

# D. P. Sen & Co.

Chartered Accountants

Ref. No. WBF/2012-13/121

October 12, 2012

The Principal Chief Conservator of Forest (HQ & LA)  
Govt. of West Bengal, Directorate of Forests  
Office of the Principal Chief Conservator of Forests  
Aranya Bhavan LA-10A, Sector-III  
Salt Lake City, Kolkata -700 098

Dear Sir,

**Sub : Report on Internal Audit of Accounts for the year ended 31.03.2011 and 31.03.2012**

With reference to the scope of work stated in Notice Inviting quotation No.03/ACCF dated 30.01.2012 and your subsequent letter No.10/80/CAMPA/2C-35(Part-I) dated 20.02.2012 addressed to us by the Chief Conservator of Forest (HQ & LA), we have examined all the books of accounts vouchers, journals, records etc. for the year ended 31.03.2011 and 31.03.2012 maintained at the office of West Bengal State Campa unit and found them in order.

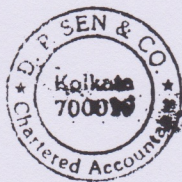
We have also examined preparation of the enclosed statements of accounts and report that those are in terms of the books, vouchers and other records maintained.

Thanking you,

Yours faithfully,  
For D. P. SEN & CO.  
Chartered Accountants

*M. L. Sen*

Partner



Encl. As above.

Aranya Bhawan  
Salt Lake, Kolkata-700 098  
West Bengal State Campa.

**BALANCE SHEET AS AT 31ST MARCH 2011**

| PARTICULARS                                   | Schedule | Current year<br>Rs. | Previous year<br>Rs. |
|---|----------|---------------------|----------------------|
| <b>CORPUS/CAPITAL FUND AND LIABILITIES</b>    |          |                     |                      |
| CORPUS CAPITAL FUND                           | 1        | 117,428,883.72      |                      |
| RESERVES AND SURPLUS                          | 2        | Nil                 |                      |
| EARMARKED / ENDOWMENT FUNDS                   | 3        | Nil                 |                      |
| SECURED LOANS AND BORROWINGS                  | 4        | Nil                 |                      |
| UNSECURED LOANS AND BORROWINGS                | 5        | Nil                 |                      |
| DEFERRED CREDIT LIABILITIES                   | 6        | Nil                 |                      |
| CURRENT LIABILITIES AND PROVISIONS            | 7        | 2,016,888.00        |                      |
| TOTAL:  |          | 119,445,771.72      | N.A.                 |
| <b>ASSETS</b>                                 |          |                     |                      |
| FIXED ASSETS                                  | 8        | 44,250.00           |                      |
| INVESTMENTS- FROM EARMARKED / ENDOWMENT FUNDS | 9        | Nil                 |                      |
| INVESTMENTS- OTHERS                           | 10       | Nil                 |                      |
| CURRENT ASSETS, LOANS, ADVANCES ETC.          | 11       | 119,401,521.72      |                      |
| MISCELLANEOUS EXPENDITURE                     |          | Nil                 |                      |
| TOTAL   |          | 119,445,771.72      | N.A.                 |
| SIGNIFICANT ACCOUNTING POLICIES               | 24       |                     |                      |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS  | 25       |                     |                      |

Dated :

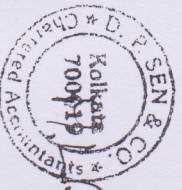


*Aranya Bhawan*  
Addl. PCCO (HQ) & Nodal Officer (FCA)  
Member Secretary  
State Campa  
(Executive Committee)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2011

| PARTICULARS  | Schedule | Current year<br>Rs. | Previous year<br>Rs. |
|--|----------|---------------------|----------------------|
| <b>INCOME</b>  |          |                     |                      |
| Income from Sales / Services   | 12       | Nil                 |                      |
| Grants / Subsidiaries  | 13       | Nil                 |                      |
| Fees/ Subscriptions  | 14       | Nil                 |                      |
| Income from Investment (Income on Invest, from earmarked/endowment funds transferred to Funds) | 15       | Nil                 |                      |
| Income from Royalty, Publication etc.  | 16       | Nil                 |                      |
| Interest Earned  | 17       | 3,422,070.72        |                      |
| Other Income   | 18       | Nil                 |                      |
| Increase/ (decrease) in stock of Finished goods and work--in-progress                          | 19       | Nil                 |                      |
| <b>TOTAL (A):</b>  |          | <b>3,422,070.72</b> | <b>N.A.</b>          |
| <b>EXPENDITURE</b>   |          |                     |                      |
| Establishment Expenses   | 20       | Nil                 |                      |
| Other administrative Expenses etc.   | 21       | 55,150.00           |                      |
| Expenditure on Grants, Subsidies etc.  | 22       | 1,653,550.00        |                      |
| Interest   | 23       | 1,487,000           |                      |
| Depreciation (Net Total at the year end - corresponding to Schedule 8)                         |          | Nil                 |                      |
| <b>TOTAL (B)</b>   |          | <b>1,710,187.00</b> | <b>N.A.</b>          |
| <b>Balance being excess of Income over Expenditure (A - B) transferred to Corpus Fund A/c</b>  |          | <b>1,711,883.72</b> | <b>N.A.</b>          |
| Transfer to Special Reserve  |          | Nil                 | N.A.                 |
| Transfer to / from General Reserve   | 24       | Nil                 | N.A.                 |
| SIGNIFICANT ACCOUNTING POLICIES  | 25       |                     |                      |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS   |          |                     |                      |

Dated :



*Abha*  
Addl. PCCF (HQ) & Nodal Officer (FCA)  
Member Secretary  
State CAMPA  
(Executive Committee)

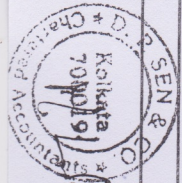
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011

(Amount - Rs.)

| PARTICULARS  | Current year |                       | Previous year |             |
|--|--------------|-----------------------|---------------|-------------|
|  |              | Rs.                   |               | Rs.         |
| <b>SCHEDULE 1 - CORPUS/ CAPITAL FUND:</b>  |              |                       |               |             |
| Balance as at the beginning of the year  |              | Nil                   |               |             |
| Add: contribution towards Corpus/ Capital Fund   |              |                       |               |             |
| Amount of Grant received from Govt. India, Ministry of Environment and Forest, New Delhi |              | 115,717,000           |               |             |
| Add: Excess of income over expenditure transferred from Income & Expenditure A/c         |              | 1,711,883.72          |               |             |
| <b>BALANCE AS AT THE YEAR END</b>  |              | <b>117,428,883.72</b> | <b>N.A.</b>   | <b>N.A.</b> |

**SCHEDULE 2 - RESERVES & SURPLUS:**

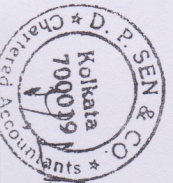
|                                  | Current year |            | Previous year |             |
|----------------------------------|--------------|------------|---------------|-------------|
|                                  |              |            |               |             |
| <b>1. Capital Reserve :</b>      |              |            |               |             |
| As per last Account              |              |            |               |             |
| Addition during the year         |              |            |               |             |
| Less: Deductions during the year |              | Nil        |               |             |
| <b>2. Revaluation Reserve :</b>  |              |            |               |             |
| As per last Account              |              |            |               |             |
| Addition during the year         |              |            |               |             |
| Less: Deductions during the year |              | Nil        |               |             |
| <b>3. Special Reserve :</b>      |              |            |               |             |
| As per last Account              |              |            |               |             |
| Addition during the year         |              |            |               |             |
| Less: Deductions during the year |              | Nil        |               |             |
| <b>4. General Reserve :</b>      |              |            |               |             |
| As per last Account              |              | Nil        |               |             |
| Less: Deductions during the year |              | Nil        |               |             |
| <b>TOTAL:</b>                    |              | <b>Nil</b> | <b>N.A.</b>   | <b>N.A.</b> |



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011

(Amount - Rs.)

| PARTICULARS   | FUND-WISE BREAK UP |     |     |     | TOTALS |      |
|---|--------------------|-----|-----|-----|--------|------|
|   |                    |     |     |     |        |      |
| <b>SCHEDULE 3 - FARMARKED / ENDOWMENT FUNDS</b>                 |                    |     |     |     |        |      |
| a) Opening Balance of the funds                                 |                    |     |     |     |        |      |
| b) Additions to the Funds                                       |                    |     |     |     |        |      |
| i. Donations / Grants   |                    |     |     |     |        |      |
| ii. Income from Investments made on account of funds            |                    |     |     |     |        |      |
| iii. Other additions  |                    |     |     |     |        |      |
| <b>(TOTAL (a + b))</b>  | Nil                | Nil | Nil | Nil | Nil    | Nil  |
| <b>c) Utilisation / Expenditure towards objectives of funds</b> |                    |     |     |     |        |      |
| i. Capital Expenditure  |                    |     |     |     |        |      |
| - Fixed Assets  |                    |     |     |     |        |      |
| - Others  |                    |     |     |     |        |      |
| Total   |                    |     |     |     |        |      |
| ii. Revenue expenditure   |                    |     |     |     |        |      |
| - Salaries, Wages and allowances etc.                           |                    |     |     |     |        |      |
| - Rent  |                    |     |     |     |        |      |
| - Other Administrative Expenses                                 |                    |     |     |     |        |      |
| Total   |                    |     |     |     |        |      |
| <b>TOTAL (c):</b>   | Nil                | Nil | Nil | Nil | N.A.   | N.A. |
| <b>NET BALANCE AS AT THE YEAR (a+b+c)</b>                       | Nil                | Nil | Nil | Nil | N.A.   | N.A. |



**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011**

(Amount - Rs.)

| PARTICULARS                                      | Current year |     | Previous year |      |
|--|--------------|-----|---------------|------|
|  |              | Rs. |               | Rs.  |
| <b>SCHEDULE 4 - SECURED LOANS AND BORROWINGS</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>                                    | Nil          | Nil | N.A.          | N.A. |



**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011**

(Amount - Rs.)

| <b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b> |  | Current year | Previous year |
|--|--|--------------|---------------|
|  |  | Rs.          | Rs.           |
| 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>                                     |  | Nil          | N/A.          |

**Note:** Amounts due within oone year

| <b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</b>                               |  | Current year | Previous year |
|---|--|--------------|---------------|
|   |  | Rs.          | Rs.           |
| a) Acceptances secured by hypothecation of capital equipment and other assets |  |              |               |
| b) Others   |  |              |               |
| <b>TOTAL :</b>  |  | Nil          | N.A.          |

**Note:** Amounts due within one year

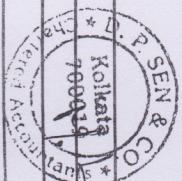


**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011**

(Amount - Rs.)

| PARTICULARS  | Current year |              | Previous year |            |
|--|--------------|--------------|---------------|------------|
|  |              | Rs.          |               | Rs.        |
| <b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>                     |              |              |               |            |
| <b>A. CURRENT LIABILITIES</b>  |              |              |               |            |
| 1. Acceptance  |              |              |               |            |
| 2. Sundry Creditors:   |              |              |               |            |
| a) For Goods   |              |              |               |            |
| b) Audit fees payable for the year 2010-11                                 |              | 27,575.00    |               |            |
| 3. Advances Received   |              |              |               |            |
| 4. Interest accrued but not due on:  |              |              |               |            |
| a) Secured Loans / Borrowings  |              |              |               |            |
| b) Unsecured Loans / Borrowings  |              |              |               |            |
| 5. Statutory Liabilities:  |              |              |               |            |
| a) Overdue   |              | 1,989,313.00 |               |            |
| b) Others  |              |              |               |            |
| 6. Others Current Liabilities - Overdraft account with Union Bank of India |              | 2,016,888.00 |               |            |
| <b>TOTAL (A):</b>  |              |              | <b>N.A</b>    | <b>N.A</b> |

|                                 |  |                     |            |            |
|---------------------------------|--|---------------------|------------|------------|
| <b>B. PROVISIONS</b>            |  |                     |            |            |
| 1. For Taxation                 |  |                     |            |            |
| 2. Gratuity                     |  |                     |            |            |
| 3. Superannuation / Pension     |  |                     |            |            |
| 4. Accumulated Leave Encashment |  |                     |            |            |
| 5. Trade Warranties / Claims    |  |                     |            |            |
| <b>TOTAL (B):</b>               |  | Nil                 | <b>N.A</b> | <b>N.A</b> |
| <b>TOTAL (A + B):</b>           |  | <b>2,016,888.00</b> | <b>N.A</b> | <b>N.A</b> |







| <b>SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ ENDOWMENTS FUNDS</b> |  | Rs.          | Rs.           |
|--|--|--------------|---------------|
|  |  | Current year | Previous year |
| 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>Nil</b>   | <b>N.A.</b>   |

| <b>SCHEDULE 10 - INVESTMENTS - OTHERS</b> |              |               |
|---|--------------|---------------|
|   | Rs.          | Rs.           |
|   | Current year | Previous year |
| 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>Nil</b>   | <b>N.A.</b>   |



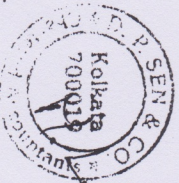
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2011**

**SCHEDULE 11:-CURRENT ASSETS ,LOANNS ,ADVANCES**

|   | CURRENT YEAR         | PREVIOUS YEAR |
|---|----------------------|---------------|
| <b>A)CURRENT ASSETS</b>                             |                      |               |
| <b>1. INVENTORIES</b>                               |                      |               |
| a) Stores and spares                                |                      |               |
| b) Loose tools                                      |                      |               |
| c) Stock-in-trade                                   |                      |               |
| Finished goods                                      |                      |               |
| Work in progress                                    |                      |               |
| Raw material  |                      |               |
| <b>2. SUNDRY DEBTORS</b>                            |                      |               |
| a) Debts outstanding for a period exceeding 6 month |                      |               |
| b) Others   |                      |               |
| <b>3. Cash balances in hand</b>                     |                      |               |
| <b>4. Bank Balances :</b>                           |                      |               |
| a) With schedule banks                              |                      |               |
| On Current Accounts                                 |                      |               |
| On deposit accounts                                 |                      |               |
| Term Deposit with Corporation Bank                  | 5,277,439.00         |               |
| Flexi-fixed deposit with Union Bank of India        | 37,610,000.00        |               |
| On Savings Accounts -with Corporation Bank          | 29,343.72            |               |
| b) With non schedule banks                          |                      |               |
| On Current Accounts                                 |                      |               |
| On Deposit Accounts                                 |                      |               |
| On Savings Accounts                                 |                      |               |
| <b>5. Post Office Savings Accounts</b>              |                      |               |
| <b>TOTAL A</b>                                      | <b>42,916,782.72</b> | <b>N.A.</b>   |

**B. LOANS & ADVANCES**

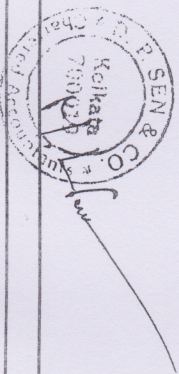
|  |                       |             |
|--|-----------------------|-------------|
| 1. Loans   |                       |             |
| a) Staff   |                       |             |
| b) Other entities engaged in activities                      |                       |             |
| Fund remitted to different DFO for execution of work         | 76512,314.00          |             |
| Less: Adjustment relating to expenditure paid by DFO         |                       |             |
| on behalf of Campa   | <u>27,575.00</u>      |             |
| 2. Advances and other amounts recoverable in cash or in kind | 76,484,739.00         |             |
| a) On Capital Account  |                       |             |
| b) Prepayments   |                       |             |
| 3. Income Accrued  |                       |             |
| a) On investments from earmarked                             |                       |             |
| b) On loans and advances                                     |                       |             |
| 4. Claim receivable  |                       |             |
| <b>TOTAL B</b>   | <b>76,484,739.00</b>  | <b>N.A.</b> |
| <b>TOTAL(A+B)</b>  | <b>119,401,521.72</b> | <b>N.A.</b> |



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2011**

| <b>SCHEDULE 12 - INCOME FROM SALES/ SERVICES</b> | Current year<br>Rs. | Previous year<br>Rs. |
|--|---------------------|----------------------|
| <b>1) Income from Sales-</b>                     |                     |                      |
| a) Sale of Finished Goods                        |                     |                      |
| b) Sale of Raw material                          |                     |                      |
| c) Sale of Scraps                                |                     |                      |
| <b>2) Income from Services-</b>                  |                     |                      |
| a) Labour & processing Charges                   |                     |                      |
| b) Professional/Consultancy Services             |                     |                      |
| c) Agency Commission and brokerage               |                     |                      |
| d) Maintenance Services (Equipment/Property)     |                     |                      |
| e) Others  |                     |                      |
| <b>TOTAL :</b>                                   | <b>NIL</b>          | <b>N/A</b>           |

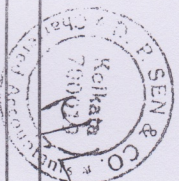
| <b>SCHEDULE 13 - GRANTS / SUBSIDIES</b><br>(Irrevocable Grants & Subsidies Received) | Current year<br>Rs. | Previous year<br>Rs. |
|--|---------------------|----------------------|
| 1) Central Government  |                     |                      |
| 2) State Government(s)   |                     |                      |
| 3. Government Agencies   |                     |                      |
| 4) Institutions / Welfare Bodies   |                     |                      |
| 5) International Organisations   |                     |                      |
| 6) Others  |                     |                      |
| <b>TOTAL :</b>   | <b>NIL</b>          | <b>N/A</b>           |



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2011**

| <b>SCHEDULE 12 - INCOME FROM SALES/ SERVICES</b> | Current year<br>Rs. | Previous year<br>Rs. |
|--|---------------------|----------------------|
| <b>1) Income from Sales-</b>                     |                     |                      |
| a) Sale of Finished Goods                        |                     |                      |
| b) Sale of Raw material                          |                     |                      |
| c) Sale of Scraps                                |                     |                      |
| <b>2) Income from Services-</b>                  |                     |                      |
| a) Labour & processing Charges                   |                     |                      |
| b) Professional/Consultancy Services             |                     |                      |
| c) Agency Commission and brokerage               |                     |                      |
| d) Maintenance Services (Equipment/Property)     |                     |                      |
| e) Others  |                     |                      |
| <b>TOTAL :</b>                                   | <b>NIL</b>          | <b>N/A</b>           |

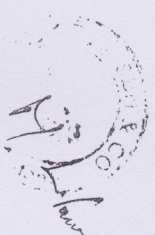
| <b>SCHEDULE 13 - GRANTS / SUBSIDIES</b><br><b>(Irrevocable Grants &amp; Subsidies Received)</b> | Current year<br>Rs. | Previous year<br>Rs. |
|---|---------------------|----------------------|
| 1) Central Government   |                     |                      |
| 2) State Government(s)  |                     |                      |
| 3. Government Agencies  |                     |                      |
| 4) Institutions / Welfare Bodies  |                     |                      |
| 5) International Organisations  |                     |                      |
| 6) Others   |                     |                      |
| <b>TOTAL :</b>  | <b>NIL</b>          | <b>N/A</b>           |



**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2011**

| <b>SCHEDULE 14 - FEES / SUBSCRIPTIONS</b> | Rs. | Current year | Rs. | Previous year |
|---|-----|--------------|-----|---------------|
| 1) Entrance Fees                          |     |              |     |               |
| 2) Annual Fees/ Subscriptions             |     |              |     |               |
| 3. Seminar / program Fees                 |     |              |     |               |
| 4) Consultancy Fees                       |     |              |     |               |
| 6) Others                                 |     |              |     |               |
| <b>TOTAL :</b>                            |     | NIL          |     | N.A           |

| <b>SCHEDULE 15 - INCOME FROM INVESTMENTS</b>                             | <b>Investment from Earmarked Fund</b> |               | <b>Investment others</b> |               |
|--|---------------------------------------|---------------|--------------------------|---------------|
| (Income on Invest. From Earmarked/ Endowment Funds transferred to Funds) | Current year                          | Previous year | Current year             | Previous year |
| 1) Interest  |                                       |               |                          |               |
| a) On Govt. Securities   |                                       |               |                          |               |
| b) Other Bonds/ Debentures   |                                       |               |                          |               |
| 2) Dividends:  |                                       |               |                          |               |
| a) On Shares   |                                       |               |                          |               |
| b) On Mutual Fund Securities   |                                       |               |                          |               |
| 3) Rents   |                                       |               |                          |               |
| 4) Others  |                                       |               |                          |               |
| <b>TOTAL :</b>   | NIL                                   | N.A           | NIL                      | N.A           |



**SCHEDULE 16 :-INCOME FROM ROYALTY , PUBLICATION ETC.**

|                         | CURRENT YEAR | PREVIOUS YEAR |
|-------------------------|--------------|---------------|
| Income from Royalty     |              |               |
| Income from Publication | NIL          | N.A           |

**SCHEDULE 17:INTEREST EARNED**

|  | CURRENT YEAR        | PREVIOUS YEAR |
|--|---------------------|---------------|
| Term Deposit                                     |                     |               |
| with schedule banks -                            |                     |               |
| i. Corporation Bank                              | 1,550,087.72        |               |
| ii. Flexi-fixed Deposit with Union bank of India | 1,842,703.00        |               |
| with non-schedule banks                          |                     |               |
| with institutions                                |                     |               |
| Savings Accounts                                 |                     |               |
| with schedule banks                              |                     |               |
| i. Corporation Bank                              | 29,170.00           |               |
| ii. with Union bank of India                     | 110.00              |               |
| with non-schedule banks                          |                     |               |
| with institutions                                |                     |               |
| Loans  |                     |               |
| ) Employees / Staff                              |                     |               |
| ) Others   |                     |               |
| Interest other receivables                       |                     |               |
| <b>TOTAL</b>                                     | <b>3,422,070.72</b> | <b>N.A</b>    |

**SCHEDULE 18:-OTHER INCOME**

|                                    | CURRENT YEAR | PREVIOUS YEAR |
|------------------------------------|--------------|---------------|
| Profit on sale/disposal of assets  |              |               |
| Owned assets                       |              |               |
| Assets acquired under lease        |              |               |
| Export Incentive realized          |              |               |
| Charges for miscellaneous services |              |               |
| Miscellaneous income               |              |               |
| <b>TOTAL</b>                       | <b>NIL</b>   | <b>N.A</b>    |


  
 P. SEN & CO.  
 P.S.  
 [Signature]



**EDULE:-19 INCREASED/DECREASED IN STOCK OF FINISHED GOODS & W.I.P**

|                          | CURRENT YEAR | PREVIOUS YEAR |
|--------------------------|--------------|---------------|
| Closing Stock            |              |               |
| -Finished Stock          |              |               |
| - Work -in-Progress      |              |               |
| Less :opening stock      |              |               |
| - Finished Stock         |              |               |
| -Work in progress        |              |               |
| <b>INCREASE/DECREASE</b> |              |               |
| <b>Total</b>             | <b>NIL</b>   | <b>N.A</b>    |

**DULE 20:-ESTABLISHMENT EXPENSE**

|                   | CURRENT YEAR | PREVIOUS YEAR |
|-------------------|--------------|---------------|
| aries and wages   |              |               |
| wances and bonus  |              |               |
| tribution to P.F  |              |               |
| f welfare expense |              |               |
| <b>TOTAL</b>      | <b>NIL</b>   | <b>N.A</b>    |

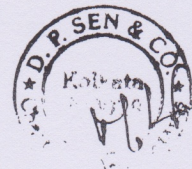


**EDULE:-19 INCREASED/DECREASED IN STOCK OF FINISHED GOODS & W.I.P**

|                     | CURRENT YEAR | PREVIOUS YEAR |
|---------------------|--------------|---------------|
| Closing Stock       |              |               |
| -Finished Stock     |              |               |
| - Work -in-Progress |              |               |
| Less :opening stock |              |               |
| - Finished Stock    |              |               |
| -Work in progress   |              |               |
| INCREASE/DECREASE   |              |               |
| <b>Total</b>        | <b>NIL</b>   | <b>N.A</b>    |

**DULE 20:-ESTABLISHMENT EXPENSE**

|                   | CURRENT YEAR | PREVIOUS YEAR |
|-------------------|--------------|---------------|
| aries and wages   |              |               |
| wances and bonus  |              |               |
| tribution to P.F  |              |               |
| f welfare expense |              |               |
| <b>TOTAL</b>      | <b>NIL</b>   | <b>N.A</b>    |



**ULE 21 :-OTHER ADMINISTRATIVE EXPENSES ETC**

|                              | CURRENT YEAR     | PREVIOUS YEAR |
|------------------------------|------------------|---------------|
| ases                         |                  |               |
| ur and processing exp        |                  |               |
| ge and carryinge inwards     |                  |               |
| ricity and power             |                  |               |
| r charge                     |                  |               |
| ince                         |                  |               |
| irs & Maintenance            |                  |               |
| e duty                       |                  |               |
| rates & taxes                |                  |               |
| e running and maintenance    |                  |               |
| ge,telephone                 |                  |               |
| g and stationary             |                  |               |
| elling and conveyance        |                  |               |
| nse on seminar               |                  |               |
| ription expense              |                  |               |
| nse on fees                  |                  |               |
| ors remuneration             | 55,150.00        |               |
| tality Expense               |                  |               |
| ssional charges              |                  |               |
| ion for bad & doubtful debts |                  |               |
| verable balances written off |                  |               |
| ng charges                   |                  |               |
| ution expense                |                  |               |
| tisement and publicity       |                  |               |
| <b>TOTAL</b>                 | <b>55,150.00</b> | <b>N.A</b>    |

D.P. SEN & CO.  
M. Sen

**TABLE 22 :-EXPENDITURE ON GRANTS,SUBSIDIES ETC**

|  | CURRENT YEAR        | PREVIOUS YEAR |
|--|---------------------|---------------|
| Grants given to Institution                              |                     |               |
| University of Calcutta                                   | 374,400.00          |               |
| Indian Institute of Social Welfare & Business Management | 55,000.00           |               |
| Society for Socio Economic Studies                       | 855,000.00          |               |
| Chitra Ghosh   | 369,150.00          |               |
| Subsidies given to Institution                           |                     |               |
| <b>TOTAL</b>   | <b>1,653,550.00</b> | <b>N.A</b>    |

**TABLE 23:-INTEREST**

|                         | CURRENT YEAR    | PREVIOUS YEAR |
|-------------------------|-----------------|---------------|
| Interest on Fixed Loans |                 |               |
| Interest on Other Loans |                 |               |
| Charges                 | 1,487.00        |               |
| <b>TOTAL:-</b>          | <b>1,487.00</b> | <b>N.A</b>    |



**Directorate of Forests, Govt. of West Bengal,  
Aranya Bhawan, Salt Lake, Kolkata-700 098.  
West Bengal State Campa**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2011**

| R E C E I P T S  |  | Current year          | Previous year | P A Y M E N T S                                    |  | Current year          | Previous year |
|--|--|-----------------------|---------------|--|--|-----------------------|---------------|
| To   |  | Rs.                   | Rs.           | By   |  | Rs.                   | Rs.           |
| Opening Balances   |  |                       |               | Expenses   |  |                       |               |
| a) Cash in hand  |  | Nil                   |               | a) Establishment Expenses                          |  | Nil                   |               |
| b) Bank Balance  |  | Nil                   |               | b) Administrative Expenses                         |  | Nil                   |               |
| i) In Current Account  |  | Nil                   |               | II Payment made against Fund for various projects: |  | 76,512,314.00         |               |
| ii) Deposit Account  |  | Nil                   |               | i) Amount remitted to DFOs - Schedule B            |  | 1,653,550.00          |               |
| iii) In Savings Account  |  | Nil                   |               | ii) Expenditure on Grant & Subsidy- Sch-22         |  |                       |               |
| II Grants Received:  |  |                       |               | III Investment & Deposit made                      |  |                       |               |
| As per Schedule 'A'  |  | 115,717,000.00        |               | a) Out of earmarked / endowment Fund               |  | Nil                   |               |
|  |  |                       |               | b) Out of own fund                                 |  | Nil                   |               |
| III Income on Investment   |  |                       |               | IV Expenditure on Fixed Assets                     |  |                       |               |
| a) Earmarked / Endowment Fund  |  | Nil                   |               | a) Purchase of Fixed Assets                        |  | 44,250.00             |               |
|  |  |                       |               | b) Expenditure on WIP                              |  |                       |               |
| IV Interest Received on Savings A/c and Fixed Deposit A/c Banks during 2010-11 |  |                       |               | V Refund of Surplus money / Loans                  |  |                       |               |
| On Savings Bank A/c:   |  |                       |               | a) Govt. of India                                  |  | Nil                   |               |
| i) From Corporation Bank   |  | 29,170.00             |               | b) State Govt.                                     |  | Nil                   |               |
| ii) Union Bank of India  |  | 110.00                |               |  |  |                       |               |
| on Term Deposit & Flexi-fixed Deposit:   |  |                       |               | VI Finance Charge                                  |  | 1,487.00              |               |
| iii) From Corporation Bank   |  | 1,550,087.72          |               |  |  |                       |               |
| iv) Union Bank of India  |  | 1,842,703.00          |               | VII Closing Balance with Banks on 31.03.2011:-     |  | 29,343.72             |               |
|  |  |                       |               | 1) Corporation Bank (CLSB) Savings A/c             |  | 5,277,439.00          |               |
| V Amount overdrawn from Savings Account with Union Bank of India               |  | 1,989,313.00          |               | 2) Corporation Bank (CLKCC) Term Deposits          |  | 37,610,000.00         |               |
|  |  |                       |               | 2) Union Bank of India -Fixed Deposit A/c          |  |                       |               |
| <b>Total:</b>  |  | <b>121,128,383.72</b> | <b>N. A.</b>  | <b>Total:</b>                                      |  | <b>121,128,383.72</b> | <b>N. A.</b>  |

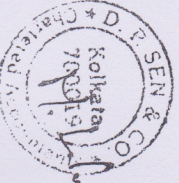
*Abha ady*  
Addl. PCCF (HD) & Nodal Officer (FCA)

Member Secretary

State CAMP A

(Executive Committee)

Dated :

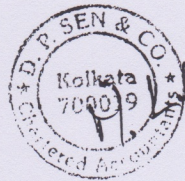


Directorate of Forests, Govt. of West Bengal,  
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DULE 'A'

**s of Grants received from Govt. of India**

|  | Amount<br>Rs.         |
|--|-----------------------|
| Directorate of Environment and Forest, New Delhi to provide fund to<br>for implementation of Schemes (-Ad-Zac-CAMPA) by<br>transfer of money by RTGS to :- |                       |
| State Bank of India, Salt Lake Branch<br>2.11.2009 through West Bengal State CAMPA<br>financial year 2010-2011   | 52,957,000.00         |
| State Bank of India, Salt Lake Branch<br>2.10.2009 through West Bengal State CAMPA<br>financial year 2009-2010   | 52,957,000.00         |
| State Bank of India, Salt Lake Branch<br>5.11.2009 through West Bengal State CAMPA<br>financial year 2010-2011   | 9,803,000.00          |
| <b>Total:</b>  | <b>115,717,000.00</b> |

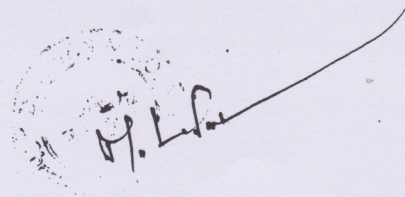


**Directorate of Forests, Govt. of West Bengal,  
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West Bengal State Campa**

**SCHEDULE 'B'**

**Details of Funds remitted to Divisional Forest Offices for  
implementation of Schemes during 2010-2011**

| SI No. | Name of DFOs                              | Amount<br>Rs.        |
|--------|---|----------------------|
| 1      | DFO, Kurseong Division                    | 4,200,000.00         |
| 2      | DFO, Bankura North Division               | 3,009,438.00         |
| 3      | DFO, Bankura South Division               | 4,404,291.00         |
| 4      | DFO, Panchet Division                     | 910,000.00           |
| 5      | DFO, 24-Parganas (South) Division         | 6,856,650.00         |
| 6      | DFO, Rupnarayan Division                  | 2,312,500.00         |
| 7      | DFO, Medinipur Division                   | 1,200,000.00         |
| 8      | DFO, Kangsabati (North) Division          | 3,381,255.00         |
| 9      | DFO, Kangsabati (South) Division          | 500,000.00           |
| 10     | DFO, Purulia Division                     | 1,910,566.00         |
| 11     | DFO, Birbhum Division                     | 4,450,000.00         |
| 12     | DFO, Nadia - Murshidabad Division         | 2,500,000.00         |
| 13     | DFO, Darjeeling Division                  | 5,183,418.00         |
| 14     | DFO, Kalimpong Soil Conservation Division | 2,500,000.00         |
| 15     | DFO, Kharagpur Division                   | 975,000.00           |
| 16     | DFO, Purba Medinipur Division             | 1,300,000.00         |
| 17     | DFO, Darjeeling Territorial Division      | 855,960.00           |
| 18     | DFO, Wildlife II Division                 | 4,956,000.00         |
| 19     | DFO, Wildlife Head Quarter                | 3,000,000.00         |
| 20     | DFO, Kurseong Soil Conservation Division  | 5,000,000.00         |
| 21     | DFO, Jalpaiguri Division                  | 371,976.00           |
| 22     | DFO, Burdwan Division                     | 150,000.00           |
| 23     | DFO, Kalimpong Forest Division            | 2,000,000.00         |
| 24     | CF, Wild Life Circule (North)             | 4,000,000.00         |
| 25     | ACCF, West Bengal                         | 10,585,260.00        |
|        | <b>Total:</b>                             | <b>76,512,314.00</b> |



**Directorate of Forests, Govt. of West Bengal**  
**Aranya Bhawan, Salt Lake, Kolkata-700 098**  
**West Bengal State Campa**

**SIGNIFICANT ACCOUNTING POLICIES:-**

financial Statements are prepared on the basis of historical cost convention, unless otherwise specified and on accrual method of accounting.

**Fixed Assets:-**

Fixed assets are stated at cost of acquisition inclusive of inward freight duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loan for specific project up to its completion) from part of the value of the assets capitalized.

**Depreciation:-**

Depreciation is charged as per rates specified by Income Tax Act, 1961.

**Govt. Grants & Subsidies:-**

- Grants and subsidies are accounted on realization basis.
- Grants in the nature of contribution towards capital cost of setting up a project are treated as capital reserve.
- Grants in respect of specific fixed asset acquired are shown as deduction from cost of the related asset.

