

**AUDIT REPORT
&
BALANCE SHEET
FOR THE PERIOD FROM
01ST APRIL, 2023 TO 31ST MARCH, 2024**

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

**Auditor:
D. GARODIA & CO.
(Chartered Accountants)
45, Girish Park (N), Vivekananda Road,
3rd floor, Kolkata - 700 006**



D. GARODIA & CO.

Chartered Accountants

45, Girish Park (N), Vivekananda Road
3rd Floor, Kolkata- 700 006
Phone: 033 4070 1495
E-mail: info@dgardiaandco.com
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REPORT

We have verified the Financial Statements of West Bengal Compensatory Afforestation Fund Management and Planning Authority (WB CAMPA) for the Financial Year 2023-24, which comprises the Balance Sheet as on 31st March, 2024 and the "Statement of Income and Expenditure" for the year ended 31st March 2024 and the "Receipts and Payments Account" for the year ended 31st March, 2024, and a summary of significant accounting policies and other explanatory information. We have also mentioned our observations in corresponding schedule regarding 'Significant Accounting Policies' and 'Notes on Accounts' 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.

OBSERVATIONS

A. During the year Rs.47,29,51,408/- has been spent from different budget head of accounts from State Treasuries during the F.Y. 2023-24. Out of the same, Rs.41,81,69,339/- is booked under Major Head '2406 ' and Rs.5,47,82,069/- is booked under Major Head '4406'. But as per AG,WB memo no.1/SCAF/2023-24/319, dtd.03.12.2024, Rs.41,81,41,274/- has been adjusted from SCAF leaving Rs.28,065/- unrecovered. Further, capital expenditure amounting Rs.5,47,82,069/- has not yet adjusted from SCAF. As per AG, WB, closing balance of the State Compensatory Afforestation Fund (SCAF) as on 31.03.2024 is Rs.495,72,49,437.66/- which is reflected in both Asset and Liability side of Balance Sheet. The same is also mentioned in the Schedule 25 "Notes on Accounts".

B. Expenses amounting Rs. 31,62,947/- incurred by CAMPA head office and Rs. 46,97,88,461/- spent by DFO's towards CAMPA Project totaling Rs.47,29,51,408/- has been met from State Treasuries. Out of Rs.47,29,51,408/-; Rs.41,81,41,274/- has been recovered by AG, WB from the SCAF for the F.Y. 2023-24 (Annexure-A) except Revenue Expenditure amounting Rs.28,065/- incurred under HoA-23-2406-04-103-00-003-50-00-V not incorporated in books of AGWB in F.Y. 2023-24. Hence, Rs.28,065/- is shown in the liability side of the Balance Sheet under un-adjusted expenditure of 2023-24. The same is also mentioned in the Schedule 25 "Notes on Accounts".





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Website: www.dgarodiaandcompany.com

C. Fund amounting Rs.36,90,00,000/- was released to the District Magistrate, Alipurduar under HoA -23-2406-04-103-004-31-02-V during the F.Y. 2023-24 for relocation of forest villages of Gangutia and Bhutia Busty in the district of Alipurduar. The same is included in IFMS with total expenditure of CAMPA as on 31.03.2024 as part of the balance fund was transferred to bank account in March, 2024 by District Magistrate, Alipurduar. But actual expenditure incurred in this connection is Rs.36,30,00,000/-. Unutilised fund of Rs.60,00,000/- lying in Central Bank of India Account No. 5422951701 has been returned by the District Magistrate, Alipurduar under HoA-2406-01-911-002-70 vide Challan no.2406/8, Challan date 15.06.2024. This deduct recovery will be incorporated by AG, WB in F.Y. 2024-25. The same is also mentioned in the Schedule 25 "Notes on Accounts".

For D Garodia & Co
Chartered Accountants
FRN: 326608E

CA. Devashish Garodia
Partner
Membership No: 060289
UDIN: 25060289BMLFVI8612
Place: Kolkata
Date: 16.01.2025

Annexure to Audit Report

1. WBCAMPA maintains its accounts from financial data generated from IFMS.

2. WBCAMPA have maintained the following Books of Accounts :-

- a Cash Book, Bank Book and Ledgers as per rules.
- 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 SCAF vide FORMs as per CAF Rules, 2018.



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



DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL

ARANYA BHAWAN, SALLAKE, KOLKATA - 700 106

CAMPA, WEST BENGAL

BALANCE SHEET AS AT 31ST MARCH 2024

| | | <u>(Amount- Rs.)</u> | |
|---|-----------------|-------------------------|-------------------------|
| | SCHEDULE | AS AT 31.03.2024 | AS AT 31.03.2023 |
| <u>CORPUS/CAPITAL FUND AND LIABILITIES:-</u> | | | |
| SCAF AND ADHOC CAMPA FUND | 1 | 49581,62,633.08 | 30664,42,783.08 |
| RESERVES AND SURPLUS | 2 | - | - |
| INTEREST ADHOC CAMPA FUNDS | 3 | - | 81,79,664.64 |
| SECURED LOANS AND BORROWINGS | 4 | - | - |
| UNSECURED LOANS AND BORROWINGS | 5 | - | - |
| DEFERRED CREDIT LIABILITIES | 6 | - | - |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 1995,10,759.00 | 1446,42,389.00 |
| TOTAL | | 51576,73,392.08 | 32192,64,836.72 |
| <u>ASSETS:-</u> | | | |
| FIXED ASSETS | 8 | - | - |
| INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS | 9 | - | - |
| INVESTMENTS -OTHERS | 10 | - | - |
| CURRENT ASSETS, LOANS, ADVANCES, SCAF, ETC. | 11 | 51576,73,392.08 | 32192,64,836.72 |
| MISCELLANEOUS EXPENDITURE | | - | - |
| TOTAL | | 51576,73,392.08 | 32192,64,836.72 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| NOTES ON ACCOUNT | 25 | | |

For D. Garodia & Co.
Chartered Accountants

FRN: 322493E

CA. Devashish Garodia
Partner

Membership No: 060289

UDIN: 25060289BMLFVI8612

PCCF & CEO, WB CAMPA

&

MEMBER SECRETARY,
EXECUTIVE COMMITTEE,
WB CAMPA

PCCF (HoFF)

&

CHAIRMAN,
EXECUTIVE COMMITTEE,
WB CAMPA

Place: Kolkata

Date: 16.01.2025

Principal Chief Conservator of Forest W.B.

&

CEO CAMPA

Aranya Bhaban, Salt Lake, Kolkata

| 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 2024 | | | |
| PARTICULARS | SCHEDULE | AS AT 31.03.2024 | AS AT 31.03.2023 |
| INCOME :- | | | |
| 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 | - | - |
| Utilisation of Fund for approved project & administrative works (Annexure-A) | | | |
| Expenditure incurred from unspent fund lying in the bank account [annexure-A(I)] | | - | - |
| Expenditure incurred from State Treasuries and recovered by AG, WB from SCAF | | 4181,41,274.00 | 1169,46,746.00 |
| Expenditure incurred from State Treasuries but not yet recovered by AG, WB from SCAF | | 548,10,134.00 | 723,76,219.00 |
| TOTAL (A) | | 4729,51,408.00 | 1893,22,965.00 |
| EXPENDITURE:- | | | |
| Establishment Expenses | 20 | - | - |
| Other Administrative Expenses etc. | 21 | 31,62,947.00 | 491,97,115.00 |
| Expenditure on approved works of the project | 22 | 4697,88,461.00 | 1401,25,850.00 |
| Interest & Bank Charges | 23 | - | - |
| Depreciation(Net total at the year end - corresponding to schedule 8) | | - | - |
| TOTAL (B) | | 4729,51,408.00 | 1893,22,965.00 |
| Balance being excess of Income over Expenditure(A - B) | | - | - |
| Transfer to special Reserve | | - | - |
| Transfer to / from General Reserve | | - | - |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | - | - |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| NOTES ON ACCOUNT | 25 | | |

For D. Garodia & Co.
Chartered Accountants
FRN: 322493E
CA. Devashish Garodia
Partner
Membership No: 060289
UDIN: 25060289BMLFV18612

Place: Kolkata
Date: 16.01.2025

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

PCCF (HoFF) 24/1/25
&
CHAIRMAN,
EXECUTIVE COMMITTEE,
WB CAMPA

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

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

(Amount- Rs.)

| SCHEDULE 1-ADHOC CAMPA FUND & SCAF : | AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|---|-------------------------|------------------------|-------------------------|------------------------|
| | DETAILS | RS. | DETAILS | RS. |
| Balance as at the beginning of the year Adhoc CAMPA Fund | 9,13,195.42 | | 81,28,910.28 | |
| Less:- Adhoc fund transferred to the SCAF [vide Treasury Challan No. 8121/1 dtd. 27.02.2023] | - | | 72,15,714.86 | |
| Less:- Utilisation of Grants in Aid [Annexure - A(I)] | - | | - | |
| Balance of Adhoc CAMPA fund as on 31.03.2024 | | 9,13,195.42 | | 9,13,195.42 |
| Opening balance of State Compensatory Afforestation Fund (SCAF) | 30655,29,587.66 | | 24019,56,031.00 | |
| Add:- Fund received by State Govt. from National CAMPA during the financial year | 18325,01,137.00 | | 6928,38,990.00 | |
| Add:- Adhoc fund received after depositing a part of fund from bank during 2022-23 [vide Treasury Challan No. 8121/1 dtd. 27.02.2023] | - | | 72,15,785.66 | |
| Add:- Interest on Adhoc fund accumulated in Union Bank of India deposited in SCAF after closing of Bank Account vide Treasury Challan No. 8121/1 dtd. 29.04.2023 duly confirmed by AGWB vide Memo No. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | 82,25,582.64 | | - | |
| Add:- Amount of Interest deposited rounded off in books of AGWB as seen from Memo No. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | 0.36 | | - | |
| Add:- Fund which was lying with AGWB under "H/A-8235-00-200-001-Special Fund for Compensatory Afforestation" for a long time, received during the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.272-FB, dtd.10.06.2024. | 2412,39,365.00 | | - | |
| Add:- Interest received on SCAF during the financial year | 2280,39,535.00 | | 804,65,527.00 | |
| | 53755,35,207.66 | | 31824,76,333.66 | |
| Less:- Expenditure of WB CAMPA under 'Major Head 2406' recovered by the State Govt. through AGWB. | 4181,41,274.00 | | 1169,46,746.00 | |
| Less:- Debit balance lying with AGWB under "H/A-8443-00-109-002- State Compensatory Afforestation Fund" adjusted in the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.273-FB, dtd.10.06.2024. | 1,44,496.00 | | - | |
| Closing Balance of State Compensatory Afforestation Fund (SCAF) | | 49572,49,437.66 | | 30655,29,587.66 |
| BALANCE AS AT THE YEAR END | | 49581,62,633.08 | | 30664,42,783.08 |

(Amount- Rs.)

| SCHEDULE 2 -RESERVES & SURPLUS: | AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|--|-------------------------|--|-------------------------|--|
| 1.Capital Reserve: | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less:- Deduction during the year | - | | - | |
| 2.Revaluation Reserve: | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less:- Deduction during the year | - | | - | |
| 3.Special Reserve: | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less:- Deduction during the year | - | | - | |
| 4.General Reserve: | | | | |
| Opening Balance | - | | 69,350.00 | |
| Less:- Transferred to Earmarked/Endowment Fund | - | | - | |
| Add:- Transfer from Income & Expenditure A/c. | - | | - | |
| Less:- Tender fees (Rs. 69,250 & Misc.Receipt of Rs.100) transferred to the Govt. revenue head of account 0406-01-800-039-27-Other Receipts. | - | | 69,350.00 | |
| TOTAL | | | | |

(Amount- Rs.)

| SCHEDULE 3 -INTEREST ON ADHOC CAMPA FUNDS | FUND- WISE BREAK UP | | TOTAL | |
|---|----------------------------|-------------------------|-------------------------|-------------------------|
| | AS AT 31.03.2024 | AS AT 31.03.2023 | AS AT 31.03.2024 | AS AT 31.03.2023 |
| a) Opening balance of the funds | | | | |
| b) Additions to the funds: | | | | |
| i. Donations/grants | | | - | - |
| ii. Income from Investments made on account of funds | | | - | - |
| Opening Balance of Adhoc Fund | 81,79,664.64 | 75,73,084.44 | - | - |
| Add:- a) Transferred from General Reserve | - | - | - | - |
| b) Savings and Term Deposit Interest earned (Annexure -B) | 45,918.00 | 6,06,651.00 | - | - |
| Less:- Part of Interest transferred to the SCAF along with Adhoc Fund [vide Treasury Challan No. 8121/1 dtd. 27.02.2023] | - | 70.80 | - | - |
| Less:- Interest on Adhoc fund accumulated in Union Bank of India deposited in SCAF after closing of Bank Account vide Treasury Challan No. 8121/1 dtd. 29.04.2023 duly confirmed by AGWB vide Memo No. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | 82,25,582.64 | | - | - |
| iii.Other additions | | | - | 81,79,664.64 |
| TOTAL (a+b) | - | 81,79,664.64 | - | 81,79,664.64 |
| c) Utilisation/Expenditure towards objectives of funds | | | | |
| i. Capital Expenditure | | | | |
| - Fixed Assets | - | - | - | - |
| - Others | - | - | - | - |
| Total | - | - | - | - |
| ii. Revenue Expenditure | | | | |
| - Salaries, wages and allowances etc. | - | - | - | - |
| - Rent | - | - | - | - |
| - Other Administrative expenses | - | - | - | - |
| - Utilisation of Interest [Annexure - A(I)] | - | - | - | - |
| Total | - | - | - | - |
| TOTAL (c) | - | - | - | - |
| NET BALANCE AS AT THE YEAR END (a+b-c) | - | 81,79,664.64 | - | 81,79,664.64 |

(Amount- Rs.)

| SCHEDULE 4 -SECURED LOANS AND BORROWINGS: | AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|--|-------------------------|--|-------------------------|--|
| 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 | | | | |
| TOTAL | | | | |



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

(Amount- Rs.)

| SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS: | AS AT 31.03.2024 | AS AT 31.03.2023 |
|--|------------------|------------------|
| 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 | | |
| TOTAL | - | - |

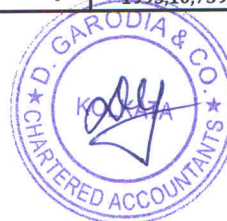
(Amount- Rs.)

| SCHEDULE 6 - DEFERRED CREDIT LIABILITIES: | AS AT 31.03.2024 | AS AT 31.03.2023 |
|---|------------------|------------------|
| a) Acceptances secured by hypothecation of capital equipment and other assets | | |
| b) Others | | |
| TOTAL | - | - |


(Amount- Rs.)

| SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS | AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|---|--------------------|-----------------------|--------------------|-----------------------|
| A. CURRENT LIABILITIES | | | | |
| 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) Others:- | | | | |
| 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 | | 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 | | 410,99,180.00 | |
| iii. Capital expenditure of F.Y.2022-23 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt. | 723,76,219.00 | | 723,76,219.00 | 1437,70,332.00 |
| iv. Capital expenditure of F.Y.2023-24 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt. | 547,82,069.00 | | | |
| v. Revenue expenditure of F.Y.2023-24 (Major Head: 2406) not yet recovered by AG, WB from SCAF-payable to State Govt. | 28,065.00 | 1985,80,466.00 | | |
| 6. Security Deposit lying under Operator Code 155 as on 1st April | 8,72,057.00 | | | |
| Add:- Received during the year | 93,656.00 | | 8,72,057.00 | |
| Total | 9,65,713.00 | | 8,72,057.00 | |
| Less:- Refunded during the year | 35,420.00 | | | |
| Closing Balance | | 9,30,293.00 | | 8,72,057.00 |
| TOTAL (A) | | 1995,10,759.00 | | 1446,42,389.00 |
| B. PROVISIONS | | | | |
| 1. For Taxation | | | | |
| 2. Gratuity | | | | |
| 3. Superannuation/Pension | | | | |
| 4. Accumulated Leave Encashment | | | | |
| 5. Trade Warranties/Claims | | | | |
| 6. Others | | | | |
| TOTAL (B) | | | | |
| TOTAL (A+B) | | 1995,10,759.00 | | 1446,42,389.00 |

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



| 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 |
| <u>SCHEDULE 8 - FIXED ASSETS</u> | | | | | | | | | | |
| <u>A. FIXED ASSETS:</u> | | | | | | | | | | |
| <u>1. LAND:</u> | | | | | | | | | | |
| a) Freehold | | | | - | | | | - | | |
| b) Leasehold | | | | - | | | | - | | |
| <u>2. BUILDINGS:</u> | | | | | | | | | | |
| 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 | | | | - | - | - | - | - | | |
| <u>B. CAPITAL WORK-IN-PROGRESS</u> | - | - | - | - | - | - | - | - | | |
| <u>TOTAL</u> | | | | | | | | | | |


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

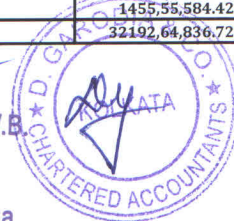


| SCHEDULE 9 - INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS | | (Amount- Rs.) |
|---|------------------|------------------|
| | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1. In Government Securities | - | - |
| 2. Other approved Securities | - | - |
| 3. Shares | - | - |
| 4. Debentures and Bonds | - | - |
| 5. Subsidiaries and joint ventures | - | - |
| 6. Others | - | - |
| TOTAL | - | - |

| SCHEDULE 10 - INVESTMENTS - OTHERS | | (Amount- Rs.) |
|---|------------------|------------------|
| | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1. In Government Securities | - | - |
| 2. Other approved Securities | - | - |
| 3. Shares | - | - |
| 4. Debentures and Bonds | - | - |
| 5. Subsidiaries and joint ventures | - | - |
| 6. Others | - | - |
| TOTAL | - | - |

| SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC. | | (Amount- Rs.) | |
|---|------------------------|------------------|------------------------|
| | AS AT 31.03.2024 | AS AT 31.03.2023 | |
| A. CURRENT ASSETS: | | | |
| 1. Inventories: | | | |
| a) Stores and Spares | | | |
| b) Loose Tools | | | |
| c) Stock-in-trade | | | |
| Finished Goods | | | |
| Work-in-progress | | | |
| Raw Materials | | | |
| 2. Sundry Debtors: | | | |
| a) Debts outstanding for a period exceeding six months | | | |
| b) Others | | | |
| 3. Cash balance in hand (including cheques/draft and imprest) | | | |
| 4. Bank Balances: | | | |
| a) With Non- Scheduled Banks: | | | |
| -on Current Accounts | | | |
| -on Deposit Accounts | | | |
| -on Saving Accounts | | | |
| b) With Scheduled Banks: | | | |
| -on Current Accounts | | | |
| -on Deposit Accounts | | | |
| Term deposit with Union Bank of India (NUJS Campus Branch) | | | |
| Term deposit with Union Bank of India (Salt Lake City Branch) | | 70,00,000.00 | |
| -on Saving Accounts | | | |
| Union Bank of India(NUJS Campus Branch) | | | |
| Union Bank of India(Salt Lake City Branch) | | 11,79,664.64 | |
| State Compensatory Afforestation Fund (SCAF) lying with the State Govt. as on 31.03.2024 | 49572,49,437.66 | | 30655,29,587.66 |
| 5. Post office-Savings Accounts | | | |
| TOTAL (A) | 49572,49,437.66 | | 30737,09,252.30 |
| B. LOANS, ADVANCES AND OTHER ASSETS | | | |
| 1. LOANS & ADVANCES: | | | |
| 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 | 9,13,195.42 | |
| 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)"] | - | - | |
| Add:- Security Deposit money of Contractors lying in Treasury as on 31st March under Operator Code 155. | 9,30,293.00 | 8,72,057.00 | |
| | | 18,43,488.42 | 17,85,252.42 |
| 2. Advances and other amounts recoverable in cash or in kind or for value to be received: | | | |
| a) On Capital Account | | | |
| b) Prepayments | | | |
| c) Others | | | |
| 3. Income Accrued: | | | |
| a) On Investments from Earmarked/Endowment funds | | | |
| b) On Investments - Others | | | |
| c) On Loans and Advances | | | |
| d) Others | | | |
| 4. Claims Receivable | | | |
| 5. Un-adjusted expenditure | | | |
| F.Y. 2020-21 | 302,94,933.00 | 302,94,933.00 | |
| F.Y. 2021-22 (transferred from Income & Expenditure A/C) | 410,99,180.00 | 410,99,180.00 | |
| F.Y. 2022-23 (transferred from Income & Expenditure A/C) | 723,76,219.00 | 723,76,219.00 | |
| F.Y. 2023-24 (transferred from Income & Expenditure A/C) | 548,10,134.00 | 1985,80,466.00 | 1437,70,332.00 |
| TOTAL (B) | 2004,23,954.42 | | 1455,55,584.42 |
| TOTAL (A+B) | 51576,73,392.08 | | 32192,64,836.72 |

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



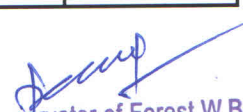
| | | (Amount- Rs.) | |
|--|---|-------------------------|-------------------------|
| SCHEDULE 12- INCOME FROM SALES/SERVICES | | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) Income from Sales: | | | |
| a) Sales of Finished Goods | - | - | - |
| b) Sales of Raw Material | - | - | - |
| c) Sales of Scraps | - | - | - |
| 2) Income from services: | | | |
| a) Labour and processing Charges | - | - | - |
| b) Professional/Consultancy Services | - | - | - |
| c) Agency Commission and Brokerage | - | - | - |
| d) Maintenance Services (Equipment/property) | - | - | - |
| e) Others | - | - | - |
| TOTAL | | - | - |

| | | (Amount- Rs.) | |
|---|---|-------------------------|-------------------------|
| SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received):- | | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1. Central Government | - | - | - |
| 2. State Government(s) | - | - | - |
| 3. Government Agencies | - | - | - |
| 4. Institutions/Welfare Bodies | - | - | - |
| 5. International Organisations | - | - | - |
| 6. Others | - | - | - |
| TOTAL | | - | - |

| | | (Amount- Rs.) | |
|---|---|-------------------------|-------------------------|
| SCHEDULE 14 - FEES / SUBSCRIPTIONS:- | | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) Entrance Fees | - | - | - |
| 2) Annual fees/Subscriptions | - | - | - |
| 3) Seminar/Program Fees | - | - | - |
| 4) Consultancy Fees | - | - | - |
| 5) Others | - | - | - |
| TOTAL | | - | - |

| | | (Amount- Rs.) | | | |
|---|---|---------------------------------------|-------------------------|----------------------------|-------------------------|
| SCHEDULE 15 - INCOME FROM INVESTMENT (Income on Invest. from Earmarked/Endowment Funds transferred to Funds) | | INVESTMENT FROM EARMARKED FUND | | INVESTMENT - OTHERS | |
| | | AS AT 31.03.2024 | AS AT 31.03.2023 | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) Interest: | | | | | |
| a) On Govt. Securities | - | - | - | - | - |
| b) Other Bonds/Debentures | - | - | - | - | - |
| 2) Dividends: | | | | | |
| a) On Shares | - | - | - | - | - |
| b) On Mutual Fund Securities | - | - | - | - | - |
| 3) Rents | | - | - | - | - |
| 4) Others | | - | - | - | - |
| TOTAL | | - | - | - | - |
| TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS | | - | - | - | - |

| | | (Amount- Rs.) | |
|---|---|-------------------------|-------------------------|
| SCHEDULE 16 - INCOME FROM ROYALTY,PUBLICATION ETC. | | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) Income from Royalty | - | - | - |
| 2) Income from Publications | - | - | - |
| 3) Others | - | - | - |
| TOTAL | | - | - |


 Principal Chief Conservator of Forest W.B.
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| (Amount- Rs.) | | |
|---|-------------------------|-------------------------|
| SCHEDULE 17 - INTEREST EARNED (ADHOC CAMPA FUND) | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) On Term Deposits: | | |
| a) With Scheduled Banks- | | |
| i) Union Bank of India (NUJS Campus Branch)(Annexure -B) | - | 48,864.00 |
| ii) Union Bank of India (Salt Lake City Branch) (Annexure -B) | 43,740.00 | 5,17,653.00 |
| b) With Non- Scheduled Banks | - | - |
| c) With Institutions | - | - |
| d) Others | - | - |
| 2) On Savings Account: | | |
| a) With Scheduled Banks- | | |
| i) Union Bank of India (NUJS Campus Branch)(Annexure -B) | - | - |
| ii) Union Bank of India (Salt Lake City Branch) (Annexure -B) | 2,178.00 | 40,134.00 |
| b) With Non- Scheduled Banks | - | - |
| c) Post office Savings Accounts | - | - |
| d) Others | - | - |
| 3) On Loans: | | |
| a) Employees/Staff | - | - |
| b) Others | - | - |
| 4) Interest earned by DFO's (Annexure -B) | - | - |
| TOTAL | 45,918.00 | 6,06,651.00 |

| (Amount- Rs.) | | |
|---|-------------------------|-------------------------|
| SCHEDULE 18 - OTHER INCOME | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 1) Profit on Sale/disposal of Assets: | | |
| 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 | - | - |
| TOTAL | - | - |

| (Amount- Rs.) | | |
|--|-------------------------|-------------------------|
| SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS | AS AT 31.03.2024 | AS AT 31.03.2023 |
| a) Closing Stock: | | |
| - Finished Goods | - | - |
| - Work-in-progress | - | - |
| b) Less: Opening stock | | |
| - Finished Goods | - | - |
| - Work-in-progress | - | - |
| NET INCREASE/(DECREASE) (A-B) | - | - |

| (Amount- Rs.) | | |
|--|-------------------------|-------------------------|
| SCHEDULE 20 - ESTABLISHMENT EXPENSES | AS AT 31.03.2024 | AS AT 31.03.2023 |
| 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 | - | - |
| TOTAL | - | - |

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



| | <u>(Amount- Rs.)</u> | |
|---|--------------------------------|--------------------------------|
| <u>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.</u> | <u>AS AT 31.03.2024</u> | <u>AS AT 31.03.2023</u> |
| a) Purchases (Fixed Assets) | 94,122.00 | 1,58,643.00 |
| 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, Retes, and Taxes | - | - |
| j) Vehicles Running and maintenance | - | - |
| k) Postage, Telephone and Communication Charges | - | - |
| l) Printing and Stationary | 4,59,261.00 | 2,69,857.00 |
| m) Travelling and Conveyance Expenses | - | - |
| n) Expenses on Seminar/Workshops | - | - |
| o) Subscription Expenses | - | - |
| p) Expenses on Fees | - | - |
| q) Auditors Remuneration | 3,28,050.00 | 4,52,675.00 |
| r) Hospitality Expenses | 20,435.00 | 35,305.00 |
| s) Professional Charges | - | - |
| t) Provision for Bad and Doubtful Debts/Advances | - | - |
| u) Payment of salary to contractual person in CAMPA(H.O.) | 4,24,800.00 | 6,68,032.00 |
| v) Packing Charges | - | - |
| w) Freight and Forwarding Expenses | - | - |
| x) Distribution Expenses | - | - |
| y) Advertisement and Publicity (H.O.) | - | - |
| z) Others -Third party Monitoring | 3,94,000.00 | 3,77,355.00 |
| za) Meeting expenses (H.O.) | - | - |
| zb) Vehicle hire charges | 14,18,689.00 | 13,48,252.00 |
| zc) Website development expenses | 23,590.00 | 53,097.00 |
| zd) Procurement of Motorcycles for frontline field staff for patrolling | - | 458,13,801.00 |
| ze) Others Administrative expenses (Office) | - | 20,098.00 |
| <u>TOTAL</u> | <u>31,62,947.00</u> | <u>491,97,115.00</u> |

| | <u>(Amount- Rs.)</u> | |
|---|--------------------------------|--------------------------------|
| <u>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u> | <u>AS AT 31.03.2024</u> | <u>AS AT 31.03.2023</u> |
| a) Grants given to Institutions/Organisations | - | - |
| b) Subsidies given to Institutions/Organisations | - | - |
| c) Expenditure made by DFO's towards Project Plan [Annexure-"AA"] | 4697,88,461.00 | 1401,25,850.00 |
| <u>TOTAL</u> | <u>4697,88,461.00</u> | <u>1401,25,850.00</u> |

| | <u>(Amount- Rs.)</u> | |
|---|--------------------------------|--------------------------------|
| <u>SCHEDULE 23 - INTEREST & BANK CHARGES</u> | <u>AS AT 31.03.2024</u> | <u>AS AT 31.03.2023</u> |
| a) On Fixed loans | - | - |
| b) On Other Loans | - | - |
| c) Bank Charges | - | - |
| <u>TOTAL</u> | <u>-</u> | <u>-</u> |


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 &
 CEO CAMPA
 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 incurred from unspent fund lying in the bank by CAMPA head office towards CAMPA Project during the FY 2023-24 is Rs. Nil. Hence, no adjustment has been made with Adhoc CAMPA Fund to get the actual position of remaining fund (Annexure-A).
2. Expenses amounting Rs. 31,62,947/- incurred by CAMPA head office and Rs. 46,97,88,461/- spent by DFO's towards CAMPA Project totaling Rs.47,29,51,408/- has been met from State Treasuries. Out of Rs.47,29,51,408/-; Rs.41,81,41,274/- has been recovered by AG, WB from the SCAF for the F.Y. 2023-24 (Annexure-A) except Revenue Expenditure amounting Rs.28,065/- incurred under HoA-23-2406-04-103-00-003-50-00-V not incorporated in books of AGWB in F.Y. 2023-24. Hence, Rs.28,065/- is shown in the liability side of the Balance Sheet under un-adjusted expenditure of 2023-24.
3. Expenditures incurred by DFO's have been taken into consideration in books of accounts on the basis of Fund Utilisation Certificates (Form GFR-19A) received and matched with available Form 14 i.e. Abstract of Expenditure 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 receipts of Tender Fees have been reflected under Schedule 2 of Balance Sheet and Schedule 18 of Income & Expenditure A/c.
5. During the F.Y. 2023-24, WB CAMPA received Rs. 183,25,01,137/- (excluding interest) as compensatory levies under different components of State Compensatory Afforestation Fund (SCAF) vide MoEF & CC Memo no.11-100/2015-FC/NA dated 10th January, 2024, under Head of Accounts '8121-00-129-SCAF' after reconciliation of the same with MoEF & CC and records of State CAMPA during the period from 01.04.2020 to 31.03.2022.
6. Interest on erstwhile Ad-hoc CAMPA fund lying in Bank account of Union Bank of India amounting Rs.82,25,582.64/- has been deposited to SCAF of WB CAMPA through treasury linked bank of PAO-III in F.Y. 2023-24 vide Treasury Challan No. 8121/1 dtd. 29.04.2023 after closing of Bank Account. Transfer of interest to SCAF as mentioned above is done as per order no. I/195292/2022 dtd. 25.05.2022 issued by the Department of Forests, Govt. of West Bengal.
7. Rs.24,12,39,365/- which was lying with AGWB under "H/A-8235-00-200-001-Special Fund for Compensatory Afforestation" received during the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.272-FB, dtd.10.06.2024
8. Interest towards State Compensatory Afforestation Fund (SCAF): Interest for the F.Y. 2023-24 including outstanding interest previous years amounting Rs. 22,80,39,535/- is received from WB Govt. and accounted for by AGWB. The same has been communicated by the AG, West Bengal vide memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 and is now incorporated in the accounts of WB CAMPA. The closing balance of SCAF as on 31.03.2024 amounting Rs.495,72,49,437.66/- comes after fresh inclusion of compensatory levies, interest received, recovery of expenditure and adjustment of Debit & Credit balance lying in Major Head-8443 and 8235 respectively by AG, WB.
9. Debit balance amounting Rs.1,44,496/- lying with AGWB for a long time under "H/A-8443-00-109-002- State Compensatory Afforestation Fund" adjusted in the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.273-FB, dtd.10.06.2024.
10. Rs.47,29,51,408/- has been spent from different budget head of accounts from State Treasuries during the F.Y. 2023-24. Out of the same, Rs.41,81,69,339/- is booked under Major Head '2406' and Rs.5,47,82,069/- is booked under Major Head '4406'. But as per AG, WB memo no.1/SCAF/2023-24/319, dtd.03.12.2024, Rs.41,81,41,274/- has been adjusted from SCAF leaving Rs.28,065/- unrecovered. Further, capital expenditure amounting Rs.5,47,82,069/- has not yet adjusted from SCAF. As per AG, WB, closing balance of the State Compensatory Afforestation Fund (SCAF) as on 31.03.2024 is Rs.495,72,49,437.66/- which is reflected in both Asset and Liability side of Balance Sheet.
11. Interest amounting Rs.12,03,12,350.22/- is credited @3.35 % by AG, WB to SCAF for the year 2023-24. Accumulated interest of different years (from 2019-20 to 2022-23) amounting Rs.10,77,27,184.78/- is credited by AG, WB to SCAF in F.Y. 2023-24 as per rates notified by the Central Govt. and accepted by the State Govt. in different years (Annexure-E).
12. Fund amounting Rs.36,90,00,000/- was released to the District Magistrate, Alipurduar under HoA -23-2406-04-103-004-31-02-V during the F.Y. 2023-24 for relocation of forest villages of Gangutia and Bhutia Busty in the district of Alipurduar. The same is included in IFMS with total expenditure of CAMPA as on 31.03.2024 as part of the balance fund was transferred to bank account in March, 2024 by District Magistrate, Alipurduar. But actual expenditure incurred in this connection is Rs.36,30,00,000/-. Unutilised fund of Rs.60,00,000/- lying in Central Bank of India Account No. 5422951701 has been returned by the District Magistrate, Alipurduar under HoA-2406-01-911-002-70 vide Challan no.2406/8, Challan date 15.06.2024. This deduct recovery will be incorporated by AG, WB in F.Y. 2024-25.
13. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2024 and the Income and Expenditure Account for the year ended on that date.

For D. Garodia & Co.
Chartered Accountants
FRN No. - 322493E

CA. D. Garodia
Partner
Membership No. -
FRN No. - 322493E
UDIN: 25060289BMLFVI8612

Place :- Kolkata
Date: 16.01.2025

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

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

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 2024 | | | | (Amount- Rs.) | |
| RECEIPTS | AS AT 31.03.2024 | AS AT 31.03.2023 | PAYMENTS | AS AT 31.03.2024 | AS AT 31.03.2023 |
| <u>I. Opening Balances</u> | | | <u>I. Expenses</u> | | |
| a) Cash In hand | - | - | a) Establishment Expenses (Schedule -20) | - | - |
| b) Bank Balances | - | 54,140.72 | b) Administrative Expenses (Schedule -21) | 31,62,947.00 | 491,97,115.00 |
| i) In Savings A/c with Union Bank of India (NUJS Campus Branch) | - | 50,10,000.00 | | | |
| ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch) | 11,79,664.64 | 11,11,529.58 | <u>II. Payments made against funds for various projects</u> | | |
| iii) In Savings A/c with Union Bank of India (Salt Lake City Branch) | 70,00,000.00 | 95,00,000.00 | a) Amount Remitted to DFOs (Annexure- "C.II") | 4697,88,461.00 | 1401,25,850.00 |
| iv) In Term Deposit with Union Bank of India (Salt Lake City Branch) | 30655,29,587.66 | 24019,56,031.00 | b) Expenditure on Grant & Subsidy - (Schedule -22) | 4697,88,461.00 | 1401,25,850.00 |
| V) State Compensatory Afforestation Fund (SCAF) | | | c) Security Deposit Refunded by HO | - | - |
| <u>II. Grants Received/SCAF</u> | | | <u>III. Investments and deposits made</u> | | |
| a) From Govt. of India - SCAF | 18325,01,137.00 | 6928,38,990.00 | a) Out of Earmarked/Endowment Funds | - | - |
| b) From State Govt.-Fund which was lying with AGWB under "H/A-8235-00-200-001-Special Fund for Compensatory Afforestation" for a long time, received during the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.272-FB, dtd.10.06.2024. | 2412,39,365.00 | - | b) Out of Own Funds(Investment - Others) | - | - |
| c) From other sources - Deposited to SCAF from bank account of WB CAMPA [Rs.82,25,582.64 plus Rs.0.36 rounded off by AGWB]. | 82,25,583.00 | 72,15,785.66 | | | |
| (Grants for capital & revenue exp. to be shown separately) | | | <u>IV. Expenditure on Fixed Assets & Capital Work-in-progress</u> | | |
| <u>III. Income on Investments from</u> | | | a) Purchase of Fixed Assets | - | - |
| <u>a) Interest on Adhoc CAMPA Funds & SCAF:-</u> | | | b) Expenditure on Capital Work-in-progress | - | - |
| i) In Savings A/c with Union Bank of India (NUJS Campus Branch) | - | - | | | |
| ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch) | - | 48,864.00 | <u>V. Refund of Surplus money/Loans</u> | | |
| iii) In Savings A/c with Union Bank of India (Salt Lake City Branch) | 2,178.00 | 40,134.00 | a) To the Government of India | - | - |
| iv) In Term Deposit with Union Bank of India (Salt Lake City Branch) | 43,740.00 | 5,17,653.00 | b) To the State Government (Tender fees transferred) | - | 69,350.00 |
| V) State Compensatory Afforestation Fund (SCAF) | 2280,39,535.00 | 804,65,527.00 | c) To Other providers of Funds (Deposited to SCAF from bank account of WB CAMPA) | 82,25,582.64 | 72,15,785.66 |
| <u>b) Own Funds (Other Investment)</u> | | | d) Deposited with PAO-III (SD money) | - | 8,17,521.00 |
| | | | e) Debit balance lying with AGWB under "H/A-8443-00-109-002- SCAF" recovered in the F.Y. 2023-24 from SCAF vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.273-FB, dtd.10.06.2024. | 1,44,496.00 | - |
| <u>IV. Interest Received</u> | | | <u>VI. Overdrawn Balance with Union Bank of India</u> | - | - |
| i) In Savings A/c with Union Bank of India (NUJS Campus Branch) | - | - | <u>VII. Finance Charges (Schedule -23)</u> | - | - |
| ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch) | - | - | <u>VIII. Other Payments</u> | - | - |
| | | | | | |
| iii) In Savings A/c with Union Bank of India (Salt Lake City Branch) | - | - | <u>IX. Closing Balances</u> | | |
| iv) In Term Deposit with Union Bank of India (Salt Lake City Branch) | - | - | a) Cash in hand | - | - |
| <u>VI. Amount Refunded by DFO's to HO(Annexure-"C")</u> | | | b) Bank Balance | - | - |
| a) Grant Refunded by DFO's to HO | - | - | i) In Savings A/c with Union Bank of India (NUJS Campus Branch) | - | - |
| b) Security Deposit Refunded by DFO's to HO | - | - | ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch) | - | - |
| c) Interest Refunded by DFO's to HO | - | - | iii) In Savings A/c with Union Bank of India (Salt Lake City Branch) | - | 11,79,664.64 |
| <u>VII. Recovery by Expenditure (Annexure-"AA")</u> | 4697,88,461.00 | 1401,25,850.00 | iv) In Term Deposit with Union Bank of India (Salt Lake City Branch) | - | 70,00,000.00 |
| <u>VIII. Net Fund utilized from State Treasuries - payable to State Govt. (not yet recovered by AG, WB from SCAF)</u> | 548,10,134.00 | 723,76,219.00 | c) State Compensatory Afforestation Fund (SCAF) | 49572,49,437.66 | 30655,29,587.66 |
| <u>IX. Closing Balances(Bank Overdraft)</u> | | | | | |
| a) Cash in hand | - | - | TOTAL | 59083,59,385.30 | 34112,60,723.96 |
| b) Bank Balance | - | - | | | |

For D. Garodia & Co.
Chartered Accountants
FRN: 322493E
CA. Devashish Garodia
Partner
Membership No: 060289
UDIN: 25060289BMLEV18612
Place: Kolkata
Date: 16.01.2025

PCCF & CEO, WB CAMPA
&
MEMBER SECRETARY,
EXECUTIVE COMMITTEE
WB CAMPA
Principal Officer Conservator of Forest W.B.
&
CEO CAMPA
Aranya Bhawan, Salt Lake, Kolkata

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

SUMMARY OF EXPENSES FOR F.Y. 2023-24 FOR ADJUSTING OPENING BALANCES AS NET (UTILISATION OF GRANTS IN AID)

(AMOUNT IN Rs.)

| SUMMARY OF EXPENSES FOR F.Y. 2023-24 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.2023-24 | | | | | | | | | | |
| 1 | | - | - | - | - | - | - | - | - | - |
| TOTAL | | - | - | - | - | - | - | - | - | - |
| CAMPA HEAD OFFICE | | - | - | - | - | - | - | - | - | - |
| GRAND TOTAL | | - | - | - | - | - | - | - | - | - |

Note :

Net Grant Utilization except Interest Utilization

Amount(Rs.)

| | | |
|--------|--|---|
| | TOTAL EXPENDITURE | - |
| 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 | - |
| | NET GRANT UTILIZATION | - |



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



| SUMMARY OF EXPENSES FOR F.Y. 2023-24 | | | | | | | | | | (AMOUNT IN Rs.) |
|--|---|--|-------------|--------------------------|--------------------------------|--------------------------------|-------------------------------------|-------------------------------------|--------------|-----------------|
| EXPENDITURE INCURRED FROM STATE TREASURIES | | | | | | | | | | |
| 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.2023-24 | | | | | | | | | | |
| 1 | KURSEONG FOREST DIVISION | 1,69,503.00 | - | - | - | 2,94,836.00 | - | - | - | 4,64,339.00 |
| 2 | DARJEELING FOREST DIVISION | - | - | - | - | 13,89,863.00 | - | - | - | 13,89,863.00 |
| 3 | KALIMPONG FOREST DIVISION | 78,33,306.00 | - | - | - | 6,34,846.00 | - | - | - | 84,68,152.00 |
| 4 | BANKURA NORTH DIVISION | 2,30,037.00 | - | - | - | 12,53,116.00 | - | - | - | 14,83,153.00 |
| 5 | BANKURA SOUTH DIVISION | 16,32,893.00 | - | - | - | 14,27,018.00 | - | - | - | 30,59,911.00 |
| 6 | PANCHET DIVISION | - | - | - | - | 4,76,333.00 | - | - | - | 4,76,333.00 |
| 7 | RUPNARAYAN DIVISION | - | - | - | - | 4,09,018.00 | - | - | - | 4,09,018.00 |
| 8 | MEDINIPUR DIVISION | 6,46,762.00 | - | - | - | 5,64,638.00 | - | - | - | 12,11,400.00 |
| 9 | KHARAGPUR DIVISION | 2,94,098.00 | - | - | - | 4,86,786.00 | - | - | - | 7,80,884.00 |
| 10 | PURBA MEDINIPUR DIVISION | - | - | - | - | 4,49,414.00 | - | - | - | 4,49,414.00 |
| 11 | JHARGRAM DIVISION | - | - | - | - | 4,66,680.00 | - | - | - | 4,66,680.00 |
| 12 | KANGSABATI NORTH DIVISION | 7,41,949.00 | - | - | - | 46,70,514.00 | - | - | - | 54,12,463.00 |
| 13 | KANGSABATI SOUTH DIVISION | 2,44,577.00 | - | - | - | 40,39,002.00 | 6,41,052.00 | - | - | 49,24,631.00 |
| 14 | PURULIA DIVISION | 4,06,722.00 | - | - | - | 41,37,297.00 | - | - | - | 45,44,019.00 |
| 15 | BIRBHUM DIVISION | 9,82,749.00 | - | - | - | 71,62,358.00 | - | - | - | 81,45,107.00 |
| 16 | BURDWAN FOREST DIVISION | 4,89,138.00 | - | - | - | 22,14,587.00 | - | - | - | 27,03,725.00 |
| 17 | PURULIA EXTENSION FORESTRY DIVISION | - | - | - | - | 39,96,047.00 | - | - | - | 39,96,047.00 |
| 18 | DURGAPUR FOREST DIVISION | 7,54,074.00 | - | 4,40,745.00 | - | 16,89,836.00 | - | - | - | 28,84,655.00 |
| 19 | JALPAIGURI DIVISION | - | - | - | - | 8,39,281.00 | - | - | - | 8,39,281.00 |
| 20 | BAIKUNTHAPUR DIVISION | 65,40,965.00 | - | - | - | 4,27,836.00 | - | - | - | 69,68,801.00 |
| 21 | COACHBIHAR DIVISION | - | - | - | - | 60,07,288.00 | - | - | - | 60,07,288.00 |
| 22 | JALPAIGURI SOCIAL FORESTRY DIVISION | - | - | - | - | 1,29,000.00 | - | - | - | 1,29,000.00 |
| 23 | JALPAIGURI SOIL CONSERVATION DIVISION | - | - | - | - | - | - | - | - | - |
| 24 | KURSEONG SOIL CONSERVATION DIVISION | - | 3,99,989.00 | - | - | - | - | - | - | 3,99,989.00 |
| 25 | WEST BENGAL FOREST SCHOOL | - | - | - | - | - | - | 2,48,000.00 | 34,124.00 | 2,82,124.00 |
| 26 | BUXA TIGER RESERVE EAST | - | - | - | - | 44,39,922.00 | - | - | - | 44,39,922.00 |
| 27 | BUXA TIGER RESERVE WEST | - | - | - | - | 18,24,598.00 | - | - | - | 18,24,598.00 |
| 28 | HOWRAH DIVISION | - | - | - | - | - | - | - | - | - |
| 29 | WILDLIFE-I (DARJEELING WILD LIFE) DIVISION | 19,94,380.00 | - | - | - | 6,64,445.00 | - | - | - | 26,58,825.00 |
| 30 | WILDLIFE-III (JALDAPARA WILD LIFE) DIVISION | - | - | - | - | 26,81,325.00 | - | - | - | 26,81,325.00 |
| 31 | WILDLIFE-II (GORUMARA WILD LIFE) DIVISION | 2,16,890.00 | - | - | - | 18,97,041.00 | - | - | - | 21,13,931.00 |
| 32 | MALDA DIVISION | 26,520.00 | - | - | - | 3,89,048.00 | - | - | - | 4,15,568.00 |
| 33 | RAIGUNJ DIVISION | - | - | - | - | 13,38,803.00 | - | - | - | 13,38,803.00 |
| 34 | SILIGURI SOCIAL FORESTRY | - | - | - | - | 1,29,000.00 | - | - | - | 1,29,000.00 |
| 35 | SILVICULTURE NORTH | - | - | - | - | 10,98,711.00 | - | - | - | 10,98,711.00 |
| 36 | SILVICULTURE SOUTH | - | - | - | - | 4,33,847.00 | - | - | - | 4,33,847.00 |
| 37 | SILVICULTURE HILLS | - | - | - | - | 11,58,698.00 | - | - | - | 11,58,698.00 |
| 38 | 24 PARGANAS (NORTH) DIVISION | - | - | - | - | 1,28,990.00 | - | - | - | 1,28,990.00 |
| 39 | 24 PARGANAS (SOUTH) DIVISION | - | - | - | - | 1,29,000.00 | - | - | - | 1,29,000.00 |
| 40 | NADIA-MURSHIDABAD DIVISION | - | - | - | - | 2,29,818.00 | - | - | - | 2,29,818.00 |
| 41 | SUNDARBAN TIGER RESERVE DIVISION | - | - | - | - | - | - | - | - | - |
| 42 | SFTI, HIJLI | - | - | - | - | 15,87,021.00 | - | 3,27,736.00 | - | 19,14,757.00 |
| 43 | CF, WORKING PLAN & GIS | - | - | - | - | - | - | - | - | - |
| 44 | DCF, ADMINISTRATION, ARANYA BHAWAN | - | - | - | - | - | - | 24,98,850.00 | - | 24,98,850.00 |
| 45 | PARKS & GARDENS (NORTH) DIVISION | - | - | - | - | - | - | - | - | - |
| 46 | MONITORING (NORTH) DIVISION | - | - | - | - | - | 2,35,454.00 | - | - | 2,35,454.00 |
| 47 | MONITORING (SOUTH) DIVISION | - | - | - | - | - | 2,93,633.00 | - | - | 2,93,633.00 |
| 48 | URF DIVISION | - | - | - | - | - | - | - | - | - |
| 49 | NTFP DIVISION | - | - | - | - | - | - | - | - | - |
| 50 | WILDLIFE (HQ) DIVISION | - | - | - | - | 58,69,828.00 | - | - | - | 58,69,828.00 |
| 51 | WORKING PLAN (NORTH) DIVISION | - | - | - | - | - | - | - | - | - |
| 52 | WORKING PLAN (SOUTH-I) DIVISION | - | - | - | - | 11,94,616.00 | - | - | - | 11,94,616.00 |
| 53 | WORKING PLAN (SOUTH-II) DIVISION | - | - | - | - | 8,75,468.00 | - | - | - | 8,75,468.00 |
| 54 | DARJEELING TERRITORIAL DIVISION (GTA) | 28,45,637.00 | - | - | - | - | - | - | - | 28,45,637.00 |
| 55 | DISTRICT MAGISTRATE, ALIPURDUAR | - | - | - | - | 3690,00,000.00 | - | - | - | 3690,00,000.00 |
| 56 | CCF, WILDLIFE NORTH | - | - | 3,82,905.00 | - | - | - | - | - | 3,82,905.00 |
| TOTAL | | 260,50,200.00 | 3,99,989.00 | 8,23,650.00 | 4382,35,773.00 | 11,70,139.00 | 5,75,736.00 | 25,32,974.00 | - | 4697,88,461.00 |
| CAMPA HEAD OFFICE | | - | - | - | - | - | 3,94,000.00 | 4,24,800.00 | 23,44,147.00 | 31,62,947.00 |
| GRAND TOTAL | | 260,50,200.00 | 3,99,989.00 | 8,23,650.00 | 4382,35,773.00 | 15,64,139.00 | 10,00,536.00 | 48,77,121.00 | - | 4729,51,408.00 |

| 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)]. | - | - |
| B | EXPENDITURE INCURRED FROM STATE TREASURIES [ANNEXURE-A(II)]:- | | |
| B.1 | EXPENDITURE INCURRED FROM STATE TREASURIES AND RECOVERED BY AG, WB FROM SCAF. | 4181,41,274.00 | 4729,51,408.00 |
| B.2 | EXPENDITURE INCURRED FROM STATE TREASURIES BUT NOT YET RECOVERED BY AG, WB FROM SCAF. | 548,10,134.00 | |
| GRAND TOTAL | | | 4729,51,408.00 |

| ANNEXURE-AA | |
|--|----------------|
| TOTAL EXPENDITURE BY THE DIVISIONS | |
| PARTICULARS | AMOUNT (Rs.) |
| EXPENDITURE INCURRED (BY DIVISIONS) FROM UNSPENT FUND LYING IN THE BANK ACCOUNT. | - |
| EXPENDITURE INCURRED (BY DIVISIONS) FROM STATE TREASURIES. | 4697,88,461.00 |
| TOTAL | 4697,88,461.00 |

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



Abstract of HOA wise Expenditure incurred during the F.Y. 2023-2024 (recovered by the State Govt. through AGWB)

| Sl. no. | Head of Account | Expenditure incurred by the Divisions & WB CAMPA HQ (Rs.) |
|--|-------------------------------|---|
| 1 | 23-2406-04-103-00-001-19-00-V | 78,23,941 |
| 2 | 23-2406-04-103-00-001-35-00-V | 28,45,637 |
| 3 | 23-2406-04-103-00-002-27-00-V | 3,99,989 |
| 4 | 23-2406-04-103-00-003-27-00-V | 4,40,745 |
| 5 | 23-2406-04-103-00-003-50-00-V | 3,82,905 |
| 6 | 23-2406-04-103-00-004-19-00-V | 111,60,591 |
| 7 | 23-2406-04-103-00-004-27-00-V | 92,84,134 |
| 8 | 23-2406-04-103-00-004-31-02-V | 3690,00,000 |
| 9 | 23-2406-04-103-00-004-50-00-V | 130,49,150 |
| 10 | 23-2406-04-103-00-005-28-02-V | 4,24,800 |
| 11 | 23-2406-04-103-00-005-50-00-V | 23,590 |
| 12 | 23-2406-04-103-00-006-13-03-V | 14,52,813 |
| 13 | 23-2406-04-103-00-006-16-00-V | 98,300 |
| 14 | 23-2406-04-103-00-006-20-00-V | 29,875 |
| 15 | 23-2406-04-103-00-006-28-02-V | 7,22,050 |
| 16 | 23-2406-04-103-00-006-50-00-V | 4,55,083 |
| 17 | 23-2406-04-103-00-006-98-00-V | 5,75,736 |
| SUB-TOTAL [Expenditure as per IFMS report] | | 4181,69,339 |
| Less: Expenditure incurred under HoA-23-2406-04-103-00-003-50-00-V but not incorporated in books of AGWB in F.Y. 2023-24. | | 28,065 |
| TOTAL | | 4181,41,274 |

Abstract of HOA wise Expenditure incurred during the F.Y. 2023-2024 (Not yet recovered by the State Govt. through AGWB).

| Sl no. | Head of Account | Expenditure incurred by the Divisions (Rs.) |
|--------------|-------------------------------|---|
| 1 | 23-4406-01-101-00-004-52-00-V | 61,65,743 |
| 2 | 23-4406-01-101-00-004-53-00-V | 24,47,743 |
| 3 | 23-4406-01-101-00-004-87-00-V | 282,98,551 |
| 4 | 23-4406-01-101-00-005-53-00-V | 24,89,410 |
| 5 | 23-4406-01-103-00-003-87-00-V | 153,80,622 |
| 6 | 23-2406-04-103-00-003-50-00-V | 28,065 |
| TOTAL | | 548,10,134 |

| ABSTRACT OF ANNEXURE-A(III) | |
|--|--------------------|
| PARTICULARS | AMOUNT(Rs.) |
| Total Revenue Expenditure incurred during the F.Y. 2023-2024 (which is recovered from SCAF by the State Govt. through AGWB). | 4181,41,274 |
| Revenue Expenditure incurred under HoA-23-2406-04-103-00-003-50-00-V but not incorporated in books of AGWB in F.Y. 2023-24. | 28,065 |
| Total Capital Expenditure incurred during the F.Y. 2023-2024 (Not yet recovered from SCAF by the State Govt. through AGWB). | 547,82,069 |
| GRAND TOTAL | 4729,51,408 |

Principal Chief Conservator of Forests
WB CAMPA
Arannya Bhaban, Salt Lake, Kolkata



Annexure:- "B"

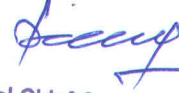
STATEMENT SHOWING AMOUNT OF INTEREST EARNED DURING F.Y. 2023-2024.

| <i>PARTICULARS</i> | <i>UNION BANK OF INDIA (NUJS CAMPUS BRANCH)</i> | <i>UNION BANK OF INDIA (SALT LAKE CITY BRANCH)</i> |
|--|--|---|
| SAVINGS A/C | - | 2,178.00 |
| TERM DEPOSIT A/C | - | 43,740.00 |
| FIXED DEPOSIT A/C | - | - |
| <u>TOTAL</u> | - | 45,918.00 |
| <u>Interest earned at CAMPA Head office</u> | | 45,918.00 |
| Interest earned at DFO's Level [Annexure- "C(I)"] | | - |
| <u>GRAND TOTAL</u> | | 45,918.00 |


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



| STATEMENT SHOWING AMOUNT OF FUND DISTRIBUTION TO AND EXPENSES INCURRED BY DFO'S AND INTEREST EARNED DURING THE YEAR 2023-24 | | | | | | | | | | | | | | |
|---|-------------------------------------|--|--|--|--|--|--------------------------------------|----------------------------------|----------------------------------|--|--|--|--|----------------------------------|
| SL NO | NAME OF DFOs | OPENING BALANCES - BREAK-UP | | | | | TRANSACTIONS DURING THE YEAR 2023-24 | | | CLOSING BALANCES - BREAK-UP | | | | |
| | | OPENING BALANCE OF OLD CAMPA FUND AS ON 01.04.2023 | OPENING BALANCE OF NEW CAMPA FUND AS ON 01.04.2023 | OPENING BALANCE OF CAMPA FUND AS ON 01.04.2023 | OPENING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 01.04.2023 | OPENING BALANCE OF TOTAL FUND AS ON 01.04.2023 | BANK CHARGES | TRANSFER OF OLD CAMPA FUND TO HO | TRANSFER OF NEW CAMPA FUND TO HO | CLOSING BALANCE OF OLD CAMPA FUND AS ON 31.03.2024 | CLOSING BALANCE OF NEW CAMPA FUND AS ON 31.03.2024 | CLOSING BALANCE OF CAMPA FUND AS ON 31.03.2024 | CLOSING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 31.03.2024 | CLOSING BALANCE AS ON 31.03.2024 |
| 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 | - | - | - | 2,51,977.00 | - | 2,51,977.00 | - | 2,51,977.00 |
| 4 | PANCHET DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 24 PARGANAS SOUTH DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | RUPNARAYAN DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | MEDINIPUR DIVISION | 420.00 | - | 420.00 | - | 420.00 | - | - | - | 420.00 | - | 420.00 | - | 420.00 |
| 8 | KANGSABATI NORTH DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | KANGSABATI SOUTH DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | PURULIA DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | BIRBHUM DIVISION | 3,11,000.00 | - | 3,11,000.00 | - | 3,11,000.00 | - | - | - | 3,11,000.00 | - | 3,11,000.00 | - | 3,11,000.00 |
| 12 | DARJEELING FOREST DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | 1,850.00 | - | 1,850.00 | - | 1,850.00 |
| 18 | KURSEONG SOIL CONSERVATION DIVISION | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | JALPAIGURI DIVISION | 21,931.72 | - | 21,931.72 | - | 21,931.72 | - | - | - | 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 | - | - | - | 3,10,000.00 | - | 3,10,000.00 | - | 3,10,000.00 |
| TOTAL | | 9,13,195.42 | - | 9,13,195.42 | - | 9,13,195.42 | - | - | - | 9,13,195.42 | - | 9,13,195.42 | - | 9,13,195.42 |


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



**Expenditure incurred from State Govt. Treasuries during the
F.Y.2023-24**

| SL NO | NAME OF DFOs | AMOUNT OF EXPENDITURE (Rs.) |
|--------------------|--|--------------------------------|
| 1 | KURSEONG DIVISION | 4,64,339 |
| 2 | DARJEELING FOREST DIVISION | 13,89,863 |
| 3 | KALIMPONG FOREST DIVISION | 84,68,152 |
| 4 | BANKURA NORTH DIVISION | 14,83,153 |
| 5 | BANKURA SOUTH DIVISION | 30,59,911 |
| 6 | PANCHET DIVISION | 4,76,333 |
| 7 | RUPNARAYAN DIVISION | 4,09,018 |
| 8 | MEDINIPUR DIVISION | 12,11,400 |
| 9 | KHARAGPUR DIVISION | 7,80,884 |
| 10 | PURBA MEDINIPUR DIVISION | 4,49,414 |
| 11 | JHARGRAM DIVISION | 4,66,680 |
| 12 | KANGSABATI NORTH DIVISION | 54,12,463 |
| 13 | KANGSABATI SOUTH DIVISION | 49,24,631 |
| 14 | PURULIA DIVISION | 45,44,019 |
| 15 | BIRBHUM DIVISION | 81,45,107 |
| 16 | BURDWAN FOREST DIVISION | 27,03,725 |
| 17 | PURULIA EXTENSION FORESTRY DIVISION | 39,96,047 |
| 18 | DURGAPUR FOREST DIVISION | 28,84,655 |
| 19 | JALPAIGURI DIVISION | 8,39,281 |
| 20 | BAIKUNTHAPUR DIVISION | 69,68,801 |
| 21 | COACHBIHAR DIVISION | 60,07,288 |
| 22 | JALPAIGURI SOCIAL FORESTRY DIVISION | 1,29,000 |
| 23 | JALPAIGURI SOIL CONSERVATION DIVISION | - |
| 24 | KURSEONG SOIL CONSERVATION DIVISION | 3,99,989 |
| 25 | WEST BENGAL FOREST SCHOOL | 2,82,124 |
| 26 | BUXA TIGER RESERVE EAST | 44,39,922 |
| 27 | BUXA TIGER RESERVE WEST | 18,24,598 |
| 28 | HOWRAH DIVISION | - |
| 29 | WILDLIFE -I (DARJEELING WILD LIFE) DIVISION | 26,58,825 |
| 30 | WILDLIFE -III (JALDAPARA WILD LIFE) DIVISION | 26,81,325 |
| 31 | WILDLIFE-II (GORUMARA WILD LIFE) DIVISION | 21,13,931 |
| 32 | MALDA DIVISION | 4,15,568 |
| 33 | RAIGUNJ DIVISION | 13,38,803 |
| 34 | SILIGURI SOCIAL FORESTRY | 1,29,000 |
| 35 | SILVICULTURE NORTH | 10,98,711 |
| 36 | SILVICULTURE SOUTH | 4,33,847 |
| 37 | SILVICULTURE HILLS | 11,58,698 |
| 38 | 24 PARGANAS (NORTH) DIVISION | 1,28,990 |
| 39 | 24 PARGANAS (SOUTH) DIVISION | 1,29,000 |
| 40 | NADIA-MURSHIDABAD DIVISION | 2,29,818 |
| 41 | SUNDARBAN TIGER RESERVE DIVISION | - |
| 42 | SFTI, HIJLI | 19,14,757 |
| 43 | CF, WORKING PLAN & GIS | - |
| 44 | DCF, ADMINISTRATION, ARANYA BHAWAN | 24,98,850 |
| 45 | PARKS & GARDENS (NORTH) DIVISION | - |
| 46 | MONITORING (NORTH) DIVISION | 2,35,454 |
| 47 | MONITORING (SOUTH) DIVISION | 2,93,633 |
| 48 | URF DIVISION | - |
| 49 | NTFP DIVISION | - |
| 50 | WILDLIFE (HQ) DIVISION | 58,69,828 |
| 51 | WORKING PLAN (NORTH) DIVISION | - |
| 52 | WORKING PLAN (SOUTH-I) DIVISION | 11,94,616 |
| 53 | WORKING PLAN (SOUTH-II) DIVISION | 8,75,468 |
| 54 | DARJEELING TERRITORIAL DIVISION (GTA) | 28,45,637 |
| 55 | DISTRICT MAGISTRATE, ALIPURDUAR | 3690,00,000 |
| 56 | CCF, WILDLIFE NORTH | 3,82,905 |
| TOTAL | | 4697,88,461 |
| | CAMPA HEAD OFFICE | 31,62,947 |
| GRAND TOTAL | | 4729,51,408 |


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



Reconciliation of State Compensatory Afforestation Fund (SCAF) as on 31.03.2024

| Particulars | As per Books of Accounts | As per Pr.AG, WB vide memo no.Book-I/SCAF/2023-24/319, dtd.03.12.2024 | Amount not considered with respect to head of account 4406 by the AG, WB |
|---|--------------------------|---|--|
| 2023-24 | | | |
| Opening Balance | 29217,59,255.66 | 30655,29,587.66 | 1437,70,332.00 |
| Add: State share of Compensatory Afforestation Fund received from National CAMPA. | 18325,01,137.00 | 18325,01,137.00 | |
| Add: Interest on Adhoc fund accumulated in Union Bank of India deposited in SCAF after closing of Bank Account vide Treasury Challan No. 8121/1 dtd. 29.04.2023 duly confirmed by AGWB vide Memo No. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | 82,25,582.64 | 82,25,582.64 | |
| Add: Amount of Interest deposited rounded off in books of AGWB as seen from Memo No. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | 0.36 | 0.36 | |
| Add: Fund which was lying with AGWB under "H/A-8235-00-200-001-Special Fund for Compensatory Afforestation" for a long time, received during the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.272-FB, dtd.10.06.2024. | 2412,39,365.00 | 2412,39,365.00 | |
| Add: Interest received on SCAF in F.Y. 2023-24. | 2280,39,535.00 | 2280,39,535.00 | |
| Sub-Total | 52317,64,875.66 | 53755,35,207.66 | 1437,70,332.00 |
| Less: Expenditure for the F.Y. 2023-24 as per IFMS report | 4729,51,408.00 | - | 548,10,134.00 |
| Less: Expenditure for the F.Y. 2023-24 recovered by AGWB from SCAF as informed vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024. | - | 4181,41,274.00 | |
| Less: Debit balance lying with AGWB under "H/A-8443-00-109-002- State Compensatory Afforestation Fund" adjusted in the F.Y. 2023-24 vide AGWB Memo no. Book-I/SCAF/2023-24/319, dtd.03.12.2024 read with Fin. Deptt. Memo no.273-FB, dtd.10.06.2024. | 1,44,496.00 | 1,44,496.00 | |
| Closing Balance as on 31.03.2024 | 47586,68,971.66 | 49572,49,437.66 | 1985,80,466.00 |

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Calculation of accumulated interest of different years (from 2019-20 to 2022-23) on SCAF [on day basis] by the AG, WB

| Sl. No. | Year | Opening Balance | Fund received (Rs.) | Date of received | No of days for calculation of interest | Interest Rate | Interest to be paid (Rs.) | Disbursement (Rs.) | Closing Balance (Rs.) | Interest Actual Credited (Rs.) | Interest due (Rs.) |
|---------|---------|-----------------|---------------------|------------------|--|---------------|---------------------------|--------------------|-----------------------|--------------------------------|--------------------|
| 1 | 2019-20 | - | 23647,68,181.00 | 30.08.2019 | 215 | 5.50% | 764,02,687.82 | - | 24411,70,868.82 | - | 764,02,687.82 |
| 2 | 2020-21 | 24411,70,868.82 | - | - | 365 | 3.40% | 829,99,809.54 | 331,83,545.00 | 24909,87,133.35 | 804,02,000.00 | 25,97,809.54 |
| 3 | 2021-22 | 24909,87,133.35 | - | - | 365 | 3.35% | 834,48,068.97 | 881,38,605.00 | 24862,96,597.32 | 781,08,000.00 | 53,40,068.97 |
| 4 | 2022-23 | 24862,96,597.32 | | | 365 | 3.35% | 832,90,936.01 | 1169,46,746.00 | 31732,56,772.15 | 804,65,527.00 | 233,86,618.17 |
| | | | 6928,38,990.00 | 13.05.2022 | 323 | 3.35% | 205,39,354.22 | | | | |
| | | | 72,15,785.66 | 27.02.2023 | 33 | 3.35% | 21,854.93 | | | | |
| 5 | 2023-24 | 31732,56,772.15 | | | 366 | 3.35% | 1063,04,101.87 | 4182,85,770.00 | 49572,49,437.66 | - | 1203,12,350.22 |
| | | | 18325,01,137.00 | 10.01.2024 | 82 | 3.35% | 137,53,772.19 | | | | |
| | | | 82,25,582.64 | 29.04.2023 | 338 | 3.35% | 2,54,476.15 | | | | |
| | | | 2412,39,365.00 | 31.03.2024 | | | - | | | | |
| Total | | | | | | | 4670,15,061.71 | | | 2389,75,527.00 | 2280,39,534.71 |

Principal Chief Conservator of Forest W.B.
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Statement of Expenses incurred by CAMPA Head Office during the period 2023-24

| SL No. | Nature Of Expenses | Expenditure incurred from Bank (Rs.) | Expenditure incurred from PAO-III under different CAMPA HoAs (Rs.) | Total Expenditure (Rs.) |
|--------|---|--------------------------------------|--|-------------------------|
| | <u>NPV 20%</u> | | | |
| 1 | Third Party Monitoring of WBCAMPA works for the F.Y. 2021-22. | | 3,94,000.00 | 3,94,000.00 |
| | Total (A) | - | 3,94,000.00 | 3,94,000.00 |
| | <u>Interest 60%</u> | | 3,94,000.00 | 3,94,000.00 |
| 2 | Technical support for closure and compilation of Accounts along with advisory services for Budgeting documentation, Audit Assistance and Taxation etc. and related MIS works of West Bengal CAMPA". | - | 4,24,800.00 | 4,24,800.00 |
| | Total(B) | - | 4,24,800.00 | 4,24,800.00 |
| | <u>Interest 40%</u> | | | |
| 3 | Bank Charges | - | - | - |
| 4 | Printing & Stationery | - | 3,60,961.00 | 3,60,961.00 |
| 5 | Purchase of office equipments (1TB SSD, MS Office etc.) | - | 10,915.00 | 10,915.00 |
| 6 | Vehicle hire charges | - | 14,18,689.00 | 14,18,689.00 |
| 7 | Cost of Printing Separate Audit Report (SAR) from 2010-11 to 2021-22 (470 nos.) and Annual Report for the year 2021-22 (10 nos.). | - | 98,300.00 | 98,300.00 |
| 8 | Hosting AMC & Technical Support of WBCAMPA for existing website [server, domain & SSL (i.e. www.wbcampa.in) for 3 year]. | - | 23,590.00 | 23,590.00 |
| 9 | Hospitality/Entertainment expenses | - | 20,435.00 | 20,435.00 |
| 10 | Audit fees on account of audit of Annual Accounts for the F.Y. 2020-21 by the Pr. Accountant General. | - | 52,410.00 | 52,410.00 |
| 11 | Audit fees on account of audit of Annual Accounts for the F.Y. 2021-22 by the Pr. Accountant General. | - | 62,840.00 | 62,840.00 |
| 12 | Internal Audit fees of West Bengal CAMPA for the F.Y. 2021-22. | | 1,01,000.00 | 1,01,000.00 |
| 13 | Internal Audit fees of West Bengal CAMPA for the F.Y. 2022-23. | - | 1,11,800.00 | 1,11,800.00 |
| 14 | Purchase of 2 seater sofa (2 nos.) & center table for use in the Chamber of the PCCF & CEO, WBCAMPA. | - | 83,207.00 | 83,207.00 |
| | Total (C) | - | 23,44,147.00 | 23,44,147.00 |
| | GRAND TOTAL (A+B+C) | - | 31,62,947.00 | 31,62,947.00 |


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STATEMENT OF OLD FUND LYING WITH THE DIVISIONS AS ON 31.03.2024

| 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 |
| TOTAL | | 9,13,195.42 |



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