

## AUDITORS REPORT

We have examined the attached Balance Sheet of **INDIAN COUNCIL OF FORESTRY RESEARCH AND EDUCATION, DEHRADUN**, as at 31st March 2004 and the annexed Income & Expenditure Account for the year ended on that date annexed thereto. These Financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the accounting standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts 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 31<sup>st</sup> March 2004.
- 2) In the case of Income & Expenditure Account of the surplus of the above named council for the year ended on 31<sup>st</sup> March 2004.
- 3) In the case of Receipt & Payment Account of the above named council for the year ended on 31<sup>st</sup> March 2004.

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



**(RAJAN MALIK)  
FCA PARTNER**

**PLACE: DEHRADUN  
DATED: 10<sup>th</sup> AUG.2004**

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**BALANCE SHEET AS ON 31ST MARCH, 2004**

PREVIOUS YEAR	<u>LIABILITIES</u>	AMOUNT	TOTAL AMOUNT
	<u>CAPITAL FUND</u>		
1,849,569,971	Opening balance	1,869,541,546	
19,971,575	Add : Transferred from General Reserve	41,851,873	
0	Less : Depreciation (As Per Annexure 'I')	282,201,260	1,629,192,159
	<u>GENERAL FUND</u>		
138,110,615	(As Per Annexure 'A')		159,039,805
	<u>PENSION FUND</u>		
590,869,020	(As Per Annexure 'B')		644,207,698
	<u>CURRENT LIABILITIES &amp; LOANS</u>		
	Amount Payable to Controller ICFRE (As Per Annexure 'C')		1,278
7,697			
	Amount Payable to PAO, New Delhi (As Per Annexure 'D')		5,645
64,119			
	Amount Payable to Other Units (As Per Annexure 'E')		165,639
321,655			
	Amount Payable to Others (As Per Annexure 'F')		1,184,697
1,059,429			
	Projects (As Per Annexure 'G')		40,537,013
30,695,291			
	EMD/Security (As Per Annexure 'H')		3,042,346
2,108,383			
2,632,777,755	<b>TOTAL</b>		2,477,376,279



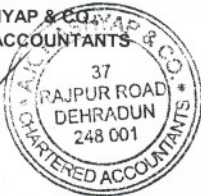
**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**BALANCE SHEET AS ON 31ST MARCH, 2004**

PREVIOUS YEAR	ASSETS	AMOUNT	TOTAL AMOUNT
	<b>FIXED ASSETS</b>		
	Fixed Assets		1,629,192,159
1,869,541,546	(As per Annexure 'I')		
31,395,000	Work In Progress		15,249,000
29,910,955	Advance for Capital Works (As per Annexure 'J')		66,561,955
	<b>INVESTMENTS</b>		
8,135,800	(As per Annexure 'K')		11,982,000
	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
	<b>A. CURRENT ASSETS</b>		
272,581	Cash In Hand		402,146
71,283,166	Cash at Bank		86,627,142
572,609,926	FDRs		621,979,510
6,002,976	Money in Transit (As per Annexure 'L')		6,953,643
	<b>B. LOANS &amp; ADVANCES</b>		
20,250,794	Staff Advances (As per Annexure 'M')		19,992,443
13,245,709	Recoverable from Controller ICFRE (As per Annexure 'N')		6,997,731
9,453,895	Recoverable from PAO, New Delhi (As per Annexure 'O')		11,200,096
140,251	Recoverable from Other Units (As per Annexure 'P')		181,602
535,157	Recoverable from Others (As per Annexure 'Q')		56,853
2,632,777,755	<b>TOTAL</b>		2,477,376,280

AUDITORS REPORT  
AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

FOR A.K.KASHYAP & CO.  
CHARTERED ACCOUNTANTS

(RAJAN MALIK)  
F.C.A. PARTNER



(RPS KATWAL)  
DIRECTOR GENERAL  
ICFRE

(A.K.RANA)  
DY.DIRECTOR GENERAL  
ADMIN. ICFRE

(DR.MOHAN JHA)  
ASST. DIRECTOR GENERAL  
ICFRE

DATE : 10TH AUG. 2004  
PLACE : DEHRADUN

<u>ANNEXURE A</u>	<u>TOTAL</u>
<u>GENERAL FUND</u>	
Opening	138,110,615
Less : Transferred to Pension fund	0
Add : Excess Of Income Over Expenditure	62,781,063
Add : Received from other units	26,671,597
Less : Transferred to Other Units	0
Less : Transferred to Revenue ICFRE	26,671,597
Less : Transferred to Capital Fund	41,851,873
	<b>159,039,805</b>

<u>ANNEXURE B</u>				
<u>PENSION FUND</u>	<u>GPF</u>	<u>GSLIS</u>	<u>PENSION</u>	<u>TOTAL</u>
Opening	146,671,159	217,384	443,980,477	590,869,020
Add : Excess Of Income Over Expenditure	3,178,145	5,483	76,098,226	79,281,854
Add :				0
Received from PAO	0		4,097,976	4,097,976
Subscription/contribution	35,827,488		9,218,491	45,045,979
Refund of Excess Payment	4,000		204,787	208,787
	35,831,488	0	13,521,254	49,352,742
Less :				
GPF Advance Reimbursement	18,440,768			18,440,768
GPF Part/Final Payment	18,193,539			18,193,539
GPF Final Payment	6,612,904			6,612,904
Pensionary Benefit paid			23,768,676	23,768,676
DCRG			8,280,031	8,280,031
	43,247,211	0	32,048,707	75,295,918
	<b>142,433,581</b>	<b>222,867</b>	<b>501,551,250</b>	<b>644,207,698</b>



**PART OF ANNEXURE B :**

**PENSION-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2004**

<b>INCOME</b>		<b>AMOUNT</b>
<b>GRANT IN AID</b>		
Received through DDG(ADMIN)		22000000
Received from Revenue ICFRE		31500000
Received from DDO ADMIN		0
Interest		22598226
		<b>76098226</b>
<b>EXPENDITURE</b>		
Excess Of Income Over Expenditure		76098226
		<b>76098226</b>

**GPF-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2004**

<b>INCOME</b>		<b>AMOUNT</b>
Interest & Dividend		3,178,145
		<b>3,178,145</b>
<b>EXPENDITURE</b>		
Excess Of Income Over Expenditure		3,178,145
		<b>3,178,145</b>

**GSLIS-INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2004**

<b>INCOME</b>		<b>AMOUNT</b>
Interest		5483
		<b>5483</b>
<b>EXPENDITURE</b>		
Excess Of Income Over Expenditure		5483
		<b>5483</b>

<u>ANNEXURE C</u>	TOTAL
<b>Amount Payable to Controller ICFRE</b>	
GSLIS	258
Pension Contribution	1,020
	1,278

<u>ANNEXURE D</u>	TOTAL
<b>Amount Payable to PAO New Delhi</b>	
GPF Subscription/Refund	1,387
CGEIS	15
Interest on House Building Advance	493
Any Other Recovery	3,750
	5,645

<u>ANNEXURE E</u>	TOTAL
<b>Amount Payable to Other Units</b>	
Saving Fund	64,071
Death Claim	44,013
Advance Recovery	57,555
	165,639

<u>ANNEXURE F</u>	TOTAL
<b>Amount Payable to Others</b>	
TDS	16,875
Professional Tax	5,240
Staff Advances	6,259
HLF	490
Misc. Recoveries	1,155,833
	1,184,697



ANNEXURE G	TOTAL
Project Balances	
NOVOD	92
AP FORESTRY	727,218
COM.ECOLOGY	259,000
INBAR	15,356
JBIC	9,179
MODEL NURSERY	35,906
MPM ACACIA	57,113
WEATHERING OF WOOD SURFACES	2,393
JBIC WE	109,018
TIFAC	26,301
FTIR	640,468
JBIC WBD I	1,231
JBIC WBD II	1,125
JBIC WBD III	6,358
TRAINING	229,031
DBT (CLONAL PROPAGATION)	213,266
AGRO FORESTRY	15,400
BIO. COM.	61,144
KUDREMU KH	146,455
NEEM	-
MEDICINAL PROJECT	363,359
ANUBHAV CONSULTANCY	4
TAMIL NADU	99,990
DST	418,670
CSIRO	73,892
DBT-I	234,424
DBT-II	277,783
FRI CONSULTANCY	202
FRLHT	50,000
IFS COMPULSORY COURSE	32,976
IFS SEED ORCHARD	223,854
KFDC	1,957
NABARD	48,787
NOVOD	393
SERVICE	26,842
SHANTI ASHRAM	4,109
TTPS/MTPS	78,863
WCPM	132,575
IFS II	469,682
DBT III	455,542
SIDA I	203,907
SIDA II	236,101
MEDICINAL PLANT I	857,906
NON PLAN	-
AGROTECH	147,790
BOTANICAL	45,775
CSIR	53,864
DBT	-
JFM PEOPLE PARTICIPANTS (FC)	143,088
MPCST	92,463
NEEM	86,357

DATE : 10TH AUG.2004  
PLACE : DEHRADUN

ANNEXURE G	TOTAL
Project Balances	
DBT II	443,992
MPBP	493,080
SKNPP	4,469
EPP(MAN.)&SBP	115,621
CSIR(PATH.)	87,463
EPP(MAH.)	81,354
DFID	421,690
BODHGAT PROJECT	498,942
NOVOD II	3,642
UNDP	623
DRDA & ITKNR	7,500
INN & UNICEF	14,423
MEDICINAL PLANT	422,509
NOVOD	-
UIT	114,724
JPNT	2,510
RUIDP	36,116
UNDP GEF	732,128
WATERSHED	412,477
WATERSHED CLUSTER	-
BOTANICAL GARDEN	2,715
CANE & BAMBOO	1,547
TIFAC	499,670
MAJ. ISLAND	80,143
KNPP	69,333
NITRO. FIX	60,548
BOT. GARDEN	81,826
ANGAMAI NAGA	108,269
EPP	-
JHARKHAND	4,770
C.C.L.	40,061
DBT	195,899
TRAIN.&CONS.	285,605
FREEP	1,446
IDRC	-
ENVIS	129,240
EMCBA	92,748
ECO REHABILITATION IDRC (FC)	-
CSDA	6,534
DBT	2,101,129
EURO	16,831
GACL	248,900
IFFDC	46,839
MED.213	3,979
MED.214	86,375
MED.215	252,509
MOEF	14,249
MONOCULTURE	386,451
NATCOM	73,171
NATURAL DYES	2,354,484
USDA PINE (FC)	1,864,318
PUNJAB	57,792
SAL ANR UP	64,265
SAL ANR UT	338,297
TIFCA	62,344



ANNEXURE G	TOTAL
Project Balances	
TRAINING	986,837
UNDP GEF PDF	253,994
VANASPATI	10,313
OTHERS	839,161
KHAIR	237,670
KANDI	370,595
NTPF (FC)	-
ANALYSIS OF POPULATION GENETIC	2,362
CONSERVATION OF NITROGEN	66,941
CONSULTANCY FOR OPERATIONALISATION	111,858
CREATION OF GERMPASAM	67,237
DEVELOPMENT OF BIOCLIMATIC	55,503
DEVELOPMENT OF BAMBOO	92,377
DEVELOPMENT OF TOURISM	3,000
FOREST- INSECT- AGRICULTURE	219,171
GENTIC IMPROVEMENT	323,473
IDENTIFICATION OF TAXONOMY	20,932
MICROPROPOGATION OF CHARPINE	66,426
MICROPROPOGATION OF PROMISING	36,054
REVISION OF FOREST FLORA	174,689
SCREENING & IDENTIFICATION OF FAST ...	227,726
SUPPLY OF BAMBOO RHIZOMES	9,000
BIOAESTHTIC (TEHRI DAM)	36,452
TRAINING	348,790
VEGETATIONAL SUREVEY OF RIDGE FOREST	483,591
ERADICATION OF LANTANA	103,962
FINANCIAL ASSISTANCE BOT. GARDEN	600,000
STUDIES OF FUNGAL	483,481
EVALUATION OF MICROBIAL STATUS	319,138
PROBLEMS OF FOREST REGENERATION	200,000
EVALUATION & TESTING OF ACTARA 25 WSG	210,000
HANDICRAFT	2,071,850
INBAR	13,974
IPMA	4,119
RADIATAPINE	552,205
DBT	330,921
J&K	850,271
PUNJAB	36,787
SHORTTERM TRAINING	639,195
EIV	817,911
FAO (FC)	186,611
JFM (FC)	4,437
Tecnological Innovation JFM (FC)	901,387
KRISHNA GODAVRI	262,500
WORLD BANK	11,420
FORESTRY & CLIMATE (FC)	288,670
BODHGAT PROJECT	2,514,970
MINE CLOSURE	1,700,000
CLIMATE CHANGE (FC)	315,824
PENDING UTILISATION OF	
1 SPONSORED PROJECT MONEY	1,037,600
2 FOREIGN PROJECT MONEY	92,869
<b>TOTAL</b>	<b>40,537,013</b>

<u>ANNEXURE H</u>	<u>TOTAL</u>
SECURITY/EMD	3,042,346
	3,042,346

<u>ANNEXURE J</u>	<u>TOTAL</u>
Advance for Capital Works/Equipment	
CCU	66,239,334
OTHERS	322,621
	66,561,955

<u>ANNEXURE K</u>	<u>TOTAL</u>
<u>INVESTMENTS</u>	
FRANKLIN TEMPELTON	2,994,000
BIRLA GILT PLAN	2,994,000
KMMF-KGILT INVEST. PLAN	2,994,000
LIC MUTUAL FUND	3,000,000
	11,982,000

<u>ANNEXURE L</u>	<u>TOTAL</u>
Cash In Hand	402,146
Cash at Bank	86,627,142
FDRs	621,979,510
MIT	6,953,643
	715,962,441



ANNEXURE I : FIXED ASSETS

PLAN ASSETS	OPENING BALANCE AS ON 01/04/03	ADDITIONS	ADJUSTMENTS	GROSS BALANCE AS ON 31/03/04	DEPRICIATION	CLOSING BALANCE AS ON 31/03/04
Land	5,072,750			5,072,750		5,072,750
Scientific Equipments	144,370,664	4,184,920		148,555,584	36,615,781	111,939,803
Furniture & Fixtures	20,300,827	41,010		20,341,837	3,048,200	17,293,637
Books & Journals	92,476,204	5,035,960		97,512,164	23,748,546	73,763,618
Vehicles	37,482,827			37,482,827	9,370,707	28,112,120
Building & Road	1,231,737,764		31,395,000	1,263,132,764	124,743,526	1,138,389,238
Office Equipments	307,897,260	1,194,983		309,092,243	77,123,688	231,968,555
Tools & Equipments	18,104,514			18,104,514	4,526,129	13,578,386
Electrical Fittings	12,098,736			12,098,736	3,024,684	9,074,052
<b>TOTAL</b>	<b>1,869,541,546</b>	<b>10,456,873</b>	<b>31,395,000</b>	<b>1,911,393,419</b>	<b>282,201,260</b>	<b>1,629,192,159</b>

NOTE : Depreciation on additions has been charged for half year.

<b>ANNEXURE M :</b>	<b>TOTAL</b>
<b><u>STAFF ADVANCES</u></b>	
> Forest Advance	3,105,547
> Festival Advance	1,034,380
> Car Advance	1,293,440
> Scooter Advance	2,505,023
> Cycle Advance	199,286
> House Building Advance (HBA)	9,246,890
> TA Advance	1,106,440
> TTA Advance	543,847
> LTC Advance	435,581
> Computer Advance	2,000
> Pay Advance	93,604
> Medical Advance	426,405
	<b>19,992,443</b>

<b>ANNEXURE N</b>	<b>TOTAL</b>
<b>Amount Recoverable from Controller ICFRE</b>	
GPF Advance	4,001,396
DCGRG	1,699,976
Provisional Pension	131,030
GPFPart/Final Payment	1,165,329
	<b>6,997,731</b>

<b>ANNEXURE O</b>	<b>TOTAL</b>
<b>Amount Recoverable from PAO, NEW DELHI</b>	
GPF Advance	7,700,899
CGEGIS	1,014,584
DCRG	2,192,541
Provisional Pension	265,672
GPF Part/ Final Payment	26,400
	<b>11,200,096</b>



<u>ANNEXURE P</u>	TOTAL
Amount Recoverable from Other Units	
Deputation & others	12,168
Revenu ICFRE (HLF)	490
DDOs (Premium for the month of March)	168,944
	181,602

<u>ANNEXURE Q</u>	TOTAL
Amount Recoverable from Others	
Advance paid	27,200
TDS	29,653
	56,853

**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2004**

PREVIOUS YEAR	INCOME	AMOUNT	TOTAL AMOUNT
	<u>GRANT IN AID</u>		
	<u>PLAN</u>		
319,900,000	- GENERAL COMPONENT	324,900,000	
25,000,000	- EDUCATION & TRAINING	25,000,000	349,900,000
	<u>NON PLAN</u>		
103,000,000	- GENERAL COMPONENT	102,800,000	
11,845,000	- EDUCATION & TRAINING	11,845,000	114,645,000
	<u>PLAN</u>		
28,588,334	- NORTH EAST JOHRÁT		40,000,000
4,000	-Revolving Fund		3,100
489,928	To Grant from IGNFA for KVS		7,400,756
25,929,981	Revenue Receipts & Others		30,271,217
514,757,244	<b>TOTAL</b>		542,220,073



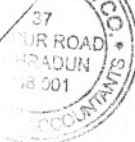
**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2004**

PREVIOUS YEAR	EXPENDITURE	AMOUNT	TOTAL AMOUNT
	<u>NON PLAN (GENERAL COMPONENT)</u>		
50,210,262	Salary Research	49,995,333	
52,789,738	Salary Non Research	52,804,667	102,800,000
11,845,000	<u>EDUCATION &amp; TRAINING</u>		
	Payment to KVS	11,845,000	
	Payment to KVS (from IGNSA)	3,943,036	15,788,036
	<u>PLAN (GENERAL COMPONENT)</u>		
	<u>By Salaries</u>		
109,197,433	> Research Staff	117,186,964	
62,402,639	> Non Research Staff	74,149,780	191,336,744
	<u>By Travelling Expenses</u>		
5,692,162	> Research Staff	4,782,482	
2,183,634	> Non Research Staff	2,159,594	6,942,076
63,906,349	<u>By O.E.(Research Staff)</u>		64,725,615
	<u>By Others</u>		
1,414,983	> Publication	1,076,552	
3,223,113	> M & S (Lab. Contingencies)	1,727,809	
17,537,525	> Minor Work/ Maintenance	16,542,178	
	> Building & roads		19,346,539
25,000,000	<u>EDUCATION &amp; TRAINING</u>		25,000,000
35,000,000	Grant to Pension Fund		22,000,000
26,100,000	Revenue Paid to Pension Fund		31,500,000
48,254,406	Excess Of Income Over Expenditure		62,781,063
514,757,244	<b>TOTAL</b>		<b>542,220,073</b>

AUDITORS REPORT  
AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED

FOR A.K.KASHYAP & CO.  
CHARTERED ACCOUNTANTS

(RAJAN MALIK)  
F.C.A. PARTNER



(RPS KATWAL)  
DIRECTOR GENERAL  
ICFRE

(A.K.RANA)  
DY.DIRECTOR GENERAL  
ADMIN. ICFRE

(DR.MOHAN JHA)  
FINANCIAL ADVISER &  
CHIEF ACCOUNTS OFFICE



INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2004

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
OPENING BALANCES AS ON 01/04/2003			NON PLAN		
Cash In Hand	272,229		Salary Technical	49,995,333	
Cash at bank	71,783,518		Salary Non Technical	52,804,667	102,800,000
FDRs	572,609,926				
Money In Transit	5,502,976	650,168,649	Payment to KVS	11,845,000	
			Payment to KVS (from IGNFA)	3,943,036	15,788,036
			PLAN		
GRANT IN AID			Salary Technical	117,186,964	
RECEIVED FROM MINISTRY			Salary Non Technical	74,159,490	191,346,454
PLAN			By Travelling Expenses		
-General Component	324,900,000		Technical Staff	4,800,982	
-Education & Training	25,000,000	349,900,000	Non Technical Staff	2,159,594	6,960,576
-North East Jhtrat		40,000,000			
NON PLAN			By O.E.(Research Staff)		
-General Component	102,800,000		> Maintenance of Vehicle	3,723,946	
-Education & Training	11,845,000	114,645,000	- Fuel	2,915,967	
			- Repair	820,014	7,459,927
-Sponsored Projects	2,585,883		- Taxes		
-Foreign Projects	2,038,654		> Electricity charges		21,737,844
-Revolving Fund	3,100	4,627,637	> Telephone charges		4,057,878
			> Maintenance of Equipments		
To Grant from IGNFA for KVS		7,400,756	- Scientific	1,140,823	
To Revenue earned		30,271,217	- Office	3,511,625	4,652,448
			> Others		
To Reimbursement from Controller ICFRE			- Water charges	1,282,194	
			- Stationery	1,387,009	
> GPF Advance	17,947,931		- Contingency Expenditure	7,602,117	
> DCRG	9,663,284		- Legal/Consultancy Charges	314,260	
> Provisional Pension	234,728		- Municipal Tax	1,093,221	
> GPF Part/Final Payment	297,504		- Medicines/X-ray	2,444,072	
> GSLS	-	28,143,447	- Liveries	393,581	
			- Postal/Stamp charges	613,548	
To Reimbursement from PAO(F), New Delhi			- Advertisement	406,969	
			- Field Research Expenses	7,160,078	
> GPF Advance	3,542,668		- Seminar/Conference/HRD	1,200,524	
> DCRG	1,085,438		- Newspaper Bill	387,316	
> Provisional Pension	17,572		- Extension	457,002	
> GPF Part/Final Payment	-		- Rent Building/Equipment	958,266	25,700,157
> CGEGIS	-	4,645,678			



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2004**

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
To Recoveries from staff on behalf of ICFRE			By Others		
> GPF Subscription	24,026,733		> Publication		1,076,552
> GPF Advance Refund	11,753,503		> M & S (Lab. Contingencies)		1,727,809
> GSLIS	1,650,913		> Minor Work/ Maintenance		16,505,242
> Pension Contribution	9,152,324	46,583,473	By Advances		
To Recoveries from staff on behalf of PAO(F)			CCU(PLAN)	11,900,000	
> GPF Subscription/Refund	12,688,466		CCU (NORTH EAST)	40,000,000	51,900,000
> CGEGIS	175,290		By Equipment/Library Books		
> Pension Contribution	12,000		> Scientific Equipments	4,184,920	
> CGHS	3,360		> Office Equipments	1,192,383	
> Interest on HBA	10,920	12,890,036	> Furniture & Fixtures	41,010	
To Recoveries from staff on behalf of OTHERS			> Books & Journals	5,035,960	
> GPF Subscription	2,494,686		> Tools & Equipments	2,600	10,456,873
> CGEGIS/GIS	106,892		By EMD/ Security Refunded		
> Pension Contribution	49,382		By Payment Made On Behalf Of PAO(F)		
> TDS (Salary)	9,410,489		> GPF Advance	5,662,994	
> TDS (Contractors)	1,037,738		> CGEGIS	7,842	
> LIC	845,099		> DCRG	432,589	
> Professional Tax	321,158		> Provisional Pension	28,685	
> Others	3,046,504	17,311,948	> GPF Part/ Final Payment	324,370	6,456,480
To Recoveries of Advance from staff on behalf of ICFRE			By Payment Made On Behalf of The Controller (Pension C		
> Forest Advance	14,784,080		ICFRE		
> Festival Advance	1,889,600		> GPF Advance	13,254,548	
> Car Advance	697,137		> DCGRG	7,268,510	
> Scooter Advance	1,044,407		> Provisional Pension	214,893	
> Cycle Advance	197,945		> GPF Part/ Final Payment	1,152,493	21,890,444
> House Building Advance (HBA)	1,776,741		By Payment made to PAO (F) On Behalf Of Staff		
> TA Advance	6,596,151		> GPF Subscription/Refund	12,744,043	
> TTA Advance	411,480		> CGEIS	180,381	
> LTC Advance	2,451,648		> Pension Contribution	3,498	
> Computer Advance	65,757		> CGHS	197,245	
> Pay Advance	153,344		> Interest on House Building Advance	4,000	
> Medical Advance	1,774,845		> Car Advance	288	
> Flood Advance		31,843,135	> Scooter Advance	68,986	
			> Any Other Recovery (Specify)		13,198,441



**INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, DEHRADUN**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2004**

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
To EMD/Security		2,171,822	By Payment Made to The Controller (Pension Cell)		
Amount Received by Controller ICFRE			> ICFRE on behalf of staff	24,030,183	
Amount received from PAO (F) on account of GPF transfer			> GPF Subscription	11,759,718	
Amount received from Various DDO's on account of GPF Subscription	35,827,488		> Refund of GPF Advance	1,651,039	
Amount received from Others on account of refund of excess GPF Payments	4,000		> Pension Contribution	9,153,977	46,594,917
Govt. Securities	8,135,800		By Payment Made To Other Offices On Behalf Of Staff		
Dividends on Govt. Securities	1,369,770		> GPF Subscription/Refund	2,496,604	
Bank & FDR Interest	24,412,084		> CGEGIS	106,562	
Amount received on account of Saving Fund under GSLS	344,000		> TDS (Contractor)	804,522	
Amount received on account of Death Claim under GSLS	175,433		> Sales Tax	103,886	
Subscription from various DDOs	1,652,495		> Professional Tax	384,448	
Pro-rata Pensionary benefit received from PAO (F)	4,097,976		> TDS (Salary)	9,721,710	
Amount received from Various DDO's on account of Pension Contribution	9,218,491		> House Building Advance	782,751	
Amount recovere on account of excess payment of pension by bank	204,787		> Car Advance	311,340	
To Project Receipts		55,177,299	> Scooter Advance	21,436	
			> Any Other Recovery (Specify)	2,078,008	16,811,267
			By Advances Paid To Staff		
			> Forest Advance	16,002,671	
			> Festival Advance	1,803,300	
			> Car Advance	61,825	
			> Scooter Advance	637,178	
			> Cycle Advance	77,260	
			> HBA	920,318	
			> TA Advance	6,684,059	
			> LTC Advance	2,766,401	
			> Medical Advance	1,820,674	
			> Pay Advance	109,275	
			> Any Other Advance (Specify)	638,142	31,521,103
			By Any Other Payments		510,878
			By Project Payments		50,357,157
			Amount Paid by Controller ICFRE		
			By GPF reimbursement to DDO's	18,440,768	
			By GPF Part Final payment	18,193,539	
			By GPF Final payment	6,612,904	
			Death Claims paid	224,570	
			Saving fund paid	302,124	
			Amt of premium to LIC for GSLS Subscription	1,681,678	
			Pensionary benefit paid	23,768,676	
			Reimbursement of DCRG, Pension to various DDOs	8,280,031	77,504,290





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

**1. BASIS OF ACCOUNTING:**

The council follows cash system of accounting.

**2. FIXED ASSETS:**

All Fixed assets are stated at historical cost less depreciation.

**3. DEPRECIATION:**

Depreciation has been provided at the rates prescribed by The Income Tax Act 1962. Depreciation on the additions made during the year has been provided for six months only.

**4. INVESTMENTS:**

Investments are valued at cost.

**5. RETIREMENT BENEFITS:**

No provision for gratuity & Leave encashment liabilities is made.

**6. STAFF ADVANCES:**

Staff advances have been reconciled and stated at amounts arrived at based on the information and data produced by the respective units.

7. **AMOUNT RECOVERABLE FROM CONTROLLER, PENSION CELL:**

The amount recoverable from Controller has been arrived at based on the data produced by the unit and after reconciling the same with the books of the Controller, Pension Cell.

8. **PROJECT ACCOUNTS:**

Amount outstanding in the name of projects has been arrived at after reconciling the opening balances and incorporating the current year's transactions.

9. **PREVIOUS YEAR FIGURES:**

Previous year figures have been regrouped and recasted wherever necessary.

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



(RAJAN MALIK)  
FCA PARTNER

PLACE: DEHRADUN  
DATED: 10<sup>th</sup> AUG.2004



## LIST OF ABBREVIATIONS

AFRI	Arid Forest Research Institute
AMF	Arbuscular Mycorrhizal Fungi
APFDC	Andhra Pradesh Forest Development Corporation
APMP	Alkaline Peroxide Mechanical Pulping
CD-ROM	Compact Disc Read Only Memory
CFR&HRD	Centre for Forestry Research and Human Resource Development
CPT	Candidate Plus Tree
CSF&ER	Centre for Social Forestry Research and Eco-Rehabilitation
CSIRO	Commonwealth Scientific and Industrial Research Organization, Australia
CSO	Clonal Seed Orchard
CTG	Cassia Tora-Gum
ESF	Extension Support Fund
FRC	Forest Research Centre
FREE-P	Forestry Research Education and Extension Project
FRI	Forest Research Institute
FRLHT	Foundation for Revitalization of Local Health Tradition
FYM	Farm Yard Manure
GACL	Gujarat Alkali and Chemicals Ltd.
GEF	Global Environmental Facility
GHG	Green House Gas
HFRI	Himalayan Forest Research Institute
HPLC	High Performance Liquid Chromatography
ICFRE	Indian Council of Forestry Research and Education
IFFDC	Indian Farm Forestry Development Cooperative
IFGTB	Institute of Forest Genetics and Tree Breeding
IPM	Integrated Pest Management
IPMA	Indian Paper Manufacturers Association
IPT	International Provenance Trial
IR	Infra Red
IRS	Institute of Remote Sensing
ISSR	Inter Sample Sequence Repeat
IWST	Institute of Wood Science and Technology
KFD	Kerala Forest Department
LAN	Local Area Network
LOSP	Light Organic Solvent Preservative
MPT	Multi Purpose Tree
NABARD	National Agricultural Bank for Agriculture and Rural Development
NFLIC	National Forest Library and Information Centre

NFT	Nitrogen Fixing Trees
NMR	Nuclear Magnetic Resonance
NOVOD	National Oil Seed and Vegetable Oil Development
NRDC	National Research Development Corporation
NWFP	Non-Wood Forest Produce
PFM	Participatory Forest Management
PGD	Post Graduate Diploma
PSB	Phosphate Solubilizing Bacteria
PSIP	Planting Stock Improvement Programme
PT	Progeny Trial
PTG	Primitive Tribe Groups
RAPD	Randomly Amplified Polymorphic DNA
RBD	Randomized Block Design
RCBD	Randomized Complete Block Design
RDBMS	Research Data Base Management System
RFRI	Rain Forest Research Institute
SP	Self Pruning
SPA	Seed Production Area
SPM	Suspended Particulate Matter
SSO	Seedling Seed Orchard
SSPA	Seedling Seed Production Area
TFRI	Tropical Forest Research Institute
TKP	Tamarind Kernel Powder
TLC	Thin Layer Chromatography
TNFD	Tamil Nadu Forest Department
USDA	United States of Department of Agriculture
UV	Ultra Violet
VAM	Vasicular Arbuscular Mycorrhiza
VMG	Vegetative Multiple Garden
WAN	Wide Area Network



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Published by  
**MEDIA AND PUBLICATION DIVISION**  
Directorate of Extension  
on behalf of  
**Indian Council of Forestry Research and Education**  
P.O. New Forest, Dehradun - 248 001, (Uttaranchal) INDIA