

**AUDIT REPORT  
&  
BALANCE SHEET  
FOR THE PERIOD FROM  
01<sup>ST</sup> APRIL, 2021 TO 31<sup>ST</sup> MARCH, 2022**

**COMPENSATORY AFFORESTATION  
FUND MANAGEMENT AND PLANNING  
AUTHORITY  
(CAMPA, WEST BENGAL)**

**Auditor:**  
**S. GUHA & ASSOCIATES**  
*(Chartered Accountants)*  
CJ-19, Sector-II, Salt Lake,  
Dist- North 24 Parganas,  
Kolkata - 700 091



# S. GUHA & ASSOCIATES

Chartered Accountants

## Head Office :

AE-441, Sector-I, Salt Lake, Dist. North 24 Parganas, Kolkata-700 064

## Kolkata Branch Office :

16/1, Girish Vidya Ratna Lane, Kolkata-700 009

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## Branches :

TRIPURA	NEW DELHI	BIHAR	JHARKHAND	WEST BENGAL	ANDAMAN & NICOBAR ISLANDS
44, Hari Ganga Basak Road Pranab Bhawan Post Office Chowhumani, Agartala-799 001	Office No. 101, LGF Shree Balaji Complex, Pandav Nagar Near Mother Dairy Plant New Delhi-110 092	House of Saifur Rahman Bauli Mohalla Phulwari Sharif Patna-801 505	House of Lalit Kumar Jha Shyam Ganj Road, Near Patel Chowk P.O. & District : B. Deoghar B. Deoghar-814 112	Flat No. 1302, Ruby Tower, North City Sevok Road Siliguri-734 001	C/o. Deepak Lal HSS/506/126, Gurudara Lane Opp. Mohan Hardware Port Blair-744 101

## REPORT

We have verified the Financial Statements of West Bengal Compensatory Afforestation Fund Management and Planning Authority (WB CAMPA) for the Financial Year 2021-22, which comprises the Balance Sheet as on 31<sup>st</sup> March, 2022 and the "Statement of Income and Expenditure" for the year ended 31<sup>st</sup> March 2022 and the "Receipt and Payments Account" for the year ended 31<sup>st</sup> March, 2022, and a summary of significant accounting policies and other explanatory information. We have also mentioned our observations in the annexed report which may be resolved for further enhancement of internal control system of the organization.

## Financial Statements of WB CAMPA

The WB CAMPA officials have prepared the financial statements which depict the financial position and financial performance of WB CAMPA.

## Opinion

In our opinion and to the best of our knowledge and according to the explanations given to us along with records and documents provided to us, we opine that the internal control system at West Bengal Compensatory Afforestation Fund Management and Planning Authority were operating effectively.

For S. Guha & Associates

Chartered Accountants

FRN: 322493E

*Sourabh Mitra*

CA. Sourabh Mitra

Partner

Membership No: 308743

UDIN: 23308743BGUKYB8208

Place: Kolkata

Date: 17<sup>th</sup> January, 2023



## **Annexure to Audit Report**

1. WBCAMPA maintains its accounts in Tally as approved by Governing Body.
2. WBCAMPA have maintained the following Books of Accounts :-
  - a Cash Book, Bank Book and Ledger maintained in Tally.
  - b IFMS generated Statements showing expenditure as per Budget Head of Accounts.
  - c Stock Register and Fixed Asset Register.
  - d Monthly financial statement of Accounts and physical outputs, FORMs as per CAF Rules, 2018.
  - e Work register recording all physical works and corresponding expenditure carried out of State Fund vide FORMs as per CAF Rules, 2018.





**DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL**

**ARANYA BHAWAN, SALLAKE, KOLKATA - 700 106**

**CAMPA, WEST BENGAL**

**BALANCE SHEET AS AT 31ST MARCH 2022**

		<u>(Amount- Rs.)</u>	
	<b>SCHEDULE</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b><u>CORPUS/CAPITAL FUND AND LIABILITIES:-</u></b>			
SCAF AND ADHOC CAMPA FUND	1	24100,84,941.28	81,29,016.48
RESERVES AND SURPLUS	2	69,350.00	69,350.00
INTEREST ADHOC CAMPA FUNDS	3	75,73,084.44	69,58,515.44
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	722,11,634.00	8,17,521.00
<b>TOTAL</b>		<b>24899,39,009.72</b>	<b>159,74,402.92</b>
<b><u>ASSETS:-</u></b>			
FIXED ASSETS	8	-	-
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS -OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES, SCAF, ETC.	11	24899,39,009.72	159,74,402.92
MISCELLANEOUS EXPENDITURE		-	-
<b>TOTAL</b>		<b>24899,39,009.72</b>	<b>159,74,402.92</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>NOTES ON ACCOUNT</b>	25		

For S. Guha & Associates  
Chartered Accountants

FRN: 322493E

*Sourabh Mitra*  
CA. Sourabh Mitra

Partner

Membership No: 308743

UDIN: 23308743BGUKYB8208



*[Signature]*  
PCCF & CEO, WB CAMPA

&

MEMBER SECRETARY,  
EXECUTIVE COMMITTEE,  
WB CAMPA

*[Signature]*

PCCF (HoFF)

&

CHAIRMAN,  
EXECUTIVE COMMITTEE,  
WB CAMPA

Place: Kolkata

Date: 17.01.2023



DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL			
ARANYA BHAWAN, SALT LAKE, KOLKATA - 700 106			
CAMPA, WEST BENGAL			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022			
PARTICULARS	SCHEDULE	AS AT 31.03.2022	AS AT 31.03.2021
<b>INCOME :-</b>			
Income from sales/services	12	-	-
Grants/subsidies	13	-	-
Fees/subscriptions	14	-	-
Income from investments(Income on Invest, From earmarked/endowment fund transferred to funds)	15	-	-
Income from Royalty,publication etc.	16	-	-
Interest Earned	17	-	-
Other Income	18	-	-
Increase/(decrease) in stock of finished goods and work-in-progress	19	-	100.00
Utilisation of Fund for approved project & administrative works (Annexure-A)			-
Expenditure incurred from unspent fund lying in the bank account [annexure-A(I)]		106.20	824,78,813.42
Expenditure incurred from State Treasuries and recovered by AG, WB from SCAF		881,38,605.00	
Expenditure incurred from State Treasuries but not yet recovered by AG, WB from SCAF		410,99,180.00	
<b>TOTAL (A)</b>		<b>1292,37,891.20</b>	<b>824,78,913.42</b>
<b>EXPENDITURE:-</b>			
Establishment Expenses	20	-	-
Other Administrative Expenses etc.	21	34,89,675.00	119,06,707.00
Expenditure on approved works of the project	22	1257,48,145.40	705,69,745.42
Interest & Bank Charges	23	70.80	2,361.00
Depreciation(Net total at the year end - corresponding to schedule 8)		-	-
<b>TOTAL (B)</b>		<b>1292,37,891.20</b>	<b>824,78,813.42</b>
<b>Balance being excess of Income over Expenditure(A - B)</b>			
Transfer to special Reserve		-	100.00
Transfer to / from General Reserve		-	-
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>			
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			<b>100.00</b>
<b>NOTES ON ACCOUNT</b>	24		
	25		

For S. Guha & Associates  
Chartered Accountants

FRN: 322493E

CA. Sourabh Mitra

Partner

Membership No: 308743

UDIN: 23308743BGUKYB8208

Place: Kolkata

Date: 17.01.2023



PCCF & CEO, WB CAMPA  
&

MEMBER SECRETARY,  
EXECUTIVE COMMITTEE,  
WB CAMPA

PCCF (HoFF)  
&

CHAIRMAN,  
EXECUTIVE COMMITTEE,  
WB CAMPA

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022**

<b>SCHEDULE 1-ADHOC CAMPA FUND &amp; SCAF:</b>	<b>AS AT 31.03.2022</b>		<b>AS AT 31.03.2021</b>	
	<b>DETAILS</b>	<b>RS.</b>	<b>DETAILS</b>	<b>RS.</b>
Balance as at the beginning of the year Adhoc CAMPA Fund	81,29,016.48		189,91,364.03	
Add:- Fund adjusted from State Compensatory Afforestation Fund (SCAF)			634,78,478.00	
Less:- Utilisation of Grants in Aid [Annexure - A(I)]	106.20	81,28,910.28	824,69,842.03	
Less:- Utilisation of fund from State Compensatory Afforestation Fund (SCAF)			108,62,347.55	
			634,78,478.00	81,29,016.48
Opening balance of State Compensatory Afforestation Fund (SCAF) as on 01.04.2021	24119,86,636.00			
Incorporated in the accounts [see Annexure-D]				
Add:- Fund received by State Govt. for the year 2021-22				
Add:- Interest on State Compensatory Afforestation Fund (SCAF) during the year 2021-22	781,08,000.00			
Less:- Expenditure of WB CAMPA in F.Y.2021-22 under 'Major Head 2406'[recovered by the State Govt. through AG, WB, vide memo no.1/SCAF/2021-22/364, dtd.10.01.2023].	24900,94,636.00			
State Compensatory Afforestation Fund (SCAF) as on 31.03.2022	881,38,605.00			
		24019,56,031.00		
<b>BALANCE AS AT THE YEAR END</b>		24100,84,941.28		81,29,016.48

<b>SCHEDULE 2 -RESERVES &amp; SURPLUS:</b>		<b>(Amount- Rs.)</b>	
		<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>1.Capital Reserve:</b>			
As per last Account	-	-	-
Addition during the year	-	-	-
Less:- Deduction during the year	-	-	-
<b>2.Revaluation Reserve:</b>			
As per last Account	-	-	-
Addition during the year	-	-	-
Less:- Deduction during the year	-	-	-
<b>3.Special Reserve:</b>			
As per last Account	-	-	-
Addition during the year	-	-	-
Less:- Deduction during the year	-	-	-
<b>4.General Reserve:</b>			
Opening Balance	69,350.00	69,250.00	
Less:- Transferred to Earmarked/Endowment Fund	-	100.00	
Add:- Transfer from Income & Expenditure A/c.	-	-	-
<b>TOTAL</b>		69,350.00	69,350.00
		69,350.00	69,350.00

<b>SCHEDULE 3 -INTEREST ON ADHOC CAMPA FUNDS</b>		<b>FUND- WISE BREAK UP</b>		<b>(Amount- Rs.)</b>	
		<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>a) Opening balance of the funds</b>					
<b>b) Additions to the funds:</b>					
i. Donations/grants					
ii. Income from Investments made on account of funds					
Opening Balance Adhoc Fund					
Add:- a) Transferred from General Reserve	69,58,515.44	141,02,174.91			
b) Savings and Term Deposit Interest earned (Annexure -B)	6,14,569.00	9,94,328.40			
iii. Other additions				75,73,084.44	150,96,503.31
<b>TOTAL (a+b)</b>		75,73,084.44	150,96,503.31	75,73,084.44	150,96,503.31
<b>c) Utilisation/Expenditure towards objectives of funds</b>					
i. <b>Capital Expenditure</b>					
- Fixed Assets					
- Others					
<b>Total</b>					
ii. <b>Revenue Expenditure</b>					
- Salaries, wages and allowances etc.					
- Rent					
- Other Administrative expenses					
- Utilisation of Interest [Annexure - A(I)]					
<b>Total</b>					81,37,987.87
<b>TOTAL (c)</b>					81,37,987.87
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>		75,73,084.44	150,96,503.31	75,73,084.44	69,58,515.44

<b>SCHEDULE 4 -SECURED LOANS AND BORROWINGS:</b>		<b>(Amount- Rs.)</b>	
		<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
1. Central Government			
2. State Government			
3. Financial Institutions:			
a) Term Loans			
b) Interest accrued and due			
4. Banks:			
a) Term Loans			
- Interest accrued and due			
b) Other loans			
- Interest accrued and due			
5. Other Institutions and Agencies			
6. Debentures and Bonds			
7. Others			
<b>TOTAL</b>			

Principal Chief Conservator of Forest W.B.  
&  
CEO CAMPA  
Arannya Bhaban, Salt Lake, Kolkata





<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
1. Central Government			
2. State Government			
3. Financial Institutions:			
4. Banks:			
a) Term Loans			
b) Other loans			
5. Other Institutions and Agencies			
6. Debentures and Bonds			
7. Fixed Deposits			
8. Others			
<b>TOTAL</b>			

<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
a) Acceptances secured by hypothecation of capital equipment and other assets			
b) Others			
<b>TOTAL</b>			

<b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>		<b>(Amount- Rs.)</b>			
<b>A. CURRENT LIABILITIES</b>		<b>AS AT 31.03.2022</b>		<b>AS AT 31.03.2021</b>	
1. Acceptances					
2. Sundry Creditors:					
a) For Goods					
b) Others					
3. Advances Received					
4. Interest accrued but not due on:					
a) Secured Loans/Borrowings					
b) Unsecured Loans/Borrowings					
5. Statutory Liabilities:					
a) Overdue					
<b>b) Others:-</b>					
i. Capital expenditure of F.Y.2020-21 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt.		302,94,933.00			
ii. Capital expenditure of F.Y.2021-22 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt.		410,99,180.00	713,94,113.00		
6. Security Deposit - Opening		8,17,521.00		13,34,321.00	
Add:- Received during the year [Annexure- "C(I)"]		-		-	
<b>Total</b>		8,17,521.00		13,34,321.00	
Less:- Refunded during the year [Annexure- "C(I)"]		-		5,16,800.00	
<b>Closing Balance</b>					
<b>TOTAL (A)</b>			8,17,521.00		8,17,521.00
<b>B. PROVISIONS</b>			722,11,634.00		8,17,521.00
1. For Taxation					
2. Gratuity					
3. Superannuation/Pension					
4. Accumulated Leave Encashment					
5. Trade Warranties/Claims					
6. Others					
<b>TOTAL (B)</b>					
<b>TOTAL (A+B)</b>		-	722,11,634.00	-	8,17,521.00

Principal Chief Conservator of Forest W.B.  
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DESCRIPTION	GROSS BLOCK				DEPRECIATION				(Amount- Rs.) NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Adjustments during the year	Cost /valuation at the year end	As at the beginning of the year	On Additions during the year	On Adjustments during the year	Total upto the year end	As at the current year end	As at the previous year end
<b>SCHEDULE 8 - FIXED ASSETS</b>										
<b>A. FIXED ASSETS:</b>										
1. LAND:										
a) Freehold				-				-		
b) Leasehold				-				-		
2. BUILDINGS:										
a) On Freehold Land				-				-		
b) On Leasehold Land				-				-		
c) Ownership Flats/Premises				-				-		
d) Superstructures on Land not belonging to the entity				-				-		
3. PLANT, MACHINERY & EQUIPMENT				-				-		
4. VEHICLES				-				-		
5. FURNITURE, FIXTURES				-				-		
6. OFFICE EQUIPMENT				-				-		
7. COMPUTER/PERIPHERALS				-				-		
8. ELECTRIC INSTALLATIONS				-				-		
9. LIBRARY BOOKS				-				-		
10. TUBEWELLS & WATER SUPPLY				-				-		
11. OTHER FIXED ASSETS				-				-		
TOTAL OF CURRENT YEAR	-	-	-	-				-		
PREVIOUS YEAR				-	-	-	-	-		
<b>B. CAPITAL WORK-IN-PROGRESS</b>	-	-	-	-	-	-	-	-		
<b>TOTAL</b>										

  
 Principal Chief Conservator of Forest W.B.  
 &  
 CEO CAMPA  
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<b>SCHEDULE 9 - INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS</b>		<b>(Amount- Rs.)</b>	
	AS AT 31.03.2022	AS AT 31.03.2021	
1. In Government Securities	-	-	
2. Other approved Securities	-	-	
3. Shares	-	-	
4. Debentures and Bonds	-	-	
5. Subsidiaries and joint ventures	-	-	
6. Others	-	-	
<b>TOTAL</b>	-	-	

<b>SCHEDULE 10 - INVESTMENTS - OTHERS</b>		<b>(Amount- Rs.)</b>	
	AS AT 31.03.2022	AS AT 31.03.2021	
1. In Government Securities	-	-	
2. Other approved Securities	-	-	
3. Shares	-	-	
4. Debentures and Bonds	-	-	
5. Subsidiaries and joint ventures	-	-	
6. Others	-	-	
<b>TOTAL</b>	-	-	

<b>SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC.</b>		<b>(Amount- Rs.)</b>	
<b>A. CURRENT ASSETS:</b>		AS AT 31.03.2022	AS AT 31.03.2021
<b>1. Inventories:</b>			
a) Stores and Spares			
b) Loose Tools			
c) Stock-in-trade			
Finished Goods			
Work-in-progress			
Raw Materials			
<b>2. Sundry Debtors:</b>			
a) Debts outstanding for a period exceeding six months			
b) Others			
<b>3. Cash balance in hand (including cheques/draft and imprest)</b>			
<b>4. Bank Balances:</b>			
<b>a) With Non- Scheduled Banks:</b>			
-on Current Accounts			
-on Deposit Accounts			
-on Saving Accounts			
<b>b) With Scheduled Banks:</b>			
-on Current Accounts			
-on Deposit Accounts			
Term deposit with Union Bank of India (NUJS Campus Branch)		50,10,000.00	48,39,172.00
Term deposit with Union Bank of India (Salt Lake City Branch)		95,00,000.00	91,60,000.00
-on Saving Accounts			
Union Bank of India (NUJS Campus Branch)		54,140.72	17,779.52
Union Bank of India (Salt Lake City Branch)		11,11,529.58	10,44,191.04
State Compensatory Afforestation Fund (SCAF) lying with the State Govt. as on 31.03.2022		11,65,670.30	10,61,970.56
24019,56,031.00			
<b>5. Post office-Savings Accounts</b>			
<b>TOTAL (A)</b>		<b>24176,31,701.30</b>	<b>150,61,142.56</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>			
<b>1. LOANS &amp; ADVANCES:</b>			
a) Staff			
b) Other Entities engaged in activities/objectives similar to that of the Entity			
c) CAMPA Funds Advanced to DFO's - Balance lying as on Year End [Annexure- "C(I)"]		9,13,195.42	9,13,260.36
Add:- Cumulative Security deposit lying with DFO's [Annexure- "C(I)"]		-	-
Add:- Tender Fees/Misc. Receipt lying with DFO's [Annexure- "C(I)"]		-	-
Add:- Cumulative Interest earned lying with DFO's [Annexure- "C(I)"]		-	-
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		9,13,195.42	9,13,260.36
a) On Capital Account			
b) Prepayments			
c) Others			
<b>3. Income Accrued:</b>			
a) On Investments from Earmarked/Endowment funds			
b) On Investments - Others			
c) On Loans and Advances			
d) Others			
<b>4. Claims Receivable</b>			
<b>5. Un-adjusted expenditure</b>			
F.Y. 2020-21		302,94,933.00	
F.Y. 2021-22 (transferred from Income & Expenditure A/C)		410,99,180.00	713,94,113.00
<b>TOTAL (B)</b>		<b>723,07,308.42</b>	<b>9,13,260.36</b>
<b>TOTAL (A+B)</b>		<b>24899,39,009.72</b>	<b>159,74,402.92</b>

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<b>SCHEDULE 12- INCOME FROM SALES/SERVICES</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
<b>1) Income from Sales:</b>			
a) Sales of Finished Goods	-	-	
b) Sales of Raw Material	-	-	
c) Sales of Scraps	-	-	
<b>2) Income from services:</b>			
a) Labour and processing Charges	-	-	
b) Professional/Consultancy Services	-	-	
c) Agency Commission and Brokerage	-	-	
d) Maintenance Services (Equipment/property)	-	-	
e) Others	-	-	
<b>TOTAL</b>	-	-	

<b>SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable Grants &amp; Subsidies Received):-</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
1. Central Government	-	-	
2. State Government(s)	-	-	
3. Government Agencies	-	-	
4. Institutions/Welfare Bodies	-	-	
5. International Organisations	-	-	
6. Others	-	-	
<b>TOTAL</b>	-	-	

<b>SCHEDULE 14 - FEES / SUBSCRIPTIONS:-</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
1) Entrance Fees	-	-	
2) Annual fees/Subscriptions	-	-	
3) Seminar/Program Fees	-	-	
4) Consultancy Fees	-	-	
5) Others	-	-	
<b>TOTAL</b>	-	-	

<b>SCHEDULE 15 - INCOME FROM INVESTMENT</b>		<b>(Amount- Rs.)</b>			
		<b>INVESTMENT FROM EARMARKED FUND</b>		<b>INVESTMENT - OTHERS</b>	
		<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>1) Interest:</b>					
a) On Govt. Securities		-	-	-	-
b) Other Bonds/Debentures		-	-	-	-
<b>2) Dividends:</b>					
a) On Shares		-	-	-	-
b) On Mutual Fund Securities		-	-	-	-
<b>3) Rents</b>		-	-	-	-
<b>4) Others</b>		-	-	-	-
<b>TOTAL</b>		-	-	-	-
<b>TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS</b>		-	-	-	-

<b>SCHEDULE 16 - INCOME FROM ROYALTY,PUBLICATION ETC.</b>		<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>	
1) Income from Royalty	-	-	
2) Income from Publications	-	-	
3) Others	-	-	
<b>TOTAL</b>	-	-	

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CEO CAMPA  
Arannya Bhaban, Salt Lake, Kolkata





<b>SCHEDULE 17 - INTEREST EARNED (ADHOC CAMPA FUND)</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>1) On Term Deposits:</b>		
a) With Scheduled Banks-		
i) Union Bank of India (NUJS Campus Branch)(Annexure -B)	2,05,886.00	2,83,102.00
ii) Union Bank of India (Salt Lake City Branch) (Annexure -B)	3,65,329.00	2,59,679.00
b) With Non- Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
<b>2) On Savings Account:</b>		
a) With Scheduled Banks-		
i) Union Bank of India (NUJS Campus Branch)(Annexure -B)	1,374.00	653.00
ii) Union Bank of India (Salt Lake City Branch) (Annexure -B)	41,980.00	3,18,016.00
b) With Non- Scheduled Banks	-	-
c) Post office Savings Accounts	-	-
d) Others	-	-
<b>3) On Loans:</b>		
a) Employees/Staff	-	-
b) Others	-	-
<b>4) Interest earned by DFO's (Annexure -B)</b>	-	1,32,878.40
<b>TOTAL</b>	<b>6,14,569.00</b>	<b>9,94,328.40</b>

<b>SCHEDULE 18 - OTHER INCOME</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>1) Profit on Sale/disposal of Assets:</b>		
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Export Incentives realized	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income - Tender Fees	-	100.00
<b>TOTAL</b>	<b>-</b>	<b>100.00</b>

<b>SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK-IN-PROGRESS</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<b>a) Closing Stock:</b>		
- Finished Goods	-	-
- Work-in-progress	-	-
<b>b) Less: Opening stock</b>		
- Finished Goods	-	-
- Work-in-progress	-	-
<b>NET INCREASE/(DECREASE) (A-B)</b>	<b>-</b>	<b>-</b>

<b>SCHEDULE 20 - ESTABLISHMENT EXPENSES</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
a) Salaries and Wages	-	-
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees Retirement and Terminal Benefit	-	-
g) Others	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

  
 Principal Chief Conservator of Forest W.B.  
 &  
 CEO CAMPA  
 Arannya Bhaban, Salt Lake, Kolkata



<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
a) Purchases (Fixed Assets)	99,024.00	1,27,800.00
b) Labour and processing expenses	-	-
c) Cartage and Carriage Inwards	-	-
d) Electricity and power	-	-
e) Water charges	-	-
f) Insurance	-	-
g) Repairs and maintenance	-	-
h) Excise Duty	-	-
i) Rent, Rates, and Taxes	-	-
j) Vehicles Running and maintenance	-	-
k) Postage, Telephone and Communication Charges	-	-
l) Printing and Stationary	-	-
m) Travelling and Conveyance Expenses	1,49,286.00	6,82,360.00
n) Expenses on Seminar/Workshops	-	1,74,576.00
o) Subscription Expenses	-	-
p) Expenses on Fees	-	-
q) Auditors Remuneration	-	-
r) Hospitality Expenses	-	2,80,605.00
s) Professional Charges	-	-
t) Provision for Bad and Doubtful Debts/Advances	-	-
u) Payment of salary to contractual person in CAMP A(H.O. & Divisions)	-	-
v) Packing Charges	16,51,717.00	92,11,282.00
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity (H.O.)	-	-
z) Others -Third party Monitoring	-	-
za) Meeting expenses (H.O.)	4,50,000.00	2,00,051.00
zb) Vehicle hire charges	-	-
zc) Website development expenses	11,21,949.00	11,62,890.00
zd) Software Procurement expenses (Tally ERP9 Gold) for H.O.	17,699.00	20,415.00
ze) Others Administrative expenses (Office)	-	12,744.00
	-	33,984.00
<b>TOTAL</b>	<b>34,89,675.00</b>	<b>119,06,707.00</b>

<b>SCHEDULE 22 - EXPENDITURE ON GRANTS,SUBSIDIES ETC.</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
a) Grants / Expenditures given to Institutions/Organisations	-	-
-Executive Engineer, Kolkata, IT department PWD	-	-
-Webel informatics Limited	-	-
-Society of Socio Economic Studies	-	-
-Suchitra Ghosh	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure made by DFO's towards Project Plan [Annexure-"AA"]	-	-
	1257,48,145.40	705,69,745.42
<b>TOTAL</b>	<b>1257,48,145.40</b>	<b>705,69,745.42</b>

<b>SCHEDULE 23 - INTEREST &amp; BANK CHARGES</b>	<b>(Amount- Rs.)</b>	
	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
a) On Fixed loans	-	-
b) On Other Loans	-	-
c) Bank Charges	70.80	2,361.00
<b>TOTAL</b>	<b>70.80</b>	<b>2,361.00</b>

  
 Principal Chief Conservator of Forest W.B.  
 &  
 CEO CAMP A  
 Arannya Bhaban, Salt Lake, Kolkata





## **SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES:-**

### **1. ACCOUNTING CONVENTION**

The financial statements are prepared on the cash basis of accounting.

### **2. GOVERNMENT GRANTS/SUBSIDIES**

2.1. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

2.2. Government grants/subsidy are accounted on realisation basis.

### **3. FIXED ASSETS:-**

Minor Office Equipments procured for necessary office work have not been recognised as fixed assets and the purchase cost was adjusted against the utilization of Grant fund received.

### **4. DEPRECIATION ON FIXED ASSETS:-**

There is no disclosure of the Policy regarding the method of charging depreciation on Fixed Assets in 'Notes on Accounts', as depreciation on Fixed Assets have not been charged during the year.

## **SCHEDULE 25 - NOTES ON ACCOUNTS:-**

1. The amount of expenses of Rs. 70.80 incurred by CAMPA head office and the amount of Rs. 35.40 spent by DFO's towards CAMPA Project from unspent fund lying in the bank during the F.Y. 2021-22 have been adjusted with Adhoc CAMPA Fund to get the actual position of remaining fund (Annexure-A).

2. Expenses amounting Rs. 34,89,675 incurred by CAMPA head office and Rs. 12,57,48,110 spent by DFO's towards CAMPA Project totaling Rs.12,92,37,785 has been met from State Treasuries. Out of Rs.12,92,37,785; Rs.8,81,38,605 has been recovered by AG, WB from the Compensatory Afforestation Fund(SCAF) during the F.Y. 2021-22 (Annexure-A).

3. Expenditures incurred by DFO's have been taken and considered in books of accounts on the basis of Fund Utilisation Certificates (Form GFR- 19A) issued and matched with available Form 14 i.e. Abstract of Expenditure and Bank Statement provided by them.

4. Adhoc CAMPA Fund have been reflected under Corpus/Capital Fund vide Schedule 1, Interest earned towards unutilized amount of Adhoc CAMPA Fund have been reflected under Schedule 3 and Tender Fees receipts have been reflected under Schedule 2 of Balance Sheet and Schedule 18 of Income & Expenditure A/c.

5. **DISCLOSURE** : In May 2006, Supreme Court of India observed that CAMPA had still not become operational and ordered the constitution of an ad-hoc body (known as 'Ad-hoc CAMPA'), till CAMPA became operational. The Supreme Court accepted the suggestion of the Central Empowered Committee which require that all monies recovered on behalf of the CAMPA and lying with the state governments were to be transferred to the bank accounts(s) to be operated by Ad-hoc CAMPA. Funds started flowing into Ad-hoc CAMPA since May 2006 onwards and as per Ad-hoc CAMPA's memo No 15-2(0)2018-CAMPA dated 10.04.2018.

A. The reconciled balance with MoEF & CC in respect of State of West Bengal with the records of State CAMPA as on 07.02.2019 was Rs. 236,47,68,181/- (Including Interest), vide MoEF & CC Memo no.F.No.11-100/2015-FC, dated 29th August, 2019, received in the State Compensatory Afforestation Fund(SCAF), under State General & Reserve Fund under the Head of Accounts -8121-00-129. Balance of SCAF as on 01.04.2021 amounting Rs.241,19,86,636/- (as per AG, Bengal, vide memo no. I/SCAF/2021-22/364, dtd.10.01.2023) has been incorporated in the accounts.

B. Rs. 12,92,37,785/- has been spent from different budget head of accounts from treasury. Out of the same Rs. 8,81,38,605/- is booked under Major Head '2406' and Rs.4,10,99,180/- is booked under Major Head '4406'. As per AG, memo no.I/SCAF/2021-22/364, dtd.10.01.2023 Rs.8,81,38,605/- has been adjusted from SCAF and Rs.4,10,99,180/- has not yet adjusted from SCAF. As per AG, WB, closing balance of the State Compensatory Afforestation Fund (SCAF) as on 31.03.2022 is Rs.240,19,56,031/- which is reflected in both Asset and Liability side of Balance Sheet.

C. Un-adjusted expenditure for the F.Y. 2020-21 amounting Rs.3,02,94,933 has been incorporated in the accounts of 2021-22.

D. **Interest towards State Compensatory Afforestation Fund (SCAF)**: Periodically Govt. of West Bengal provides interest on SCAF as per prescribed rate issued by the National Authority and the same is communicated to the Finance Deptt. Govt. of WB and WB CAMPA. Interest received on SCAF during the year 2020-21 of Rs. 8,04,02,000/- & during the year 2021-22 of Rs.7,81,08,000/- and also indicating closing balance of SCAF as on 31.03.2022 of Rs.240,19,56,031/-, has been communicated by the AG, West Bengal, vide memo no.I/SCAF/2021-22/364, dtd.10.01.2023. Interest for the year 2020-21 is included in the opening balance of SCAF i.e. balance as on 01.04.2021 which has been incorporated in WB CAMPA accounts for the first time. Interest for the year 2021-22 has been accounted for.

E. Interest credited on State Compensatory Afforestation Fund (SCAF) for the year 2020-21 & 2021-22 are @3.40 % & @3.35 % respectively.

6. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2022 and the Income and Expenditure Account for the year ended on that date.

For S. Guha & Associates  
Chartered Accountants

FRN No :- 322493E

CA. Sourabh Mitra

Partner

Membership No :- 308743

FRN No :- 322493E

UDIN: 23308743BGUKYB8208

Place :- Kolkata

Date: 17.01.2023



PCCF & CEO, WB CAMPA

MEMBER SECRETARY,  
WB CAMPA

PCCF(HoFF)

&  
CHAIRMAN,  
WB CAMPA



**DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL**

**ARANYA BHAWAN, SALT LAKE, KOLKATA - 700 106**

**CAMPA, WEST BENGAL**

**RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31ST MARCH 2022**

RECEIPTS	RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31ST MARCH 2022		PAYMENTS	(Amount- Rs.)	
	AS AT 31.03.2022	AS AT 31.03.2021		AS AT 31.03.2022	AS AT 31.03.2021
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash In hand	-	19,051.00	a) Establishment Expenses ( Schedule -20)	-	-
b) Bank Balances	-	28,136.72	b) Administrative Expenses ( Schedule -21)	34,89,675.00	119,06,707.00
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	17,779.52	28,136.72	<b>II. Payments made against funds for various projects</b>		
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	48,39,172.00	82,59,068.00	a) Amount Remitted to DFOs (Annexure- "C.II")	1257,48,110.00	664,90,655.00
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	10,44,191.04	14,94,578.26	b) Expenditure on Grant & Subsidy - (Schedule -22)	1257,48,145.40	705,69,745.42
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	91,60,000.00	-	c) Security Deposit Refunded by HO	-	5,16,800.00
v) State Compesatory Afforestation Fund (SCAF)	24119,86,636.00	-	<b>III. Investments and deposits made</b>		
<b>II. Grants Received/SCAF</b>			a) Out of Earmarked/Endowment Funds	-	-
a) From Govt. of India-SCAF	-	634,78,478.00	b) Out of Own Funds( Investment - Others)	-	-
b) From State Govt.	-	-	<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-progress</b>		
c) From other sources	-	-	a) Purchase of Fixed Assets	-	-
(Grants for capital & revenue exp. to be shown separately)	-	-	b) Expenditure on Capital Work-in-progress	-	-
<b>III. Income on Investments from</b>			<b>V. Refund of Surplus money/Loans</b>		
a) Interest on Adhoc CAMPA Funds & SCAF:-			a) To the Government of India	-	-
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	1,374.00	653.00	b) To the State Government	-	-
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	2,05,886.00	2,83,102.00	c) To Other providers of Funds	-	-
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	41,980.00	3,18,016.00	<b>VI. Overdrawn Balance with Union Bank of India</b>	-	-
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	3,65,329.00	2,59,679.00	<b>VII. Finance Charges ( Schedule -23)</b>	70.80	2,361.00
v) State Compesatory Afforestation Fund (SCAF)	781,08,000.00	-	<b>VIII. Other Payments</b>		
b) Own Funds (Other Investment)	-	-			
<b>IV. Interest Received</b>			<b>IX. Closing Balances</b>		
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	-	-	a) Cash in hand	-	-
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	-	-	b) Bank Balance		
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	-	-	i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	54,140.72	17,779.52
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	-	-	ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	50,10,000.00	48,39,172.00
<b>VI. Amount Refunded by DFO's to HO(Annexure-"C")</b>			iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	11,11,529.58	10,44,191.04
a) Grant Refunded by DFO's to HO	29.54	128,89,895.12	iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	95,00,000.00	91,60,000.00
b) Security Deposit Refunded by DFO's to HO	-	13,34,321.00	c) State Compesatory Afforestation Fund (SCAF)	24019,56,031.00	-
c) Interest Refunded by DFO's to HO	-	56,12,687.46	<b>TOTAL</b>	<b>26726,17,702.50</b>	<b>1645,47,410.98</b>
<b>VII. Recovery by Expenditure (Annexure-"AA")</b>	1257,48,145.40	705,69,745.42			
<b>VIII. Net Fund utilized from State Treasuries - payable to State Govt. (not yet recovered by AG, WB from SCAF)</b>	410,99,180.00				
<b>IX. Closing Balances(Bank Overdraft)</b>					
a) Cash in hand	-	-			
b) Bank Balance	-	-			
i) In Savings A/c with Union Bank of India (Salt Lake City Branch)	-	-			

For S. Guha & Associates  
Chartered Accountants  
FRN: 322493E  
CA. Sourabh Mitra  
Partner  
Membership No: 308743  
UDIN: 23308743BGUKYB8208



PCCF & CEO, WB CAMPA  
&  
MEMBER SECRETARY,  
EXECUTIVE COMMITTEE,  
WB CAMPA

PCCF (HoFF)  
&  
CHAIRMAN,  
EXECUTIVE COMMITTEE,  
WB CAMPA

Place: Kolkata  
Date: 17.01.2023

## SUMMARY OF EXPENSES FOR F.Y. 2021-22 FOR ADJUSTING OPENING BALANCES AS NET (UTILISATION OF GRANTS IN AID)

(AMOUNT IN Rs.)

SUMMARY OF EXPENSES FOR F.Y. 2021-22 FOR ADJUSTING OPENING BALANCES AS NET (UTILISATION OF GRANTS IN AID)										(AMOUNT IN Rs.)
EXPENDITURE INCURRED FROM UNSPENT FUND LYING IN THE BANK ACCOUNT										
SL. NO	NAME OF DIVISION	COMPENSATORY AFFORESTATION-PLANTATION ACTIVITY	CAT PLAN	WILDLIFE MANAGEMENT PLAN	NET PRESENT VALUE(NPV)		INTEREST			TOTAL
					NPV (80%) AS PER CAF RULE 2018	NPV (20%) AS PER CAF RULE 2018	INTEREST (60%) AS PER CAF RULE 2018	INTEREST (40%) AS PER CAF RULE 2018	BANK CHARGES	
F.Y.2021-22										
1	BURDWAN FOREST DIVISION	-	-	-	-	-	-	-	35.40	35.40
TOTAL		-	-	-	-	-	-	-	35.40	35.40
	CAMPA HEAD OFFICE	-	-	-	-	-	-	-	70.80	70.80
	GRAND TOTAL	-	-	-	-	-	-	-	106.20	106.20

## Note :

Net Grant Utilization except Interest Utilization

Amount(Rs.)

	TOTAL EXPENDITURE		106.20
LESS :	Expenditure incurred by the DFOs against accumulated available interest and Bank Charges Adjusted	-	
LESS :	Expenditure incurred by the Head Quarter for Office Administrative and other Contingency expenses from	-	
LESS :	Accumulated Interest utilized at Divisional level	-	
	<b>NET GRANT UTILIZATION</b>		<b>106.20</b>

  
 Principal Chief Conservator of Forest W.B.  
 &  
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 Arannya Bhaban, Salt Lake, Kolkata





SUMMARY OF EXPENSES FOR F.Y. 2021-22										Annexure- "A(II)"
EXPENDITURE INCURRED FROM STATE TREASURIES										(AMOUNT IN Rs.)
SL. NO	NAME OF DIVISION	COMPENSATORY AFFORESTATION-PLANTATION ACTIVITY	CAT PLAN	WILDLIFE MANAGEMENT PLAN	NET PRESENT VALUE (NPV)		INTEREST		OTHERS	TOTAL
					NPV (80%) AS PER CAF RULE 2018	NPV (20%) AS PER CAF RULE 2018	INTEREST (60%) AS PER CAF RULE 2018	INTEREST (40%) AS PER CAF RULE 2018		
F.Y. 2021-22										
1	KURSEONG DIVISION	19,22,999	-	-	8,73,480	9,94,998.00	-	-	-	37,91,477.00
2	BANKURA NORTH DIVISION	2,03,457	-	-	21,04,359.00	6,84,898.00	-	-	-	29,92,714.00
3	BANKURA SOUTH DIVISION	23,57,246.00	-	-	19,61,436.00	6,64,957.00	-	-	-	49,83,639.00
4	PANCHET DIVISION	-	-	-	15,23,370.00	7,22,891.00	-	-	-	22,46,261.00
5	RUPNARAYAN DIVISION	5,628.00	-	-	21,18,871.00	10,04,230.00	-	-	-	31,28,729.00
6	MEDINIPUR DIVISION	2,43,649.00	-	-	28,43,684.00	11,50,000.00	-	-	-	42,37,333.00
7	KANGSABATI NORTH DIVISION	36,20,442.00	-	-	13,68,450.00	5,73,950.00	-	-	-	55,62,842.00
8	KANGSABATI SOUTH DIVISION	10,88,027	-	-	14,01,832.00	5,57,795.00	-	-	-	30,47,654.00
9	PURULIA DIVISION	6,35,786.00	-	13,00,000.00	16,32,134.00	8,39,900.00	-	-	-	44,07,820.00
10	BIRBHUM DIVISION	29,71,092	-	-	29,35,643	8,86,965.00	-	-	-	67,93,700.00
11	DARJEELING FOREST DIVISION	33,20,587.00	3,75,000.00	-	-	7,00,000.00	-	-	-	43,95,587.00
12	KALIMPONG FOREST DIVISION	46,84,464.00	-	-	2,21,500.00	7,50,000.00	-	-	-	56,55,964.00
13	KHARAGPUR DIVISION	4,89,822.00	-	-	53,33,178.00	12,60,000.00	-	-	-	70,83,000.00
14	PURBA MEDINIPUR DIVISION	-	-	-	4,93,500	8,19,931.00	-	-	-	13,13,431.00
15	WILDLIFE-II (GORUMARA WILD LIFE) DIVISION	33,30,352.00	-	-	25,29,650.00	5,17,522.00	-	-	-	63,77,524.00
16	JALPAIGURI DIVISION	1,22,874.00	-	-	13,58,612.00	8,49,999.00	-	-	-	23,31,485.00
17	JALPAIGURI SOIL CONSERVATION DIVISION	-	-	-	4,70,595.00	1,54,027.00	-	-	-	6,24,622.00
18	KURSEONG SOIL CONSERVATION DIVISION	-	-	-	-	4,57,805.00	-	-	-	4,57,805.00
19	JHARGRAM DIVISION	7,75,845	-	-	17,05,303.00	13,04,482.00	-	-	-	37,85,630.00
20	BUXA TIGER RESERVE EAST	4,74,868	-	-	7,68,530.00	7,50,000.00	-	-	-	19,93,398.00
21	BUXA TIGER RESERVE WEST	3,00,817	-	-	7,68,452.00	7,49,968.00	-	-	-	18,19,237.00
22	HOWRAH DIVISION	-	-	-	4,93,500.00	-	-	-	-	4,93,500.00
23	WILDLIFE-I (DARJEELING WILD LIFE) DIVISION	-	-	-	3,11,769.00	-	-	60,000.00	-	3,71,769.00
24	WILDLIFE-III (JALDAPARA WILD LIFE) DIVISION	1,340.00	-	-	67,60,707	-	-	-	-	67,62,047.00
25	COACHBIHAR DIVISION	14,690	-	-	-	4,74,999.00	-	-	-	4,89,689.00
26	MALDA DIVISION	30,615	-	-	-	-	-	-	-	30,615.00
27	RAIGUNJ DIVISION	-	-	-	-	7,20,000.00	-	-	-	7,20,000.00
28	BAIKUNTHAPUR DIVISION	26,40,254	-	-	12,56,997.00	7,84,934.00	-	-	-	46,82,185.00
29	SILVICULTURE NORTH	-	-	-	46,09,561.00	3,62,719.00	-	-	-	49,72,280.00
30	SILVICULTURE SOUTH	-	-	-	74,03,633.00	-	-	-	-	74,03,633.00
31	SILVICULTURE HILLS	-	-	-	25,96,640.00	1,10,000.00	-	-	-	27,06,640.00
32	24 PARGANAS (NORTH) DIVISION	-	-	-	55,04,506.00	2,04,509.00	-	-	-	57,09,015.00
33	24 PARGANAS (SOUTH) DIVISION	-	-	-	-	4,14,982.00	-	-	-	4,14,982.00
34	NADIA-MURSHIDABAD DIVISION	-	-	-	-	3,10,000.00	-	-	-	3,10,000.00
35	SUNDARBAN TIGER RESERVE DIVISION	-	-	-	-	11,92,172.00	-	-	-	11,92,172.00
36	DURGAPUR FOREST DIVISION	21,91,488.00	-	3,97,548.00	17,79,199.00	5,24,826.00	-	-	-	48,93,061.00
37	EXTENSION FORESTRY	-	-	-	-	2,64,093.00	-	-	-	2,64,093.00
38	GTA	3,40,864.00	-	-	17,45,000	-	-	-	-	17,45,000.00
39	CF, WORKING PLAN & GIS	-	-	-	-	-	-	3,77,738.00	-	3,77,738.00
40	DCF, ADMINISTRATION, ARANYA BHAWAN	-	-	-	-	-	-	-	-	39,20,916
41	BURDWAN FOREST DIVISION	29,096	-	-	30,51,820	8,40,000	-	-	-	1,29,690
42	WORKING PLAN (NORTH) DIVISION	-	-	-	1,29,690	-	-	-	-	2,99,969
43	WORKING PLAN (SOUTH-I) DIVISION	-	-	-	2,99,969	-	-	-	-	4,88,400.00
44	WORKING PLAN (SOUTH-II) DIVISION	-	-	-	4,88,400.00	-	-	-	-	317,96,302.00
TOTAL		317,96,302.00	3,75,000.00	16,97,548.00	688,43,970.00	225,97,552.00	-	4,37,738.00	-	4,88,400.00
CAMPA HEAD OFFICE		-	-	-	-	-	-	4,37,738.00	-	1257,48,110.00
GRAND TOTAL		317,96,302.00	3,75,000.00	16,97,548.00	688,43,970.00	225,97,552.00	16,51,717.00	18,37,958	-	34,89,675.00
								22,75,696.00	-	1292,37,785.00

ABSTRACT OF ANNEXURE-A			
SL. NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
A	EXPENDITURE INCURRED FROM UNSPENT FUND LYING IN THE BANK ACCOUNT (ANNEXURE-A(I))	-	106.20
B	EXPENDITURE INCURRED FROM STATE TREASURIES (ANNEXURE-A(II))	-	-
B.1	EXPENDITURE INCURRED FROM STATE TREASURIES AND RECOVERED BY AG, WB FROM SCAF	881,38,605.00	1292,37,785.00
B.2	EXPENDITURE INCURRED FROM STATE TREASURIES BUT NOT YET RECOVERED BY AG, WB FROM SCAF	410,99,180.00	-
	GRAND TOTAL	-	1292,37,891.20

ANNEXURE-AA	
TOTAL EXPENDITURE BY THE DIVISIONS	
PARTICULARS	AMOUNT (Rs.)
EXPENDITURE INCURRED (BY DIVISIONS) FROM UNSPENT FUND LYING IN THE BANK ACCOUNT	35.40
EXPENDITURE INCURRED (BY DIVISIONS) FROM STATE TREASURIES	1257,48,110.00
TOTAL	1257,48,145.40



Principal Chief Conservator of Forest W.B.  
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**Annexure:- "A-III"**

<b>Abstract of HOA wise Expenditure incurred during the year 2021-2022 (recovered by the State Govt. through AG)</b>		
<b>Sl no.</b>	<b>Head of Account</b>	<b>Expenditure incurred by the Divisions &amp; WB CAMPA DDO (Rs.)</b>
1	23-2406-04-103-00-001-19-00-V	65,65,412
2	23-2406-04-103-00-001-35-00-V	3,40,864
3	23-2406-04-103-00-002-27-00-V	3,75,000
4	23-2406-04-103-00-003-50-00-V	16,97,548
5	23-2406-04-103-00-004-19-00-V	355,48,876
6	23-2406-04-103-00-004-31-02-V	17,45,000
7	23-2406-04-103-00-004-50-00-V	379,38,492
8	23-2406-04-103-00-005-50-00-V	20,47,154
9	23-2406-04-103-00-005-77-00-V	99,024
10	23-2406-04-103-00-006-13-03-V	11,21,949
11	23-2406-04-103-00-006-50-00-V	6,59,286
<b>TOTAL</b>		<b>881,38,605</b>

<b>Abstract of HOA wise Expenditure incurred during the year 2021-2022 (Not recovered by the State Govt. through AG)</b>		
<b>Sl no.</b>	<b>Head of Account</b>	<b>Expenditure incurred by the Divisions (Rs.)</b>
1	23-4406-01-101-00-004-51-00-V	-
2	23-4406-01-101-00-004-53-00-V	54,84,498
3	23-4406-01-101-00-003-87-00-V	50,01,532
4	23-4406-01-103-00-003-87-00-V	198,88,494
5	23-4406-01-101-00-004-87-00-V	107,24,656
<b>TOTAL</b>		<b>410,99,180</b>

<b>ABSTRACT OF ANNEXURE-A(III)</b>	
<b>PARTICULARS</b>	<b>AMOUNT(Rs.)</b>
Abstract of HOA wise Expenditure incurred during the year 2021-2022 (which is adjusted by the State Govt.)	881,38,605
Abstract of HOA wise Expenditure incurred during the year 2021-2022 (Not recovered by the State Govt. through AG)	410,99,180
<b>GRAND TOTAL</b>	<b>1292,37,785</b>

  
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**Annexure:- "B"**

**STATEMENT SHOWING AMOUNT OF INTEREST EARNED DURING F.Y. 2021-2022.**

<b><i>PARTICULARS</i></b>	<b><i>UNION BANK OF INDIA (NUJS CAMPUS BRANCH)</i></b>	<b><i>UNION BANK OF INDIA (SALT LAKE CITY BRANCH)</i></b>
SAVINGS A/C	1,374.00	41,980.00
TERM DEPOSIT A/C	2,05,886.00	3,65,329.00
FIXED DEPOSIT A/C	-	-
<b><i>TOTAL</i></b>	<b><i>2,07,260.00</i></b>	<b><i>4,07,309.00</i></b>
<b><i>Interest earned at CAMPA Head office</i></b>		<b><i>6,14,569.00</i></b>
Interest earned at DFO's Level [Annexure- "C(I)"]		-
<b><i>GRAND TOTAL</i></b>		<b><i>6,14,569.00</i></b>

  
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**STATEMENT SHOWING AMOUNT OF FUND DISTRIBUTION TO AND EXPENSES INCURRED BY DFO'S AND INTEREST EARNED DURING THE YEAR 2021-22**

ANNEXURE- "C(I)"

SL NO	NAME OF DFOs	OPENING BALANCES - BREAK-UP					TRANSACTIONS DURING THE YEAR 2021-22			CLOSING BALANCES - BREAK-UP				
		OPENING BALANCE OF OLD CAMPA FUND AS ON 01.04.2021	OPENING BALANCE OF NEW CAMPA FUND AS ON 01.04.2021	OPENING BALANCE OF CAMPA FUND AS ON 01.04.2021	OPENING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 01.04.2021	OPENING BALANCE OF TOTAL FUND AS ON 01.04.2021	BANK CHARGES	TRANSFER OF OLD CAMPA FUND TO HO	TRANSFER OF NEW CAMPA FUND TO HO	CLOSING BALANCE OF OLD CAMPA FUND AS ON 31.03.22	CLOSING BALANCE OF NEW CAMPA FUND AS ON 31.03.22	CLOSING BALANCE OF CAMPA FUND AS ON 31.03.22	CLOSING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 31.03.22	CLOSING BALANCE AS ON 31.03.22
1	KURSEONG DIVISION	16,016.70	-	16,016.70	-	16,016.70	-	-	-	16,016.70	-	16,016.70	-	16,016.70
2	BANKURA NORTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
3	BANKURA SOUTH DIVISION	2,51,977.00	-	2,51,977.00	-	2,51,977.00	-	-	-	-	-	-	-	-
4	PANCHET DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	24 PARGANAS SOUTH DIVISION	-	-	-	-	-	-	-	-	2,51,977.00	-	2,51,977.00	-	2,51,977.00
6	RUPNARAYAN DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
7	MEDINIPUR DIVISION	420.00	-	420.00	-	420.00	-	-	-	-	-	-	-	-
8	KANGSABATI NORTH DIVISION	-	-	-	-	-	-	-	-	420.00	-	420.00	-	420.00
9	KANGSABATI SOUTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PURULIA DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
11	BIRBHUM DIVISION	3,11,000.00	-	3,11,000.00	-	3,11,000.00	-	-	-	-	-	-	-	-
12	DARJEELING FOREST DIVISION	-	-	-	-	-	-	-	-	3,11,000.00	-	3,11,000.00	-	3,11,000.00
13	KALIMPONG FOREST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	KHARAGPUR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PURBA MEDINIPUR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WILDLIFE-II (GORUMARA WILD LIFE)	-	-	-	-	-	-	-	-	-	-	-	-	-
17	WILDLIFE-HQ DIVISION	1,850.00	-	1,850.00	-	1,850.00	-	-	-	-	-	-	-	-
18	KURSEONG SOIL CONSERVATION DIVISION	-	-	-	-	-	-	-	-	1,850.00	-	1,850.00	-	1,850.00
19	JALPAIGURI DIVISION	21,931.72	-	21,931.72	-	21,931.72	-	-	-	-	-	-	-	-
20	MONITORING NORTH DIVISION	3,10,000.00	-	3,10,000.00	-	3,10,000.00	-	-	-	21,931.72	-	21,931.72	-	21,931.72
21	JHARGRAM FORESTRY TRAINING CENTRE	-	-	-	-	-	-	-	-	3,10,000.00	-	3,10,000.00	-	3,10,000.00
22	JHARGRAM DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
23	BUXA TIGER RESERVE EAST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
24	BUXA TIGER RESERVE WEST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
25	HOWRAH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
26	SUNDARBAN TIGER RESERVE DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
27	WILDLIFE -I (DARJEELING WILD LIFE)	-	-	-	-	-	-	-	-	-	-	-	-	-
28	WILDLIFE -III (JALDAPARA WILD LIFE)	-	-	-	-	-	-	-	-	-	-	-	-	-
29	COOCH BEHAR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
30	NADIA-MURSHIDABAD DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
31	RAIGANJ DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
32	MALDA DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
33	BAIKUNTHAPUR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
34	24 PARGANAS NORTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
35	SILVICULTURE NORTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
36	SILVICULTURE SOUTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
37	SILVICULTURE HILLS DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
38	DURGAPUR FOREST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
39	SILIGURI SOCIAL FORESTRY DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
40	JALPAIGURI SOIL CONSERVATION DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
41	BURDWAN FOREST DIVISION	-	64.94	64.94	64.94	64.94	35.40	-	-	-	-	-	-	-
42	MONITORING SOUTH DIVISION	-	-	-	-	-	-	-	29.54	-	-	-	-	-
TOTAL		9,13,195.42	64.94	9,13,260.36	64.94	9,13,260.36	35.40	-	29.54	9,13,195.42	-	9,13,195.42	-	9,13,195.42

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## Expenditure incurred from State Govt. Treasuries

SL NO	NAME OF DFOs	AMOUNT DISBURSED (Rs.)	AMOUNT OF EXPENDITURE (Rs.)	FUND SURRENDER/LAPSED (Rs.)
1	KURSEONG DIVISION	37,91,479.00	37,91,477.00	-
2	BANKURA NORTH DIVISION	30,07,018.00	29,92,714.00	13,727.00
3	BANKURA SOUTH DIVISION	66,40,449.00	49,83,639.00	16,46,323.00
4	PANCHET DIVISION	22,53,373.00	22,46,261.00	-
5	RUPNARAYAN DIVISION	31,32,094.00	31,28,729.00	-
6	MEDINIPUR DIVISION	42,37,333.00	42,37,333.00	-
7	KANGSABATI NORTH DIVISION	56,19,589.00	55,62,842.00	36,000.00
8	KANGSABATI SOUTH DIVISION	31,33,984.00	30,47,654.00	-
9	PURULIA DIVISION	44,07,925.00	44,07,820.00	-
10	BIRBHUM DIVISION	68,42,690.00	67,93,700.00	36,448.00
11	DARJEELING FOREST DIVISION	44,81,250.00	43,95,587.00	85,663.00
12	KALIMPONG FOREST DIVISION	146,98,640.00	56,55,964.00	90,42,676.00
13	KHARAGPUR DIVISION	70,83,000.00	70,83,000.00	-
14	PURBA MEDINIPUR DIVISION	13,13,500.00	13,13,431.00	-
15	WILDLIFE-II (GORUMARA WILD LIFE ) DIVISION	69,59,875.00	63,77,524.00	5,79,775.00
16	JALPAIGURI DIVISION	23,31,485.00	23,31,485.00	-
17	JALPAIGURI SOIL CONSERVATION DIVISION	9,39,325.00	6,24,622.00	-
18	KURSEONG SOIL CONSERVATION DIVISION	4,60,000.00	4,57,805.00	-
19	JHARGRAM DIVISION	37,88,809.00	37,85,630.00	-
20	BUXA TIGER RESERVE EAST DIVISION	19,93,398.00	19,93,398.00	-
21	BUXA TIGER RESERVE WEST DIVISION	18,19,347.00	18,19,237.00	-
22	HOWRAH DIVISION	4,93,500.00	4,93,500.00	-
23	WILDLIFE -I (DARJEELING WILD LIFE )	15,79,190.00	3,71,769.00	12,07,421.00
24	WILDLIFE -III (JALDAPARA WILD LIFE )	68,03,114.00	67,62,047.00	-
25	COOCH BEHAR DIVISION	4,89,690.00	4,89,689.00	-
26	MALDA DIVISION	30,940.00	30,615.00	-
27	RAIGUNJ DIVISION	7,20,000.00	7,20,000.00	-
28	BAIKUNTHAPUR DIVISION	199,29,963.00	46,82,185.00	152,47,710
29	SILVICULTURE NORTH DIVISION	57,20,101.00	49,72,280.00	-
30	SILVICULTURE SOUTH DIVISION	76,82,646.00	74,03,633.00	-
31	SILVICULTURE HILLS DIVISION	34,00,633.00	27,06,640.00	-
32	24 PARGANAS (NORTH) DIVISION	57,46,841.00	57,09,015.00	-
33	24 PARGANAS (SOUTH) DIVISION	4,20,000.00	4,14,982.00	-
34	NADIA-MURSHIDABAD DIVISION	3,10,000.00	3,10,000.00	-
35	SUNDARBAN TIGER RESERVE DIVISION	11,95,000.00	11,92,172.00	-
36	DURGAPUR FOREST DIVISION	84,95,671.00	48,93,061.00	35,89,894.00
37	BURDWAN FOREST DIVISION	39,98,875.00	39,20,916.00	77,960.00
38	EXTENSION FORESTRY	2,65,000.00	2,64,093.00	-
39	GTA	3,40,864.00	3,40,864.00	-
40	CF, WORKING PLAN & GIS	17,45,000.00	17,45,000.00	-
41	DCF, ADMINISTRATION, ARANYA BHAWAN	3,82,926.00	3,77,738.00	-
42	WORKING PLAN (NORTH) DIVISION	1,30,000.00	1,29,690.00	-
43	WORKING PLAN (SOUTH-I) DIVISION	3,00,000.00	2,99,969.00	-
44	WORKING PLAN (SOUTH-II) DIVISION	5,00,000.00	4,88,400.00	-
<b>TOTAL</b>		<b>1596,14,517.00</b>	<b>1257,48,110.00</b>	<b>315,63,597.00</b>
	CAMPA HEAD OFFICE	638,25,426.00	34,89,675.00	8,03,426.00
<b>GRAND TOTAL</b>		<b>2234,39,943.00</b>	<b>1292,37,785.00</b>	<b>323,67,023.00</b>

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**Annexure-D****Reconciliation of State Compensatory Afforestation Fund (SCAF) as on  
31.03.2022**

Particulars	As per Pr.AG, WB vide memo no.Book- I/SCAF/2021- 22/364, dtd.10.01.2023	Amount not considered with respect to head of account 4406 by the AG, WB
<b>2019-20</b>		
<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
Fund Received during 2019-20	23647,68,181.00	-
Add. Interest on SCAF for the year 2019-20	-	-
Less.Expenditure during 2019-20	-	-
<b>Closing Balance as on 31.03.2020</b>	<b>23647,68,181.00</b>	<b>-</b>
<b>2020-21</b>		
Opeing Balance	23647,68,181.00	-
Add. Interest on SCAF for the year 2020-21	804,02,000.00	-
Less.Expenditure during 2020-21	331,83,545.00	302,94,933.00
<b>Closing Balance as on 31.03.2021</b>	<b>24119,86,636.00</b>	<b>302,94,933.00</b>
<b>2021-22</b>		
Opeing Balance	24119,86,636.00	-
Add. Interest on SCAF for the year 2021-22	781,08,000.00	-
Less.Expenditure during 2021-22	881,38,605.00	410,99,180.00
<b>Closing Balance as on 31.03.2022</b>	<b>24019,56,031.00</b>	<b>410,99,180.00</b>

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**Statement of Expenses incurred by CAMPA Head Office during the period 2021-22**

SL No.	Nature Of Expenses	Expenditure incurred from Bank (Rs.)	Expenditure incurred from SCAF (Rs.)	Total Expenditure(Rs.)
	<b><u>Interest 60%</u></b>			
1	Payment of Contractual Staff at CAMPA cell(H.O.)	-	16,51,717.00	16,51,717.00
	<b>Total(A)</b>	-	<b>16,51,717.00</b>	<b>16,51,717.00</b>
	<b><u>Interest 40%</u></b>			
2	Bank Charges	70.80	-	70.80
3	Printing & Stationery	-	1,49,286.00	1,49,286.00
4	Purchase of office equipments	-	99,024.00	99,024.00
5	Vehicle hire charges	-	11,21,949.00	11,21,949.00
6	Website modify expenses and Website AMC charges	-	17,699.00	17,699.00
7	Third Party Monitoring for the year 2019-20		4,50,000.00	4,50,000.00
8	Workshop on e-green watch portal at FSI	-	-	-
	<b>Total (B)</b>	<b>70.80</b>	<b>18,37,958.00</b>	<b>18,38,028.80</b>
	<b>GRAND TOTAL (A+B)</b>	<b>70.80</b>	<b>34,89,675.00</b>	<b>34,89,745.80</b>

  
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Purchase of Fixed Assets during the F.Y. 2021-22 by WB CAMPA (HQ)			
Sl. no.	Particulars	Date of Purchase	Amount (Rs.)
1	Purchase of 1 nos computer from GEM (ACER Desktop with Intel i5 10500-8GB RAM, 1 TB HD, Wind 10 pro-keyboard and mouse)	15-01-2022	47,930.00
2	Purchase of 2 nos. colour printer with inbuilt ink tank with scanner (HP inktank 316 colour printer)	26-03-2022	27,140.00
3	Purchase of 2 nos. laserjet black & white printer (HP laser 108A)	26-03-2022	23,954.00
	<b>Total</b>		<b>99,024.00</b>

  
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**STATEMENT OF OLD FUND LYING WITH THE DIVISIONS AS ON 31.03.2022**

SL NO.	NAME OF DIVISION	AMOUNT(Rs.)
1	KURSEONG DIVISION	16,016.70
2	BANKURA SOUTH DIVISION	2,51,977
3	MEDINIPUR DIVISION	420
4	BIRBHUM DIVISION	3,11,000
5	WILDLIFE-HQ DIVISION	1,850
6	JALPAIGURI DIVISION	21,931.72
7	MONITORING NORTH DIVISION	3,10,000
<b>TOTAL</b>		<b>9,13,195.42</b>

  
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