नेटवर्क
 वाइड ऐरिया नेटवर्क
 विस्तार सहायता निधि
 सस्पेन्डेड पार्टिकूलेट मैटर
 बहु उद्देशीय वृक्ष
 नाइट्रोजन स्थिरीकरण वृक्ष
 फॉस्फेट विलेय जीवाणु
 आदिम जनजाति समूह
 हाई परफारमेन्स लिक्विड क्रोमेटोग्राफी
 हल्के कार्बनिक विलायक परिरक्षक
 युनाइटेड स्टेट्स ऑफ डिपार्टमेन्ट ऑफ एग्रिकल्चर