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05.10.18*

om kejriwal & co
Chartered Accountants

Date:- 05/10/18

To
Chief Project Director
West Bengal Forest and Biodiversity Conservation Project
LB-2, Sector-III (W.B. Milk Federation Society Building), 2nd Floor
Salt Lake, Kolkata-700106

Sub: Submission of Statutory Audit Report for April 2017- March 2018

Sir,

This is to inform you that we are hereby submitting the Statutory Audit of West Bengal Forest and Biodiversity Conservation Project conducted for the period for April 17 to March 2018.

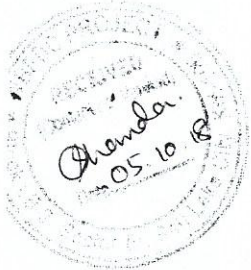
For O. M. Kejriwal & Co.
Chartered Accountants

Parimal Kumar De.

Parimal Kumar De
Partner
(Mem no:-003115)



Date:- 05/10/18



Government of West Bengal
Office of the Chief Project Director
West Bengal Forest and Biodiversity Conservation Project

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05.10.2018

Kolkata : BH 175, Salt Lake City | Kolkata - 700 091 | India
☎ 033-4005 4272 ☎ : 033 4005 4272 ✉ : parimalde@omkandco.com
H.O. : A 17/10, Surya Nagar, Nilagiri Niwas, (Near S. P. Vigilance Office)
Bhubaneswar - 751 003, Orissa, India

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INDEPENDENT AUDITORS' REPORT

The Governing Body

**West Bengal Forest and Biodiversity Conservation Society
Kolkata**

Report on the Financial Statements

We have audited the financial statements of **West Bengal Forest and Biodiversity Conservation Society (WBFBCS)** for the financial Year 2017-2018, which comprise the Balance Sheet as at 31st March 2018, the Statement of Income & Expenditure for the year ended 31st March 2018 and the Receipt and Payments Accounts for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of these financial position & financial performance of the Society in accordance with the Accounting Manual which state that "The accounting principles to be followed by WBFBCS shall broadly be in conformity with the West Bengal Financial Rules (WBFR), unless otherwise specified in the Operational Manual (OM)" and Accounting Standards prescribed by The Institute of Chartered Accountants of India.



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This responsibility also includes the maintenance of adequate accounting records and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the State of affairs of the Society as at 31st March 2018;
- In the case of the Statement of Income and Expenditure, of the surplus for the year ended on 31st March 2018; and
- In the case of the Receipts and Payments Account for the period 1st April 2017 to 31st March 2018.

We report that:

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

In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;



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The Balance Sheet, Statement of Income and Expenditure and Receipts and payment Account dealt with by this Report is in agreement with the books of account and with the returns received from DMU's.

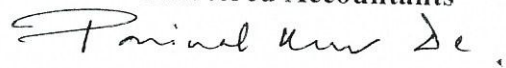
In our opinion, the Balance Sheet & Statement of Income and Expenditure Account comply with the Accounting Standards published by ICAI.

For Om Kejriwal & Co

Place: Kolkata

Date: 4th October 2018

Chartered Accountants



Parimal Kumar De

Partner

FRN No: 314144E

Membership No: 003115



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Notes on Accounts

General information and objective

West Bengal Forest & Biodiversity Conversation Society (The Society)

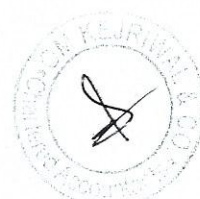
has established under the WB Societies Registration Act 1961 dated 19th July 2012, vide registration no. S/IL/93991/2012-2013.

Significant Accounting Policies

- Based on the objectives of the Society, the funds received are reflected in the accounts as Capital contribution on as cash basis;
- As per the directives contained in the Bye Laws of the Society the funds pending disbursement shall be kept in an appropriate scheme so as to maximize returns on the idle balance. It is also noted that interest earned on bank deposits shall be retained by the Society and utilized for the implementation of the Project as per guidelines of the scheme. Accordingly, it has been decided that interest on bank deposits shall be recorded on a cash basis and it shall form part of capital fund.
- Expenditure to be incurred on acquisition of capital assets as well as on creation of the same shall be reflected in the accounts as fixed Assets. Recurring expenditure shall be treated so and reflected in the Statement of Expenditure and in the Balance Sheet. The Society had decided to show their expenditure on Fixed Assets in the Income and Expenditure Account. However, the Fixed Assets register is being maintained in the relevant format.

Recommendation:

In order to make internal controls more effective and meaningful, it is recommended that the process of Internal Audit be done on a concurrent basis.



Annexure to Audit Report

- The Society maintains its Accounts in Tally as approved by the Governing Body.
- The Society is required to maintain the following Books of Accounts and subsidiary books.

Books of Accounts	Status
Cash Book- Imprest	Maintain in Tally
Bank Book & BRS	Maintain in Tally with bank statement
Journal Book	Maintain in Tally
General Book	Maintain in Tally
Grants Ledger	Needs to be modified to be commensurate with the nature of work

Subsidiary Book	Status
Register of Drafts/ Cheques received	Not applicable but maintained
Register of Fixed Deposits	Not applicable but maintained
Stock Register of Cheque Books	Yes maintained
Register of outgoing Cheques	Yes maintained
Stock Register of Money receipt Books	Yes maintained
Register Of Misc. Advances	NA
Salary Register	Yes maintained
Tax Deducted at Source Register	Yes maintained
Fixed Assets Register	Being complied & maintaining
Stock & Store Register	Maintained by PMU, not required in DMU
Any other register that may be found necessary	NA

For O. M. Kejriwal & Co
Chartered Accountants

Parimal Kumar De.

Parimal Kumar De (Partner)

Membership NO: 003115

FRN NO: 314144E

Khoru.
Project Director, Finance

[Signature]
Secretary, WBFBC Society

[Signature]
Chairperson



WB Forest & Biodiversity Conservation Society

Aranya Bhawan Block LA 10A Sector III Salt Lake City Kolkata- 700098

Balance Sheet

As at 31.03.2018

Liabilities	NOTE	31/03/2018	31/03/2017	Assets	NOTE	31/03/2018	31/03/2017
Capital Account		57,90,39,178.65	1,11,12,02,142.80	Current Assets	18	62,18,78,384.84	1,16,48,01,374.65
Reserves & Surplus (Retained Earnings)		15,72,85,304.65	10,83,20,459.80				
Reserve Fund		42,17,53,874.00	1,00,28,81,683.00				
Add: Excess of income over Expenditure		3,90,70,988.19	4,89,64,844.85				
Capital Account		61,81,10,166.84	1,16,01,66,987.65				
Current Liabilities	17	37,68,218.00	46,34,387.00				
Total		62,18,78,384.84	1,16,48,01,374.65	Total		62,18,78,384.84	1,16,48,01,374.65



For Om Kejriwal & Co

Chartered Accountants

Parimal Kumar De

Parimal Kumar De (Partner)

Membership NO: 003115

FRN NO: 314144E

Koham

Project Director, Finance

[Signature]

Secretary, WBFBC Society

[Signature]

Chairperson, WBFBC Society



WB Forest & Biodiversity Conservation Society						
Aranya Bhawan Block LA 10A Sector III Salt Lake City Kolkata- 700098						
Income & Expenditure Statement						
1-Apr-2017 to 31-Mar-2018						
EXPENDITURE	NOTE	31-03-2018	31-03-2017	INCOME	NOTE	31-03-2018
REIMBURSABLE EXPENSES (Expenses Direct)	13	50,66,81,342.88	40,46,46,144.33	Indirect Incomes (Income Indirect)	16	62,29,47,889.04
NON REIMBURSABLE EXPENSES (Expenses Indirect)	14	7,44,46,465.97	6,01,90,061.29			
EXPENDITURE ON CONSULTANCY (THRU LETTER OF CREDIT)	15	27,49,092.00	80,31,843.00			
Excess of Income over Expenditure		3,90,70,988.19	4,89,64,844.85			
Total		62,29,47,889.04	52,18,32,893.47	Total		62,29,47,889.04
						52,18,32,893.47



For Om Kejriwal & Co

Chartered Accountants

Primal Kumar De.

Primal Kumar De (Partner)

Membership NO: 003115

FRN NO: 314144E

P. Kumar.

Project Director, Finance

[Signature]

Secretary, WBFBC Society

[Signature]

Chairperson, WBFBC Society



WB Forest & Biodiversity Conservation Society
Aranya Bhawan Block LA 10A Sector III, Salt Lake City, Kolkata- 700106

Receipts and Payments Account

As on 31st March 2018

Receipts	Note	31-03-2018	31-03-2017	Payments	Note	31-03-2018	31-03-2017
Cash & Bank Opening Balance		1,11,75,07,549.03	88,78,35,082.56	Deposits & Taxes paid	7	97,87,765.00	89,57,111.00
Grant Receipts	1	6,42,000.00	65,11,59,000.00	Advances to DMU, TDS and	8	51,45,39,246.00	37,93,79,620.00
Duties and Taxes Collected	2	89,21,596.00	99,26,402.00	Reimbursable Expenses	9	50,76,64,788.90	40,73,71,823.33
Advances Recovered	3	50,89,08,980.02	37,84,01,646.62	Non Reimbursable Expenses	10	7,44,28,274.27	6,02,34,497.69
Reimbursable Expenses (Expenses Direct)	4	2,96,455.00	15,66,679.00	Indirect Incomes (Income Indirect)	11	8,05,691.00	69,589.89
Non Reimbursable Expenses (Expenses Indirect)	5	26,799.30	44,436.40	Cash & Bank Closing Balance	12	56,21,62,204.24	1,11,75,07,549.03
Interest and Other Income	6	3,30,84,590.04	4,45,86,944.36				
TOTAL		1,66,93,87,969.39	1,97,35,20,190.94	TOTAL		1,66,93,87,969.41	1,97,35,20,190.94



For Om Kejriwal & Co

Chartered Accountants

Parimal Kumar De.

Parimal Kumar De (Partner)

Membership NO: 003115

FRN NO: 314144E

Parimal Kumar De.

Project Director, Finance

[Signature]

Secretary, WBFBC Society

[Signature]

Chairperson, WBFBC Society



Notes to Annual Financial Statement

Grants in Aid

1

6,42,000.00

<i>Grants From Other Sources</i>	6,42,000.00
State Government	-
Normal	-
SCP	-
TSP	-

Current Liabilities

2

89,21,596.00

Duties & Taxes	81,07,967.00
Cess & Other Taxes	56,262.00
GIS	6,240.00
GPF(R)	69,000.00
GPF(S)	26,52,000.00
Professional Tax Agst Salaries	11,400.00
STDS (VAT Deduction)	70,255.00
STDS (VAT Deduction - @ 3%	49,568.00
STDS (VAT Deduction - @ 5%	20,687.00
TDS (Income Tax)	52,42,810.00
TDS U/s 192- Agst Salaries	22,47,600.00
TDS U/s 194 C-Agst Company @ 2%	1,38,393.00
TDS U/s 194 C- Agst Non Co. @ 1%	87,568.00
TDS U/s 194 I- Agst Rent @ 10%	1,55,794.00
TDS U/s 194 J -Agst Professional Fees @ 10%	26,13,455.00
Deposits (Current Liabilities)	8,13,629.00
Earnest Money Deposit	2,47,132.00
Security Deposit	5,66,497.00



Current Assets

3

Loans & Advances (Asset	50,89,08,980.02
Interest Received at DMU	34,010.00
Advances to DMU/FMU/FPC	50,88,74,970.02
Advances to Baikunthapur	1,06,07,593.05
Advances to Bankura North	3,98,43,348.96
Advances to Bankura South	3,53,67,051.80
Advances to Birbhum	71,51,909.32
Advances to Burdwan	1,91,14,799.50
Advances to Coochbehar	37,95,568.40
Advances to Darjeeling	16,88,917.57
Advances to Durgapur	61,52,584.85
Advances to Howrah Social Forestry	21,43,492.00
Advances to Jalpaiguri	1,95,38,434.00
Advances to Jalpaiguri Social Forestry	57,68,752.20
Advances to Jhargram	2,38,64,999.00
Advances to Kangsabati North	1,49,60,822.00
Advances to Kangsabati South	1,42,36,331.22
Advances to Kharagpur	3,59,16,468.50
Advances to Kurseong	70,13,500.20
Advances to Malda	55,30,515.00
Advances to Medinipur	6,63,00,768.86
Advances to Monitoring North	4,29,748.86
Advances to Monitoring South	24,26,441.75
Advances to Nadia - Murshidabad	37,57,264.75
Advances to Panchet	4,77,59,193.27
Advances to Purulia	2,26,57,451.80
Advances to Purulia Extension	29,53,953.00
Advances to Raiganj	1,33,53,114.20
Advances to Rupnarayan	5,00,59,001.17
Advances to Siliguri Social Forestry	96,37,374.45
Advances to Silviculture Hills	12,96,797.70
Advances to Silviculture North	3,35,787.00
Advances to Silviculture South	14,53,855.75
Advances to Sundarban Tiger Reserve	93,92,925.00
Advances to Wildlife HQ	19,93,752.00
Advances to Wildlife - I	20,63,153.47
Advances to Wildlife - II	43,60,799.02
Advances to Wildlife - III	1,59,48,500.40



REIMBURSABLE EXPENSES (Expenses Direct)

4

2,96,455.00

Procurement/Construction (R)	2,96,455.00
Afforestation and Allied Works (R.10)	2,58,205.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Species (R.1A3)	1,48,633.00
Plantation of QGS Timber, Fuel & Fodder Species Creation (R.1A3.02)	
Quick Growing Small Timber, Fuel & Fodder Species Creation Labour (R.1A3.02.LB)	1,48,633.00
Plantation of Sal and Associates in South West Bengal (R.1A2)	54,240.00
Plantation of Sal and Associates in South West Bengal Creation (R.1A2.02)	
Plantation of Sal and Associates in South West Bengal Creation Labour (R.1A2.02.LB)	54,240.00
Soil & Moisture Conservation (R.1C)	900.00
Soil & Moisture Conservn. in A4 Treatment (R.1C4)	900.00
Strip Pltn on Roadside/canalside/railwayside (R.1B1)	54,432.00
Strip Pltn on Roadside/canalside/railwayside Creation (R.1B1.02)	
Strip Plantation of Roadside/canalside/railwayside Creation Labour (R.1B1.02.LB)	54,432.00
Community Development (R.3)	38,250.00
Income Generation Activities (R.3C1)	
Revolving Fund (R.3C1.24)	38,250.00

NON REIMBURSABLE EXPENSES (Expenses Indirect)

5

26,799.30

Administration Expenses (N)	26,799.30
DMU Operation Costs (N.57)	4,489.30
DMU Operation Costs Other Charges (N.57.OC)	4,489.30
Other Expenses (N.58)	35.00
Other Expenses VAT (N.58.VT)	35.00
PMU Operation Costs (N.56)	22,275.00
PMU Operation Costs RRT (N.56.RR)	22,275.00



Indirect Incomes (Income Indirect)

6

3,30,84,590.04

Interest Income	<u>3,30,84,590.04</u>
Interest From Banks	96,946.00
Interest From Deposits- Auto Sweep	3,29,87,644.04
Sale Proceeds	-
Sale of Forms	-

Current Liabilities

7

97,87,765.00

Duties & Taxes	<u>81,07,567.00</u>
Cess & Other Taxes	56,262.00
GIS	6,240.00
GPF(R)	69,000.00
GPF(S)	26,52,000.00
Professional Tax Agst Salaries	11,400.00
STDS (VAT Deduction)	<u>69,456.00</u>
STDS (VAT Deduction - @ 3%	48,769.00
STDS (VAT Deduction - @ 5%	20,687.00
TDS (Income Tax)	<u>52,43,209.00</u>
TDS U/s 192- Agst Salaries	22,47,600.00
TDS U/s 194 C-Agst Company @ 2%	1,38,792.00
TDS U/s 194 C- Agst Non Co. @ 1%	87,568.00
TDS U/s 194 I- Agst Rent @ 10%	1,55,794.00
TDS U/s 194 J -Agst Professional Fees @ 10%	26,13,455.00
Deposits (Current Liabilities)	<u>16,80,198.00</u>
Earnest Money Deposit	68,000.00
Security Deposit	16,12,198.00



Current Assets

8

51,45,39,246.00

Loans & Advances (Asset)	<u>51,45,39,246.00</u>
TDS Receivable	32,28,103.00
Advances to DMU/FMU/FPC	<u>51,13,11,143.00</u>
Advances to Baikunthapur	1,00,06,223.00
Advances to Bankura North	4,42,40,155.00
Advances to Bankura South	3,54,07,179.00
Advances to Birbhum	1,00,07,425.00
Advances to Burdwan	1,97,04,588.00
Advances to Coochbehar	39,97,935.00
Advances to Darjeeling	26,81,776.00
Advances to Durgapur	55,83,198.00
Advances to Howrah Social Forestry	22,20,653.00
Advances to Jalpaiguri	2,22,44,582.00
Advances to Jalpaiguri Social Forestry	53,15,511.00
Advances to Jhargram	2,12,18,590.00
Advances to Kangsabati North	1,87,84,958.00
Advances to Kangsabati South	1,19,24,433.00
Advances to Kharagpur	3,61,59,484.00
Advances to Kurseong	66,61,081.00
Advances to Malda	53,70,273.00
Advances to Medinipur	6,21,08,241.00
Advances to Monitoring North	4,71,730.00
Advances to Monitoring South	33,82,269.00
Advances to Nadia - Murshidabad	26,83,780.00
Advances to Panchet	4,84,30,330.00
Advances to Purulia	2,02,06,456.00
Advances to Purulia Extension	29,21,197.00
Advances to Raiganj	1,25,18,518.00
Advances to Rupnarayan	5,26,89,648.00
Advances to Siliguri Social Forestry	95,63,118.00
Advances to Silviculture Hills	13,96,981.00
Advances to Silviculture North	3,34,350.00
Advances to Silviculture South	13,62,238.00
Advances to Sundarban Tiger Reserve	99,00,000.00
Advances to Wildlife HQ	17,50,000.00
Advances to Wildlife - I	13,93,593.00
Advances to Wildlife - II	20,34,455.00
Advances to Wildlife - II	1,66,36,195.00



REIMBURSABLE EXPENSES (Expenses Direct)

9

CONSULTING SERVICES (5CS)	1,54,18,919.00
<i>Consulting Services (Thru Reimbursement Procedure) (5CS.1)</i>	1,54,18,919.00
Procurement/Construction (R)	49,22,45,869.88
Afforestation and Allied Works (R.1)	34,18,33,599.70
<i>Capacity Expansion of Existing Hi.Tech Central Nursery (R.1D2)</i>	18,06,440.00
Block Pltn in Non Forest Areas (R.1B2)	18,02,356.50
Block Pltn in Non Forest Areas Advance Works (R.1B2.01)	57,000.00
<i>Block Pltn in Non-Forest Areas Advance Works Labour (R.1B2.01.LB)</i>	48,000.00
<i>Block Pltn in Non-Forest Areas Adv Works Material (R.1B2.01.MT)</i>	9,000.00
Block Pltn in Non Forest Areas Creation (R.1B2.02)	2,52,492.00
<i>Block Pltn in Non Forest Areas Creation Labour (R.1B2.02.LB)</i>	2,31,000.00
<i>Block Pltn in Non Forest Areas Creation Material (R.1B2.02.MT)</i>	21,492.00
Block Pltn in Non Forest Areas Maint Y1 (R.1B2.03)	7,04,794.50
<i>Block Pltn in Non Forest Areas Maint Y1 Labour (R.1B2.03.LB)</i>	6,81,256.00
<i>Block Pltn in Non Forest Areas Maint Y1 Material (R.1B2.03.MT)</i>	23,538.50
Block Pltn in Non Forest Areas Maint Y2 (R.1B2.04)	2,98,710.00
<i>Block Pltn in Non Forest Areas Maint Y2 Labour (R.1B2.04.LB)</i>	2,92,440.00
<i>Block Pltn in Non Forest Areas Maint Y2 Material (R.1B2.04.MT)</i>	6,270.00
Block Pltn in Non Forest Areas Maint Y3 (R.1B2.05)	4,89,360.00
<i>Block Pltn in Non Forest Areas Maint Y3 Labour (R.1B2.05.LB)</i>	4,77,110.00
<i>Block Pltn in Non Forest Areas Maint Y3 Material (R.1B2.05.MT)</i>	12,250.00
Economic Pltn of Misc. Spp. In N Bengal (R.1A5)	2,10,75,775.14
Economic Pltn of Misc. Spp. in N Bengal Creation (R.1A5.02)	1,51,61,230.14
<i>Pltn of Misc. Spp. in N Bengal Creation Labour (R.1A5.02.LB)</i>	1,30,17,879.00
<i>Pltn of Misc. Spp. in N Bengal Creation Material (R.1A5.02.MT)</i>	21,43,351.14
Economic Pltn of Misc. Spp. In N Bengal Maint Y1 (R.1A5.03)	46,68,947.00
<i>Pltn of Misc. Spp. in N Bengal Maint Y1 Labour (R.1A5.03.LB)</i>	43,06,842.00



<i>Pltn of Misc. Spp. in N Bengal Maint Y1 Material</i> (R.1A5.03.MT)	3,62,105.00
<i>Economic Pltn of Misc. Spp. In N Bengal Maint Y2</i> (R.1A5.04)	10,89,438.00
<i>Pltn of Misc. Spp. in N Bengal Maint Y2 Labour</i> (R.1A5.04.LB)	10,32,038.00
<i>Pltn of Misc. Spp. in N Bengal Maint Y2 Material</i> (R.1A5.04.MT)	57,400.00
<i>Economic Pltn of Misc. Spp. In N Bengal Maint Y3</i> (R.1A5.05)	1,56,160.00
<i>Pltn of Misc. Spp. in N Bengal Maint Y3 Labour</i> (R.1A5.05.LB)	1,53,160.00
<i>Pltn of Misc. Spp. in N Bengal Maint Y3 Material</i> (R.1A5.05.MT)	3,000.00
<i>Enrichment of Degraded Forests of S.W. Bengal Through</i> <i>Coppice Reg. (R.1A4)</i>	1,78,64,636.00
<i>Coppice (R.1A4.08)</i>	1,37,46,072.00
<i>Coppice Labour (R.1A4.08.LB)</i>	1,18,04,146.00
<i>Coppice Material (R.1A4.08.MT)</i>	19,41,926.00
<i>Multiple Shoot Cutting (R.1A4.09)</i>	41,18,564.00
<i>MSC Labour (R.1A4.09.LB)</i>	38,43,309.00
<i>MSC Material (R.1A4.09.MT)</i>	2,75,255.00
<i>Plantation of High Yielding Eucalyptus Hybrid Clones in</i> <i>South W Bengal (R.1A1)</i>	33,71,428.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y1</i> (R.1A1.03)	14,67,580.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y1</i> <i>Labour (R.1A1.03.LB)</i>	13,10,280.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y1</i> <i>Material (R.1A1.03.MT)</i>	1,57,300.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y2</i> (R.1A1.04)	11,10,312.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y2</i> <i>Labour (R.1A1.04.LB)</i>	10,57,852.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y2</i> <i>Material (R.1A1.04.MT)</i>	52,460.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y3</i> (R.1A1.05)	7,93,536.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y3</i> <i>Labour (R.1A1.05.LB)</i>	7,76,061.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Maint Y3</i> <i>Material (R.1A1.05.MT)</i>	17,475.00
<i>Plantation of Quick Growing Small Timber, Fuel & Fodder</i> <i>Species (R.1A3)</i>	10,58,55,091.00
<i>Plantation of QGS Timber, Fuel & Fodder Species</i> <i>Creation (R.1A3.02)</i>	7,43,29,970.00
<i>Quick Growing Small Timber, Fuel & Fodder Species</i> <i>Creation Labour (R.1A3.02.LB)</i>	6,33,44,001.00



Quick Growing Small Timber, Fuel & Fodder Species Creation Material (R.1A3.02.MT)	1,09,85,969.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Sp Maint Y1 (R.1A3.03)	1,91,16,849.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y1 Labour (R.1A3.03.LB)	1,70,66,733.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y1 Material (R.1A3.03.MT)	20,50,116.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Sp Maint Y2 (R.1A3.04)	1,08,92,354.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y2 Labour (R.1A3.04.LB)	1,03,95,662.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y2 Material (R.1A3.04.MT)	4,96,692.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Sp Maint Y3 (R.1A3.05)	15,15,918.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y3 Labour (R.1A3.05.LB)	14,86,368.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y3 Material (R.1A3.05.MT)	29,550.00
Plantation of Sal and Associates in South West Bengal (R.1A2)	7,27,66,902.06
Plantation of Sal and Associates in South West Bengal Creation (R.1A2.02)	5,42,29,785.00
Plantation of Sal and Associates in South West Bengal Creation Labour (R.1A2.02.LB)	3,98,70,789.00
Plantation of Sal and Associates South West Bengal Creation Material (R.1A2.02.MT)	1,43,58,996.00
Plantation of Sal and Associates in South West Bengal Maint Y1 (R.1A2.03)	89,85,963.78
Plantation of Sal and Associates South West Bengal Maint Y1 Labour (R.1A2.03.LB)	78,49,290.00
Plantation of Sal and Associates South West Bengal Maint Y1 Material (R.1A2.03.MT)	11,36,673.78
Plantation of Sal and Associates in South West Bengal Maint Y2 (R.1A2.04)	63,57,800.00
Plantation of Sal and Associates South West Bengal Maint Y2 Labour (R.1A2.04.LB)	54,87,802.00
Plantation of Sal and Associates South West Bengal Maint Y2 Material (R.1A2.04.MT)	8,69,998.00
Plantation of Sal and Associates in South West Bengal Maint Y3 (R.1A2.05)	31,93,353.28
Plantation of Sal and Associates in South West Bengal Maint Y3 Labour (R.1A2.05.LB)	28,16,000.00
Plantation of Sal and Associates in South West Bengal Maint Y3 Material (R.1A2.05.MT)	3,77,353.28
Pltn of Sal and Associate Spp.in N Bengal (R.1A6)	64,61,929.00
Pltn of Sal and Associate Spp. in N Bengal Creation (R.1A6.02)	36,54,459.00



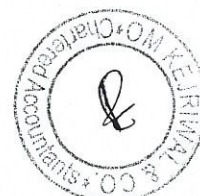
<i>Pltn of Sal and Asso. Spp. in N Bengal Creation Material (R.1A6.02.MT)</i>	5,19,459.00
<i>Pltn of Sal and Associate Spp. in N Bengal Creation Labour (R.1A6.02.LB)</i>	31,35,000.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y1 (R.1A6.03)</i>	18,56,250.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y1 Labour (R.1A6.03.LB)</i>	17,07,750.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y1 Material (R.1A6.03.MT)</i>	1,48,500.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y2 (R.1A6.04)</i>	8,31,220.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y2 Labour (R.1A6.04.LB)</i>	7,86,120.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y2 Material (R.1A6.04.MT)</i>	45,100.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y3 (R.1A6.05)</i>	1,20,000.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y3 Labour (R.1A6.05.LB)</i>	1,17,000.00
<i>Pltn of Sal and Associate Spp. in N Bengal Maint Y3 Material (R.1A6.05.MT)</i>	3,000.00
<i>Production of 1 Year Old Quality Seedling (R.1D4)</i>	2,56,98,162.00
<i>Production of 1 Year Old Quality Seedling Creation (R.1D4.02)</i>	1,78,04,298.00
<i>Production of 1 Year Old Quality Seedling Maint Y1 (R.1D4.03)</i>	78,93,864.00
<i>Soil & Moisture Conservation (R.1C)</i>	4,28,98,314.00
<i>Soil & Moisture Conservn. in A2 Treatment (R.1C2)</i>	76,04,870.00
<i>Soil & Moisture Conservn. in A3 Treatment (R.1C3)</i>	1,61,51,994.00
<i>Soil & Moisture Conservn. in A4 Treatment (R.1C4)</i>	1,91,41,450.00
<i>Strip Pltn on Roadside/canalside/railwayside (R.1B1)</i>	4,22,32,566.00
<i>Strip Pltn on Roadside/canalside/railwayside Advance Works (R.1B1.01)</i>	31,53,923.00
<i>Strip Plantation of Roadside/canalside/railwayside Adv Works Labour (R.1B1.01.LB)</i>	26,87,962.00
<i>Strip Plantation of Roadside/canalside/railwayside Adv Works Material (R.1B1.01.MT)</i>	4,65,961.00
<i>Strip Pltn on Roadside/canalside/railwayside Creation (R.1B1.02)</i>	2,15,24,091.00
<i>Strip Plantation of Roadside/canalside/railwayside Creation Labour (R.1B1.02.LB)</i>	1,99,63,653.00
<i>Strip Plantation of Roadside/canalside/railwayside Creation Material (R.1B1.02.MT)</i>	15,60,438.00
<i>Strip Pltn on Roadside/canalside/railwayside Maint Y1 (R.1B1.03)</i>	1,00,90,852.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y1 Labour (R.1B1.03.LB)</i>	97,54,039.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y1 Material (R.1B1.03.MT)</i>	3,36,813.00
<i>Strip Pltn on Roadside/canalside/railwayside Maint Y2 (R.1B1.04)</i>	59,92,350.00



<i>Strip Plantation of Roadside/canalside/railwayside Maint Y2 Labour (R.1B1.04.LB)</i>	59,02,297.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y2 Material (R.1B1.04.MT)</i>	90,053.00
<i>Strip Pltn on Roadside/canalside/railwayside Maint Y3 (R.1B1.05)</i>	14,71,350.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y3 Labour (R.1B1.05.LB)</i>	14,40,000.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y3 Material (R.1B1.05.MT)</i>	31,350.00
<i>Biodiversity Conservation (R.2)</i>	3,50,00,888.50
<i>Elephant/Gaur in North & South West Bengal (R.2B1)</i>	1,04,18,203.58
<i>Elephant Driving Off Operations (R.2B1.14)</i>	57,46,128.58
<i>Elephant Driving Off Operations Equipment (R.2B1.14.EQ)</i>	5,76,430.00
<i>Elephant Driving Off Operations Labour (R.2B1.14.LB)</i>	27,33,462.00
<i>Elephant Driving Off Operations Vehicle Hire (R.2B1.14.VH)</i>	7,85,200.00
<i>Elephant Driving Off Operations Watch Tower (R.2B1.14.WT)</i>	16,51,036.58
<i>Elephant Fence (R.2B1.11)</i>	17,35,810.00
<i>Elephant New Fence Iron Angle Post (R.2B1.11.FI)</i>	9,91,638.00
<i>Elephant New Fence Wooden Post (R.2B1.11.FW)</i>	6,02,987.00
<i>Elephant Old Fence (R.2B1.11.OF)</i>	1,41,185.00
<i>Mobile Squad (R.2B1.13)</i>	29,36,265.00
<i>Mobile Squad Equipment (R.2B1.13.EQ)</i>	1,92,000.00
<i>Mobile Squad Labour (R.2B1.13.LB)</i>	19,13,694.00
<i>Mobile Squad Vehicle Hire (R.2B1.13.VH)</i>	8,30,571.00
<i>Fodder Tree Planting After Removal of Maling Bamboo in PAs in Hills (R.2A3)</i>	7,46,410.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Creation (R.2A3.02)</i>	1,03,560.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Creation Labour (R.2A3.02.LB)</i>	1,03,560.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y1 (R.2A3.03)</i>	3,95,100.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y1 Labour (R.2A3.03.LB)</i>	3,40,100.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y1 Material (R.2A3.03.MT)</i>	55,000.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y2 (R.2A3.04)</i>	1,02,750.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y2 Labour (R.2A3.04.LB)</i>	91,750.00
<i>Fodder Tree Planting After Removal of Maling Bamboo Maint Y2 Material (R.2A3.04.MT)</i>	11,000.00



Fodder Tree Planting After Removal of Maling Bamboo Nursery (R.2A3.06)	1,45,000.00
Fodder Tree Planting After Removal of Maling Bamboo Nursery Labour (R.2A3.06.LB)	1,45,000.00
Grassland Restoration and Fodder Tree Planting in PAs in N Bengal (R.2A1)	1,00,39,224.50
Grassland Restoration and Fodder Tree Planting in PAs in N B Adv Works (R.2A1.01)	5,49,000.00
Fodder Tree Planting in PAs in N Bengal Advance Works Labour (R.2A1.01.LB)	4,50,000.00
Fodder Tree Planting in PAs in N Bengal Adv. Works Material (R.2A1.01.MT)	99,000.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Creation (R.2A1.02)	72,16,059.00
Fodder Tree Planting in PAs in N Bengal Creation Labour (R.2A1.02.LB)	41,47,289.00
Fodder Tree Planting in PAs in N Bengal Creation Material (R.2A1.02.MT)	30,68,770.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Maint Y1 (R.2A1.03)	14,69,960.00
Fodder Tree Planting in PAs in N Bengal Maint Y1 Labour (R.2A1.03.LB)	13,29,960.00
Fodder Tree Planting in PAs in N Bengal Maint Y1 Material (R.2A1.03.MT)	1,40,000.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Maint Y2 (R.2A1.04)	8,04,205.50
Fodder Tree Planting in PAs in N Bengal Maint Y2 Labour (R.2A1.04.LB)	7,59,776.00
Fodder Tree Planting in PAs in N Bengal Maint Y2 Material (R.2A1.04.MT)	44,429.50
Inventory and Status Survey (R.2C)	21,34,071.00
Study of Elephant Ecology for Management (R.2C4)	15,11,571.00
Study of Impact Assessment of Habitat Management (R.2C5)	2,32,500.00
Study of Status Survey of Gaur and Leopard in N Bengal Foothills (R.2C2)	3,90,000.00
Leopard in the North Bengal (R.2B2)	10,05,006.00
Leopard Capture / Rescue Equipment (R.2B2.EQ)	56,184.00
Leopard Capture / Rescue Labour (R.2B2.LB)	9,48,822.00
Smaller Animals in Central Bengal (R.2B4)	10,63,497.00
Smaller Animals in Central Bengal Capture/Rescue Equipment (R.2B4.EQ)	1,57,700.00
Smaller Animals in Central Bengal Capture/Rescue Labour (R.2B4.LB)	3,88,110.00



<i>Smaller Animals in Central Bengal Capture/Rescue Vehicle/Boat Hire (R.2B4.VH)</i>	3,53,840.00
<i>Smaller Animals in Central Bengal Capture/Rescue Veterinary Services (R.2B4.VS)</i>	1,63,847.00
<i>Tiger in Sunderbans (R.2B3)</i>	95,94,476.42
<i>Tiger in Sunderbans Fence (R.2B3.11)</i>	50,55,967.42
<i>Tiger in Sunderbans New Fence (R.2B3.11.NF)</i>	43,47,069.42
<i>Tiger in Sunderbans Old Fence (R.2B3.11.OF)</i>	7,08,898.00
<i>Tiger in Sunderbans Mobile Squad (R.2B3.13)</i>	45,38,509.00
<i>Tiger in Sunderbans Mobile Squad Labour (R.2B3.13.LB)</i>	13,43,330.00
<i>Tiger in Sunderbans Mobile Squad Vehicle/Boat Hire (R.2B3.13.VH)</i>	31,95,179.00
<i>Community Development (R.3)</i>	6,36,91,388.70
<i>Community Infrastructure Development Support Activities (R.3D1)</i>	5,94,71,480.70
<i>Meeting with FPCs (R.3A1)</i>	1,60,000.00
<i>Preparation Microplan (R.3B1)</i>	1,60,000.00
<i>Income Generation Activities (R.3C1)</i>	38,99,908.00
<i>Income Generation Activities NGO Services (R.3C1.25)</i>	14,95,320.00
<i>Revolving Fund (R.3C1.24)</i>	24,04,588.00
<i>Institutional Capacity Development (R.4)</i>	5,17,19,992.98
<i>Base Line Survey (R.4A)</i>	17,07,791.00
<i>Survey of Forest Resources (R.4A1)</i>	17,07,791.00
<i>Construction of Administrative Buildings (R.4C1)</i>	63,61,844.00
<i>Administrative Building at Siliguri (R.4C1.46)</i>	4,83,815.00
<i>Expansion of Existing Administrative Building (R.4C1.44)</i>	58,78,029.00
<i>Field Research (R.4D)</i>	2,39,397.00
<i>Research Work in Tree Improvement Programme /Tree Breeding (R.4D1)</i>	2,39,397.00
<i>GIS & MIS (R.4C2)</i>	76,65,421.00
<i>GIS/MIS Pilot Project Equipment (R.4C2.EQ)</i>	56,58,486.00
<i>GIS/MIS Pilot Project Services. (R.4C2.SS)</i>	20,06,935.00



Miscellaneous Management Inputs (R.4C4)	2,67,63,718.98
Incremental Staff DMU (R.4C4.52)	2,19,57,978.94
<i>Incremental Staff DMU Extension Workers (R.4C4.52.EW)</i>	80,00,250.00
<i>Incremental Staff DMU Semi Skilled (R.4C4.52.UW)</i>	21,69,168.00
<i>Incremental Staff DMU Skilled (R.4C4.52.SW)</i>	1,17,88,560.94
Incremental Staff PMU (R.4C4.51)	22,95,566.00
<i>PMU Staff Semi Skilled (R.4C4.51.UW)</i>	5,17,635.00
<i>PMU Staff Skilled (R.4C4.51.SW)</i>	17,77,931.00
Operation Cost PMU (R.4C4.56)	25,10,174.04
<i>PMU Office Equipment (R.4C4.56.EQ)</i>	1,58,140.90
<i>PMU Office Expenses (R.4C4.56.OE)</i>	16,65,317.14
<i>PMU Travel Expenses (R.4C4.56.TE)</i>	6,86,716.00
Package I for Senior Officers (R.4B1)	51,54,727.00
<i>Senior Officer Study Tour Foreign Institute (R.4B1.31)</i>	51,54,727.00
Package II for Middle and Junior Level Officers (R.4B2)	1,13,480.00
<i>Middle and Junior Level Officers Training Long Term (R.4B2.33)</i>	1,13,480.00
Package III for Junior Level Officers and FRs (R.4B3)	1,20,000.00
<i>Junior Level Officers and FRs Instructions Field (R.4B3.36)</i>	1,20,000.00
Package IV for Frontline Staff and FPC/EDC/SHG (R.4B4)	35,93,614.00
<i>Frontline Staff and FPC/EDC/SHG Microfinance, Accounting (R.4B4.38)</i>	25,62,900.00
<i>Frontline Staff and FPC/EDC/SHG PRA, Microplan (R.4B4.37)</i>	10,30,714.00



NON REIMBURSABLE EXPENSES
(Expenses Indirect)

10

7,44,28,274.27

Administration Expenses (N)	7,44,28,274.27
DMU Operation Costs (N.57)	3,53,83,870.94
DMU Operation Costs Building Maintenance (N.57.BM)	2,21,53,126.32
DMU Operation Costs Hire/POL (N.57.PO)	51,94,064.64
DMU Operation Costs Other Charges (N.57.OC)	55,73,446.98
DMU Operation Costs Wages (N.57.WA)	24,63,233.00
Other Expenses (N.58)	1,44,61,893.26
Other Expenses Other Taxes (N.58.OT)	5,314.00
Other Expenses Service Tax (N.58.ST)	28,34,162.82
Other Expenses VAT (N.58.VT)	90,111.00
Plantation Monitoring (N.58.MP)	17,37,113.60
Publications/Publicity (N.58.PB)	8,54,596.40
Other Expenses GST (N.58.GST)	89,40,595.44
Other Expenses C.GST (N.58.C.GST)	44,59,077.22
Other Expenses C.GST @ 14% (N.58.C.GST.14)	1,62,629.15
Other Expenses C.GST @ 2.5% (N.58.C.GST.2.5)	1,45,949.62
Other Expenses C.GST @ 6% (N.58.C.GST.6)	11,73,358.98
Other Expenses C.GST @ 9% (N.58.C.GST.9)	29,77,139.47
Other Expenses I.GST (N.58.I.GST)	22,438.00
Other Expenses I.GST @ 18% (N.58.I.GST.18)	22,438.00
Other Expenses S.GST (N.58.S.GST)	44,59,080.22
Other Expenses S.GST @ 14% (N.58.S.GST.14)	1,62,628.15
Other Expenses S.GST @ 2.5% (N.58.S.GST.2.5)	1,45,949.62
Other Expenses S.GST @ 6% (N.58.S.GST.6)	11,73,358.98
Other Expenses S.GST @ 9% (N.58.S.GST.9)	29,77,143.47
PMU Operation Costs (N.56)	1,16,22,217.07
Medical & Children Edu Allowance Reimbursements (N.56.MR)	2,99,820.00
PMU Operation Costs Hire/POL (N.56.PO)	35,96,929.00
PMU Operation Costs Other Charges (N.56.OC)	22,88,197.07
PMU Operation Costs RRT (N.56.RR)	15,57,934.00
PMU Operation Costs Wages (N.56.WA)	38,79,337.00
PMU Salaries (N.55)	1,29,60,293.00
Dearness Allowance (N.55.DA)	4,36,574.00
Deputation Allowance (N.55.DP)	27,000.00
House Rent Allowance (N.55.HR)	12,35,255.00
Leave Salary Contribution (N.55.LS)	13,64,266.00
Pay (N.55.PA)	87,73,923.00
Pension Contribution (N.55.PC)	10,06,465.00
Special / Others Allowance (N.55.GP)	1,16,810.00



<u>Indirect Incomes (Income Indirect)</u>	11	<u>8,05,691.00</u>
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Interest Income	8,05,691.00
Interest From Deposits- Auto Sweep	8,05,691.00

<u>Closing Balance</u>	12	<u>56,21,62,204.24</u>
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Bank Accounts	56,26,81,888.00
Deposit - Auto Sweep	56,26,81,888.00
Less: Overdraft Corporation Bank(A/C No.0663/CLSB/01/120015)	5,19,683.76

<u>Reimbursable Expenses (Expenses Direct)</u>	13	<u>50,66,81,342.88</u>
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CONSULTING SERVICES (5CS)	1,53,73,928.00
Procurement/Construction (R)	49,13,07,414.88

<u>Non Reimbursable Expenses(Expenses Indirect)</u>	14	<u>7,44,46,465.97</u>
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Administration Expenses (N)	7,44,46,465.97
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<u>EXPENDITURE ON CONSULTANCY (THRU LETTER OF CREDIT)</u>	15	<u>27,49,092.00</u>
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Consulting Services (Thru Direct Payment Procedure) (5CS.2)	27,49,092.00
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Indirect Incomes (Income Indirect)

16

62,29,47,889.04

Interest Income

3,77,35,288.04

Sale Proceeds

13,35,700.00

Utilization of Grants in Aid

58,11,27,809.00

Utilization of Non Fund Based Grant

27,49,092.00

Current Liabilities

17

37,68,218.00

Duties & Taxes

800.00

Provisions

Deposits(Current Liabilities)

37,67,418.00

Current Assets

18

62,18,78,384.84

Loans & Advances (Asset)

5,97,16,180.60

Cash & Bank Balance

56,21,62,204.24

Note:- Bank account has been credited with the Gas Subsidy which has been accounted as contingent liability for the given year and has accordingly been reflected in the BRS.

