

Accounts Manual for DMU / FMU

FOREST DIRECTORATE

Government of West Bengal

West Bengal
Forest and Biodiversity
Conservation Project

Contents

1	GENERAL INFORMATION.....	5
1.1	INTRODUCTION	5
1.2	MODE OF IMPLEMENTATION	5
1.3	DIVISIONAL MANAGEMENT UNIT	5
1.4	FIELD MANAGEMENT UNIT	6
1.5	STRUCTURE AT VILLAGE LEVEL	6
1.5.1	FOREST PROTECTION COMMITTEE	6
1.5.2	ECO-DEVELOPMENT COMMITTEE	6
1.5.3	SELF-HELP GROUPS.....	7
1.5.4	BENEFICIARY GROUP OUTSIDE FOREST AREAS.....	7
1.6	NON-GOVERNMENTAL ORGANIZATIONS.....	7
1.7	EXTENSION WORKERS.....	8
1.8	DIVISIONAL MANAGEMENT UNIT	8
1.9	FIELD MANAGEMENT UNIT	8
2	ACCOUNTING PRINCIPLES AND PROCEDURE.....	11
2.1	INTRODUCTION	11
2.2	OBJECTIVE	11
2.3	REMOVAL OF DOUBTS	11
2.4	STANDARDS OF FINANCIAL PROPRIETY.....	11
2.5	CONTROL OF EXPENDITURE	12
2.6	RECONCILIATION OF ACCOUNTS	12
2.7	INTERNAL CHECKS AGAINST IRREGULARITIES, LOSS, FRAUD ETC.....	12
2.8	MAINTENANCE OF ACCOUNTS AND RETURNS	12
2.9	ACCOUNTS OF DMU	13
2.9.1	ACCOUNTING SYSTEM	13
2.9.2	BOOKS OF ACCOUNTS.....	13
2.9.3	FUND MANAGEMENT.....	14
2.9.4	CASH TRANSACTIONS AND THE CASH BOOK.....	14
2.9.5	BANK TRANSACTIONS.....	15
2.9.6	JOURNALS	16
2.9.7	PAYMENTS FOR PROCUREMENT / WORKS	16
2.9.8	BANK RECONCILIATION STATEMENT.....	16
2.9.9	GENERAL LEDGER	17
2.9.10	GRANTS LEDGER.....	17
2.9.11	HEADS OF ACCOUNTS.....	17
2.9.12	RETENTION OF RECORDS.....	17
2.10	ACCOUNTS OF FMU	17
2.11	ACCOUNTS AT FPC/EDC LEVEL.....	19
2.12	AUDIT.....	20
ANNEXURE - I	25
	SUPPLEMENTARY GUIDELINES FOR ACCOUNTING PROCEDURE & FUND FLOW MECHANISM	25
ANNEXURE – II	29
	CODES FOR RECEIPTS AND EXPENDITURE HEADS	29
ANNEXURE - III	33
	DETAILED CODES FOR RECEIPTS HEADS.....	33
ANNEXURE – IV	35
	DETAILED CODES FOR EXPENDITURE HEADS.....	35

FORM 1 - REGISTER OF CHEQUES RECEIVED.....	47
FORM 2 - MONEY RECEIPT	48
FORM 3 - STOCK REGISTER OF MONEY RECEIPTS	49
FORM 4 - FIXED DEPOSIT / TERM DEPOSIT REGISTER.....	50
FORM 5 - REGISTER OF CHEQUES ISSUED.....	51
FORM 6 - JOURNAL VOUCHER.....	52
FORM 7 - JOURNAL REGISTER	53
FORM 8 - ADVANCE REQUISITION FORM	54
FORM 9 - REGISTER OF MISCELLANEOUS ADVANCES PAID	55
FORM 10 - REGISTER OF GRANTS PAID AND UCS RECEIVED	56
FORM 11 - REGISTER OF FIXED ASSET	57
FORM 12 - CERTIFICATE OF PAYMENT.....	58
FORM 13 - INCOME TAX / SALES TAX DEPOSIT REGISTER.....	59
FORM 14 - REGISTER OF BILLS RECEIVED FROM FMU.....	60
FORM 15 - REGISTER OF CHEQUES ISSUED TO FPC/EDC.....	61
FORM 16 - REGISTER OF GRANTS RECEIVED AND UC SUBMITTED	62
FORM 17 - REQUISITION FOR ADVANCE	63
FORM 18 – DEBIT VOUCHER	64
FORM 19 – MUSTER ROLL FORM	65

Abbreviations

a/c	Account
AAP	Annual Action Plan
ACF	Assistant Conservator of Forests
ACS	Additional Chief Secretary
ADFO	Assistant DFO
APD	Additional Project Director
APO	Annual Plan of Operations
APPCF	Additional Principal Chief Conservator of Forests
APR	Annual Progress Report
AR	Annual Report
BG	Beneficiary Group
BRS	Bank Reconciliation Statement
CA	Chartered Accountant
CAG	Comptroller & Auditor General of India
CAO	Chief Accounts Officer
CCF	Chief Conservator of Forests
CDA	community development activities
CDF	Community Development Fund
CEO	Chief Executive Officer
CF	Conservator of Forests
CPD	Chief Project Director
Cr	Credit
CS	Chief Secretary
CWLW	Chief Wildlife Warden
CW-PSS	Component-Wise Project Status Sheet
DA	Dearness Allowance
DCF	Deputy Conservator of Forests
DDO	Drawing & Disbursing Officer
DFO	Divisional Forest Officer
DGS&D	Directorate General of Supplies & Disposals
DMU	Divisional Management Unit
Dr	Debit
DR/Fr	Deputy Ranger/ Forester
E & F	Environment and Forests
EC	Executive Committee
EDC	Eco Development Committee
EIRR	Economic Internal Rate of Return
Eoi	Expression of Interest

EW	Extension Worker
FD	Fixed Deposits
FDDP	Forest Dwellers Development Plan
FG	Forest Guard
FI	Financial Institution
FMS	Financial Management System
FMU	Field Management Unit
FPC	Forest Protection Committee
Fr	Forester
FY	Financial Year
GB	Governing Body
GIS	Geographical Information System
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
HAG	Higher Administrative Grade
HoFF	Head of Forest Force
HPC	High Power Committee
HR	Human Resource
HRA	House Rent Allowance
HRD	Human Resource Development
IFS	Indian Forest Service
IGA	Income Generation Activities
IT	Information Technology
ITES	Information Technology enabled Services
JFM	Joint Forest Management
JICA	Japan International Cooperation Agency
JPD	Joint Project Director
JPY	Japanese Yen
LTC	Leave Travel Concession
M&E	Monitoring & Evaluation
MFI	Micro Finance Institutions
MIS	Management Information System
MoD	Minutes of Discussion
MoU	Memorandum of Understanding
MPR	Monthly Progress Report
NGO	Non-Government Organization
ODA	Official Development Assistance
OM	Operation Manual
PA	Protected Area
PAR	Performance Appraisal Report
PB	Pay Band
PCCF	Principal Chief Conservator of Forests
PCR	Project Completion Report
PD	Project Director
PF	Provident Fund

PIO	Public Information Officer
PMC	Project Management Consultant
PMU	Project Management Unit
PR	Public Relations
PRA	Participatory Rural Appraisal
PSR	Project Status Report
QPR	Quarterly Progress Report
RC	Reimbursement Claim
RO	Range Officer
RRA	Rapid Rural Appraisal
Rs.	Rupees
RTI	Right to Information
SC	Scheduled Caste
SHG	Self Help Group
SoE	Statement of Expenditure
ST	Scheduled Tribe
TA	Traveling Allowance
TAN	Tax Account Number
TDS	Tax Deducted at Source
TOR	Terms of Reference
TPOFA	Tree Planting Outside Forest Areas
UC	Utilization Certificate
VAT	Value Added Tax
WB	West Bengal
WBAAS	West Bengal Audit & Accounts Service
WBFBCP	West Bengal Forest and Biodiversity Conservation Project
WBFBCS	West Bengal Forest and Biodiversity Conservation Society
WBFD	West Bengal Forest Department
WBFR	West Bengal Financial Rules
WBFS	West Bengal Forest Service
WP	Working Plans

Chapter 1

1 GENERAL INFORMATION

1.1 INTRODUCTION

Government of West Bengal (GoWB) has received a loan from the Japanese International Cooperation Agency (JICA) through Government of India (GoI) for implementation of West Bengal Forest and Biodiversity Conservation Project (hereinafter called “the Project”) across all districts of West Bengal. The 8 year Project with an outlay of Rs. 406.00 crore (JPY 7511.00 million) involves taking up activities in the field of Afforestation, Biodiversity Conservation, Institutional Capacity Development and Community Development. The project also envisages active involvement of NGOs in the field of community mobilization & development; expert individuals, agencies and institutions in technical and specialized fields.

1.2 MODE OF IMPLEMENTATION

The Project is to be implemented through an autonomous Society named “West Bengal Forest and Biodiversity Conservation Society” (hereinafter called “the Society”). The Society has been registered under West Bengal Societies Registration Act, 1961, on 19th July, 2012, at Kolkata vide Registration Number S/1L/93991 of 2012-2013, dated 19.07.2012. The present office of the Society is located at Aranya Bhawan, Block–LA-10A, Sector–III, Salt Lake City, Kolkata-700098, West Bengal.

The Project Management Unit (PMU) under Society will be in-charge of the overall managerial tasks of the Project. Various offices of the West Bengal Forest Department (WBFD) at the Circle, Division and Range levels will implement the Project. At the field level, Division Management Units (DMU) and Field Management Units (FMU) will be established. The Forest Protection Committees (FPC) and Eco-Development Committees (EDC), formed as per the extant resolutions/regulations issued by GoWB shall implement the Community Development Activities. Income Generation Activities shall be undertaken through Self-Help Groups (SHGs) from within the members of FPCs/EDCs.

1.3 DIVISIONAL MANAGEMENT UNIT

The Project would be implemented at the level of Forest Division by the office of concerned Divisional Forest Officer (DFO). For the purpose of WBFBCP, this level has been designated as “Divisional Management Unit” (DMU) vide Department of Forest Resolution no. 2623-For/G/6M-38/12 dated 21.12.2012. The DFO will be the Head of the DMU and would coordinate and facilitate implementation of project under the guidance of the PMU. DFO would be supported by the subordinate staff of the Division for day to day office functioning. This unit will have the following structure:

1. Divisional Forest Officer (DFO) – Head of DMU
2. Asst. DFO / Assistant Conservator of Forests (ACF).

3. Any other Office Staff the DFO may designate for the Project.

A maximum of 2 Supporting Skilled and 1 Semi skilled Staff, to work as Accountant, Computer Operator cum Office Assistant and Office Attendant, may be hired by the DMU under the Project through a Service provider, under the guidance of the PMU.

DMUs will receive project funds directly from the PMU for the implementation of the Project and disburse it to Project implementers such as FMU, FPCs, EDCs, SHGs and NGOs. The DMUs will supervise the activities of those Project implementers and assist the PMU in planning, fund management, work progress monitoring and documentation at the field level. DMU will report to PMU with copies marked to their respective Circle-in-Charge (Chief Conservator of Forests / Conservator of Forests).

1.4 FIELD MANAGEMENT UNIT

All implementing Range Offices of the DMU are designated as the “Field Management Unit” (FMU) vide Department of Forest Resolution no. 2623-For/G/6M-38/12 dated 21.12.2012. The concerned Range Officer in charge of the Range will head the FMU, supported by the Foresters and Forest Guards of the Range. FMU shall ensure Project implementation at the range level and will have following major functions:

- i. Execution and supervision of works, including hiring of adequate labour etc.
- ii. Technical advice and support to FPCs, EDCs, and SHGs etc. at the village level.
- iii. Prepare technical papers, reports, plans and maps etc.

The FMU will prepare the site specific development plans, prepare necessary materials, undertake the works and document the physical and financial progress.

1.5 STRUCTURE AT VILLAGE LEVEL

Most of project activities at the village level shall be undertaken in Joint Forest Management (JFM) mode. These activities shall be started with Community Mobilization. Project activities shall be undertaken by following peoples’ bodies:

- i. Forest Protection Committees (FPCs)
- ii. Eco Development Committees (EDCs)
- iii. Self-Help Groups (SHGs)
- iv. Beneficiary Groups (BGs)

1.5.1 FOREST PROTECTION COMMITTEE

Forest Protection Committee (FPC) is people’s body formed, in order to ensure adequate and quality community participation for forest protection and management. FPCs are formed and governed in accordance with the JFM resolutions (Resolution No. 5969-For dated 03.10.2008 for North West Bengal, Resolution No. 5970-For dated 03.10.2008 for DGHC Areas, Resolution No. 5971-For dated 03.10.2008 for South West Bengal). Activities under the components of Afforestation, Biodiversity and Community Development shall be conducted in 550 FPCs (450 in South West Bengal and 100 in North West Bengal).

1.5.2 ECO-DEVELOPMENT COMMITTEE

Eco Development Committee (EDC) is people’s body formed as per the Resolution No. 3841-For/d/11M-7/95, dated 26.06.1996 on Eco-Development Committees in Protected Areas, where land belongs to Protected Area (declared as per the provision of

Wild Life Protection Act 1972). EDC functions to ensure adequate and quality community participation for protection and management of Protected Area including wildlife. Biodiversity Conservation component shall be undertaken in 50 EDCs in North West Bengal.

1.5.3 SELF-HELP GROUPS

SHGs formed from the household members of the FPCs and EDCs in order to improve their livelihoods through IGA, will be encouraged and their skill sets upgraded to undertake suitable income generating activity. SHGs shall be formed as per the laid down guidelines by GoWB in order to facilitate the Bank linkages.

1.5.4 BENEFICIARY GROUP OUTSIDE FOREST AREAS

The component of “Tree Planting Outside Forest Areas” (TPOFA) will be implemented in available government land with the objective of mitigating the biotic pressure on forest by increasing forest resources from outside recorded forest area in accordance with the State Resolution for Social Forestry issued vide Government Order 2914-For/D/6m-3154-dt 22/07/1986. Plantation sites will be managed by Beneficiary Groups (BGs) (comprising of economically backward people and Schedule Caste and Tribe), selected by the Executive Committee (EC) formulated in each selected beneficiary village.

1.6 NON-GOVERNMENTAL ORGANIZATIONS

Non-Governmental Organizations (NGOs) shall be hired by DMU with approval of PMU on a contractual basis to undertake micro planning, microfinance, social mobilization and institution building activities and to provide support for income generation activities. The NGOs, broadly speaking, shall be engaged for the following set of activities:

- i. To suitably and adequately mobilize FPCs/EDCs members for various activities of the project.
- ii. To hold several Participatory Rural Appraisal (PRA) exercises for community consultation for sub groups such as SC/ST, women group etc.
- iii. To prepare Micro Plan including Forest Dwellers Development Plan of the village under the guidance of DMUs after adequate PRA exercises and sufficient sensitization of the FPCs/EDCs members.
- iv. To develop capabilities among the FPCs/EDCs members to coordinate, manage and monitor and evaluate the progress of various components and activities of the project against the intended project objectives.
- v. Identification/selection of SHGs and assisting SHGs in preparing plans and properly executing chosen micro enterprise activities.
- vi. To support preparing feasible business plans for SHGs.
- vii. To assist in adequately orienting and sensitizing the other NGOs/ experts, functionaries of various line departments and independent agencies actively working in the project village for establishing effective inter-sectoral linkages.
- viii. To coordinate and liaison with technical and vocational training institutes available in the region for adequate capacity building of the FPCs/EDCs formed in the project.
- ix. To assist DMUs/FMUs in monitoring the progress of community development activities and IGAs in line with the Project
- x. To generate adequate skills in the community to realize and sustain the benefits of the project in their lives.
- xi. To explore forward linkages for SHG executed micro-enterprise, identify market avenues and develop suitable interface mechanism.

- xii. To explore possibility of up scaling and linkaging with Micro Finance Institutions/Rural Banks.

The NGOs will be employed by selection through open competition. The qualification, procedure and process of selection and appointment for each post shall be as decided and approved by the PMU. PMU shall prepare the guidelines and specific Terms of Reference with regard to procurement of NGOs for the project. The general eligibility criteria for NGOs shall include:

- i. Should be registered under the Indian Societies Registration Act / Indian Trust Act / Company Act for a minimum of five years.
- ii. Proven experience of working for two/ three years in relevant sector
- iii. Scale of operation during the previous two years should be at least 25% of value of the Project Activities proposed to be handled by NGOs.
- iv. Field presence for at least two years in the district in which the concerned FMUs are located.

1.7 EXTENSION WORKERS

In the Project it is proposed to hire Extension Workers (EWs) from the project villages to support undertaking various activities by FPCs/ EDCs such as record keeping, accounting etc. The payment for these workers shall be borne by the Project during the Project implementation period. There will be one extension worker for 5 FPCs/ EDCs. The required qualification for extension worker shall be young (preferably within 30 years of age), an active member of FPCs/ EDCs and be atleast class 8th pass. After the Project completion, FPCs/ EDCs may continue services of extension workers at their own cost. Suitable eligibility criteria, selection procedure, quantum and method of remuneration, performance appraisal etc. would be decided by the PMU for EWs.

1.8 DIVISIONAL MANAGEMENT UNIT

The Project would be implemented at the level of Forest Division by the office of concerned Divisional Forest Officer (DFO). For the project purpose, this level is designated as “Divisional Management Unit” (DMU). The DFO, as the Head of the DMU will coordinate and facilitate implementation of project under the guidance of the PMU.

The roles and responsibilities of the Head DMU shall be to manage, control and supervise effective implementation of the Project at Division level, facilitate reporting, information flow, financial transactions regarding the Project, provide technical guidance to FMUs, engage NGOs and other such support systems as and when required, coordinate with other departments and agencies at the District Level etc.

1.9 FIELD MANAGEMENT UNIT

Each Range Office of the project is designated as the “Field Management Unit” (FMU). The concerned Range Officer in charge of the Range, as head of FMU, will ensure Project implementation at the range level and will have following major functions:

- i. Execution and supervision of works, including hiring of adequate labour etc.
- ii. Technical advice and support to FPCs, EDCs, and SHGs etc. at the village level.
- iii. Prepare technical papers, reports, plans and maps etc.

- iv. Prepare the site specific development plans, prepare necessary materials, undertake the works and document the physical and financial progress.

The Deputy Ranger/Forester/ Forest Guard of the Forest Beat in which the Project Village lies, shall perform all such duties and functions as are assigned as per the extant Government Resolutions on JFM.

If felt necessary, other forest personnel posted in the Range may also be engaged in specific functions related to the Project namely to assist in administrative matters, assist and guide FPCs/EDCs in administration and account management, consolidate and submit accounting document and prepare and submit FPC/EDC wise progress report, baseline surveys, assist the community in forming FPC/EDC/SHG, facilitate PRA, assist FPC/EDC in formulating Micro Plan and compile the Micro Plan, prepare detailed annual work plan and cost estimate for each Micro Plan, supervise implementation of Micro Plan, initiate participatory monitoring capacity building of FPC/EDC/SHG etc.

Chapter 2

2 ACCOUNTING PRINCIPLES AND PROCEDURE

2.1 INTRODUCTION

Transparency and accountability are the main criteria associated with the handling of any public fund. Keeping this in view and for the sake of financial propriety and discipline, the following accounting principles for conduct of business and maintenance of accounts of the West Bengal Forest and Biodiversity Conservation Society (WBFBCS) have been formulated. The accounting principles to be followed by WBFBCS shall broadly be in conformity with the West Bengal Financial Rules (WBFR), unless otherwise specified in the Operational Manual (OM).

The Chief Project Director, being the Chief Executive Officer (CEO) of the Society, shall have overall responsibility for adherence to these Principles, which may be reviewed and modified whenever felt necessary with the approval of the Governing Body.

2.2 OBJECTIVE

The objectives of the Accounting Procedure are:

- To introduce necessary system for finance, purchases, accounts and audit;
- To record transactions on principles of commercial accounting;
- To introduce standard forms and formats, with codified heads of account;
- To introduce Management Information System (MIS) for decision making, corrective action and generating basic data for submission to appropriate authorities;
- To maintain records of the Assets and Liabilities, income and expenditure account and various Receipts & Payments account of the Society;
- To exercise internal control and check on transactions of the Society;

2.3 REMOVAL OF DOUBTS

Where doubt arises as to the interpretation of any of the provisions provided herein, the matter shall be referred to the Chief Project Director (CPD), who shall resolve the issue, based on the principles governing the Project and the spirit of WBFR. The CPD may also refer the matter to the Finance Department, GoWB, if required.

2.4 STANDARDS OF FINANCIAL PROPRIETY

As a general rule, no authority may incur any expenditure or enter into any liability involving expenditure from Project Funds until the expenditure has been sanctioned by general or specific orders of the Competent Authority and the expenditure has been provided for in the authorized grants and appropriations.

Unless otherwise expressly authorized, moneys shall not be withdrawn from the Project accounts for investment or deposit elsewhere, without the consent of the Chief Project Director.

Funds shall be withdrawn only if required for immediate eligible payment and the expenditure or payment is authorized under any provision as stated herein, or by any general or specific order of a Competent Authority.

Every functionary incurring or authorizing expenditure from Project Funds should be guided by highest standards of financial propriety. Every functionary should also enforce financial order and strict economy at every step and see that all relevant rules and regulations are observed by his own office and his subordinate authorities. The following general principles should be properly emphasized:

- Every functionary is expected to exercise the same vigilance in respect of expenditure incurred from Project Funds and Public Money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- The expenditure should not be, prima facie, more than that the occasion demands.
- No authority should exercise its power of sanctioning expenditure to pass an order which will be, directly or indirectly, to its own advantage.

2.5 CONTROL OF EXPENDITURE

The PMU and respective Heads of DMU/FMU shall see not only that the total expenditure is within the limits of authorized appropriation but also that the funds allotted are expended in public interest and upon objects for which the money was provided. (S)He must be in a position to assume responsibility for expenditure incurred and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

2.6 RECONCILIATION OF ACCOUNTS

The respective Heads of FMUs and DMUs shall arrange regular reconciliation of expenditure and revenue with the DMU and PMU, respectively. Any error detected shall be got corrected without delay.

2.7 INTERNAL CHECKS AGAINST IRREGULARITIES, LOSS, FRAUD ETC.

In discharge of his ultimate responsibility for the administration of grants or appropriations or a part thereof, placed at his disposal, the PMU and every Head of DMU/FMU, must satisfy himself not only that adequate machinery exists within the organization for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money and stores, but also that the checks are effectively applied.

2.8 MAINTENANCE OF ACCOUNTS AND RETURNS

Every functionary whose duty it is to prepare and render any accounts and returns in respect of Project Funds or Stores, shall be personally responsible for their completeness and strict accuracy and their dispatch within the prescribed time schedule.

An officer who signs or countersigns a certificate shall be personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may be reasonably expected to be aware of them.

2.9 ACCOUNTS OF DMU

Heads of DMUs are authorized to open and maintain Saving Bank account in a nationalized bank for the corresponding DMU, in order to deposit and manage the advances received from the Society and that such bank accounts will be operated by the Heads of the DMU following the accounting procedure described herewith and approved by the Governing Body of the Society.

The DMU will receive project fund from PMU for the execution of the works under WBFBC Project and disburse it to project implementers, such as FMUs, FPCs, EDCs, SHGs and NGOs. The rules and the regulations of the State Government and instructions issued by PMU from time to time will be followed by the Heads of DMU in execution of the works of the WBFBC Project.

The Heads of DMU will maintain monthly accounts and submit it and other record/reports to PMU. After the respective Action Plans are approved by the GB, the PMU shall take expeditious steps to release grants/advances in favour of the DMUs for execution of the programmes.

2.9.1 ACCOUNTING SYSTEM

- i. Double entry mercantile system of accounting shall be adopted by the DMU.
- ii. The financial year of the Society shall commence from the 1st April of each calendar year and will end on 31st March of the next calendar year.
- iii. All books of accounts shall be maintained by the respective Head of DMU/ FMU/ FPC/ EDC.
- iv. The maintenance of records shall be in such a way as to comply with requirement of extant Statutory Acts and Statutes.
- v. All the accounts shall be balanced and monthly trial balance shall be prepared within the first week of the subsequent month.

2.9.2 BOOKS OF ACCOUNTS

The primary books of accounts to be maintained shall be as follows:

- Cash Book
- Bank Book
- Journal Book
- General Ledger
- Grants Ledger

The following subsidiary registers shall also be maintained-

- Register of Drafts/Cheques received
- Stock Register of Cheque Books
- Register of Outgoing Cheques
- Stock Register of Money Receipt Books
- Register of Misc. Advances
- Tax Deducted at Source Register
- Fixed Assets Register
- Stock & Store Register
- Any other register that may be found necessary

A certificate regarding the number of pages contained in each Book and Register is to be furnished on the front page by the Head of DMU.

2.9.3 FUND MANAGEMENT

- i. Each DMU will prepare a detailed Receipt and Payment Account and Trial Balance for each month and send to PMU by 10th day of next month.
- ii. The DMUs on receipt of the cheques/ drafts from the PMU shall enter the same in the “Register of Cheques/ Drafts Received” (Form No. 1).
- iii. All funds received by the DMU shall be deposited in the “Saving Accounts” of a Nationalized Bank.
- iv. For meeting day to day administrative expenses, the DMU may maintain an imprest cash balance of Rs. 10000.00 (Rupees Ten thousand) only with a subordinate disburser to be designated by the Head of DMU.
- v. The DMU shall require the FMUs to submit their requisitions for funds FMC wise and Activity wise.
- vi. On receipt of the requisitions received from the FMUs, the DMU shall take steps to issue crossed cheques/ drafts in favour of the individual FPCs/EDCs and FMUs.
- vii. **The DMU should not issue funds in single cheque in favour of the FPC/EDC for the full requirement of the project work to be executed by the FPC/EDC. Funds may be released on monthly & quarterly basis on watching the progress of work done.**
- viii. The DMUs, on release of the funds, shall record the same in the “Grants Paid and UCs Received” register in Form No. 10.
- ix. Payments in connection with procurements or works shall be through crossed cheques only. A “Register of Outgoing Cheques” shall be maintained in Form No .5.
- x. Bank accounts of the DMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- xi. Advances such as the T.A. advance or advance for other purposes etc. may be sanctioned on "Advance Requisition Form" in Form No. 8 and an Advance Register for such miscellaneous advances shall be maintained in Form No. 9. If any such advance remains outstanding for more than four months, it may be recovered from the salary of the concerned officer with interest @ 18 % per annum.
- xii. Generally the programmes will be executed through the FPCs/EDCs and in some cases through the Head of FMU. It may also become necessary in certain cases to execute the programmes through the NGOs, contractors or firms. In such cases no advances should be paid to the contractors, NGOs or firms. Payments shall be made to them through their pre-audited works bills only.

2.9.4 CASH TRANSACTIONS AND THE CASH BOOK

- i. Cash purchases may be permitted for a sum not exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only in case of emergency out of the imprest kept in the office. For payment exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only, account payee cheques will be issued.
- ii. A separate Cash Book for the funds advanced by the PMU should be maintained in the DMU & the project transactions should not be mixed with other transactions.
- iii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of DMU.
- iv. Funds received on behalf of the DMU and the expenditures & advances made are to be recorded in the Cash Book.

- v. The Cash Book should be written on daily basis by the Accountant and all entries are to be attested regularly by the Head of DMU, who is also authorized to sign the Cash Book.
- vi. The Cash Book should be written in Ball Pen.
- vii. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Head of DMU.
- viii. Physical verification of Cash Balance should be made by an officer duly authorized by the Head of DMU at least once every month and his findings recorded in the Cash Book.
- ix. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.
- x. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- xi. Each DMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.

2.9.5 BANK TRANSACTIONS

- i. All Cheques/Bank Drafts etc. received should be deposited immediately & not later than three days.
- ii. All Cheques issued shall bear the signature of the Officer(s) duly authorized for the purpose. Amount of the Cheque both in words & figures should be written in such manner that there should be no scope for interpolation.
- iii. All bank payments shall be made by crossed “Account Payee” Cheques except self-drawl for office cash requirements.
- iv. Bank statements are to be obtained by the 7th of every month for the preceding month’s transactions and bank reconciliation statement should be prepared for each of the Bank Accounts in operation. Such reconciliation should be reviewed for action wherever necessary.
- v. Cheque number of each of the Cheque issued should be mentioned in the Cash/Bank Book, while giving the narration of such payment.
- vi. Cheque/Draft, inward (receipts) and Cheque outward registers should be maintained to record all the incoming cheques with particulars in Form No. 1 and outgoing cheques with particulars in Form No. 5. These registers should be signed by the authorized signatory to the cheques.
- vii. Cheques shall be payable at any time within three months after the month of issue. If the currency of a Cheque should expire owing to its not being presented within the period of validity, it may be received back by the Society and cancelled and a new Cheque in lieu of it may be issued. In case such a Cheque is not returned due to loss etc., the entry will be made in cash book. The bank drawn on should be required to furnish a non-payment certificate as under:

*“Certified that Cheque NoDt..... for Rs.
 (Rupees) reported by the
 of the WBFBC Society to have been drawn by
 him on this bank in favour of
 has not been paid and will not be paid if
 presented hereafter.*

Bank Manager

- viii. When it is necessary to cancel a cheque, the cancellation must be recorded on the face of the Cheque and preserved for audit. If the Cheque is not in the DDO's possession, the bank drawn on should be immediately addressed to stop payment of the Cheque under intimation to the drawee requesting him to return the Cheque.
- ix. If the DMU is informed that a Cheque drawn by it has been lost by the drawee, the required non-payment certificate as noted above be obtained from the Branch Manager of the concerned bank after which it may consider to issue another Cheque.

2.9.6 JOURNALS

- i. Where any accounting effect is to be given without making any payment either in cash or through bank like adjustment of advances against final bills or rectification of mistakes etc., such effect can only be given through Journal Vouchers in Form No. 6.
- ii. After every Journal Voucher is prepared and approved, an entry of the same shall be made in the Journal Register. This will help to ensure that no Journal Voucher is missed which needs to be recorded.
- iii. The Journal Register shall be maintained in Form No. 7.
- iv. The Journal Voucher is to be prepared after taking approval of the Head of DMU. The voucher is to be serially numbered & filed along with all supporting vouchers.

2.9.7 PAYMENTS FOR PROCUREMENT / WORKS

- i. No advance to supplier or contractor shall be made unless specifically provided for under the terms and conditions prescribed for any procurement or work.
- ii. All payments shall be made against supporting vouchers/ bills in original.
- iii. The supporting bills/ vouchers which are passed for payment should be cancelled with rubber stamp "Paid and Cancelled" to prevent duplicate payment.
- iv. When supporting bills/ vouchers cannot be obtained for any expenses, certificate of payment is to be made by the person making such payment in Form No. 12 and the same is to be duly countersigned by DDO.

2.9.8 BANK RECONCILIATION STATEMENT

- i. Bank Reconciliation Statement (BRS) will be prepared on a monthly basis, in the following manner.

A	Balance as per Cash Book (Bank Column)
B	Add
	a) Cheques issued but not presented (list enclosed)
	b) Other credits included in Bank statement i.e., interest from deposits etc., if any, but not entered in Cash Book (Bank Column) (List enclosed)
C	Total
D	Less
	a) Cheques deposited in bank but not credited by bank as per statement.

- b) Bank charges not entered in Cash Book (Bank Column).
- c) Cheques dishonoured but not yet reflected in Cash Book (Bank Column) (List enclosed)

E Balance as per Bank Statement.

- ii. The BRS shall be prepared for every bank separately by the Accountant and produced before the Head of DMU for verification and signature.

2.9.9 GENERAL LEDGER

General Ledger is maintained to record individual account for each kind of income & expenditure other than Cash Account & Bank Account. This should ultimately help to prepare the monthly Trial Balance and other financial statements. General Ledger shall be in printed books and machine numbered. Entries in the General Ledger shall be posted on the basis of original entries recorded in the Cash Book and Journal Books. Connected Columns in the General Ledger shall have brief narration as contained in the Cash Book and Journal Book. In addition, subsidiary ledgers may be maintained to record details of various transactions to supplement the General Ledger. The General Ledger Account shall be maintained by the Accountant and reviewed periodically by the Head of DMU.

2.9.10 GRANTS LEDGER

A Control Register for the grants/advances paid and UCs received shall be maintained in Form No. 10. This is necessary to watch work progress in the field and submission of UC to the appropriate authority. This ledger also helps to know the outstanding UCs and ensure submission of the same by the recipients. Separate pages of register will be allotted to different recipients.

2.9.11 HEADS OF ACCOUNTS

The detailed Heads of Accounts shall be prescribed for the Project by the CPD. The Detailed Head of Account formulated and finalized based on funds allocated by JICA in various categories as per Minutes of Discussion (MOD) are annexed in Annexures I to IV. The Ledgers shall be prepared on the basis of these Heads of Accounts.

2.9.12 RETENTION OF RECORDS

- i. A separate Register shall be maintained in the DMU and assets created through deployment of WBFBC Society funds are to be noted there for the purpose of facilitating audit.
- ii. All the accounts, vouchers and documents relating to the procurement or work shall be preserved at the DMU for the purpose of audit and shall be open to audit engaged by the PMU.
- iii. Destruction of records/vouchers/documents shall take place only after obtaining specific approval of the PMU.

2.10 ACCOUNTS OF FMU

FMU will be created within the office of Range Officer (RO) and will function as field unit of DMU under the Society. The FMU will receive project fund from DMU for the execution of the works and disburse it to project implementers such as JFMCs, EDCs, SHGs and NGOs. The rules and the regulations of the State Government and instructions issued by PMU from time to time should be followed by concerned officers heading FMU in execution of the works of the WBFBC Project. The Heads of FMU will be authorized by the Heads of DMU to open and maintain Saving Bank account in a nationalized bank for FMU, in order to deposit and manage the advances received from the

Society. Such bank accounts will be operated by the Heads of the FMU following the accounting procedure described herewith and approved by the Governing Body of the Society. The Range Officers, as Heads of FMU will maintain monthly accounts and submit it and other record/reports to DMU.

- i. The FMUs are the units for execution of the project works individually (all works other than Community Development & IGA) and with the FPC/EDC participation (works of Community Development & IGA).
- ii. Each FMU will prepare a detailed Receipt and Payment Account for each month and send to DMU by 5th day of next month.
- iii. The FMUs on receipt of the cheques/ drafts from the DMU shall enter the same in the "Register of Cheques/ Drafts Received" (Form No. 1).
- iv. All funds received by the FMU shall be deposited in the "Saving Accounts" of a Nationalized Bank.
- v. For meeting day to day administrative expenses, the FMU may maintain an imprest cash balance of Rs. 5000.00 (Rupees Five thousand) only.
- vi. The DMU shall require the FMUs to submit their requisitions for funds JFMC wise and Activity wise.
- vii. On receipt of the requisitions received from the FMUs, the DMU shall take steps to issue crossed cheques/ drafts in favour of the individual FPCs/EDCs and FMUs.
- viii. All cheques issued by the DMU in favour of the FPC/EDC shall be routed through the FMU. Before handing over the cheques to the FPC/EDC, Cheques should be entered in a register to be maintained in Form No. 15 for watching the progress of expenditure and preparation of works bills of the FPC/EDC.
- ix. The FMU shall be responsible for maintenance of all expenditures relating to the WBFBCP in respect of the works executed by them departmentally.
- xiii. Payments in connection with procurements or works shall be through crossed cheques only. A "Register of Outgoing Cheques" shall be maintained in Form No .5.
- xiv. Bank accounts of the FMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- x. Cash purchases may be permitted for a sum not exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only in case of emergency out of the imprest kept in the office. For payment exceeding Rs. 2500.00 (Rupees Two thousand five hundred) only, account payee cheques will be issued.
- xi. A separate Cash Book for the funds advanced by the DMU should be maintained in the FMU & the project transactions should not be mixed with other transactions.
- xii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of DMU.
- xiii. Funds received on behalf of the FMU and the expenditures & advances made are to be recorded in the Cash Book.
- xiv. The Cash Book should be written on daily basis and all entries are to be attested regularly by the Head of FMU, who is also authorized to sign the Cash Book.
- xv. The Cash Book should be written in Ball Pen.
- xvi. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Head of FMU.
- xvii. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.

- xviii. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- xix. Each FMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.
- xx. While Cash is withdrawn from the bank for expenditure, adequate arrangement should be made for safe custody of the Cash before disbursement.
- xxi. All necessary records like the bill register, register of wages, muster roll etc, where necessary should be followed.
- xv. All works done by the FPC/EDC and the FMU should be measured / check measured and bills to the effect prepared for submission to the DMU.
- xvi. For works executed through NGO or firm or Contractor, similar procedure of field visit, measurement / check measurement by the head of FMU should be undertaken and bills prepared in the same manner as indicated above.
- xvii. Crossed cheques issued in favour of such parties shall be paid through the FMU. The FMU on receipt of such Cheques should immediately disburse the same to the Party concerned and obtain & preserve necessary acknowledgement.
- xviii. The bill should be prepared as per the provisions contained in the rules and should bear the certificate that the work has been properly supervised, quality materials like seedlings and manure etc., utilized and works performed as per specification.
- xix. All bills prepared and sent to DMU should be recorded in a register, different pages being assigned to different FPC/EDC and to the FMU. After the bills are passed by the DMU, the amount for which the bills have been passed should be entered in the register.
- xx. For small procurements or petty works, if any, required procedures should be followed and all records and register to the effect should be maintained separately.
- xxi. All records and registers maintained in connection with the project works should be produced before the audit by the Chartered Accountants engaged by the PMU.
- xxii. No records of the FMU or of the FPC/EDC relating to WBFBCP works shall be destroyed without the prior permission of PMU.

2.11 ACCOUNTS AT FPC/EDC LEVEL

- i. The FPC/EDC shall operate its existing Savings Bank Account as the 'Community Development Fund' for depositing funds for Community Infrastructure Development activities and other allied activities.
- ii. A second Savings Bank Account shall be opened as 'Revolving Fund' for Income Generation Activities, in any Nationalized Bank or in the nearest Gramin Bank.
- iii. The two accounts of the FPC/EDC shall be operated jointly by the Forest Official (Member Secretary, FPC/ Joint Convener, EDC) and a Member of the Executive Committee, duly authorized by the Executive Committee.
- iv. For and on behalf of the FPC /EDC, its Member Secretary shall submit to DMU, through the concerned FMU, the requisition for release of fund. Such requisition should be drawn only in respect of sanctioned work programmes.
- v. FPC/EDC will receive fund from DMU by cheque only, through the respective FMU, against sanctioned work programmes of the Project.
- vi. Bank accounts shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- vii. A separate Cash Book for the funds advanced by the DMU should be maintained and the project transactions should not be mixed with other transactions.

- viii. The Cash Book should be maintained in printed forms with pages machine numbered. A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the Cash Book by the Head of FMU.
- ix. The Cash Book should be written on daily basis by the Treasurer and all entries are to be attested regularly by the Forest Official of the FPC/EDC, who is also authorized to sign the Cash Book.
- x. The Cash Book should be written in Ball Pen.
- xi. Any correction in the Cash Book should not be made by overwriting. The incorrect entry should be clearly scored off and correct entry made separately under attestation of the Forest Official.
- xii. In order to accomplish the approved work programme, funds to the extent necessary, will be withdrawn from the JFMC account, from time to time, through cheques to be issued jointly as stated above. However, the Cash balance in hand (at closing of any particular day) should never exceed Rs. 500/-.
- xiii. All withdrawals should be made through cheques only and not through withdrawal forms.
- xiv. The Forest Official of the FPC /EDC, on completion of works, will write WMNB and will prepare payment vouchers. These vouchers will be pre-audited by the respective Head of FMU on satisfactory completion and due checking of the works. Head of FMU, on receipt of the bill, shall inspect the site and conduct inspection and verification of work as per norms of the department, and issue appropriate passing orders.
- xv. The issue of cheque by the FPCs/EDCs shall be recorded in a register as prescribed in Form 1.
- xvi. All wage components should be paid to the Bank/Post Office accounts of the wage earner.
- xvii. In case of cash payments, the Treasurer will disburse the amount in presence of the Forest Official of FPC/EDC, who shall countersign the payment voucher at the time of disbursement.
- xviii. All necessary prescribed records like the bill register, register of wages, muster roll etc, where necessary should be followed.
- xix. All records and registers maintained in connection with the project works should be produced before the audit by the Chartered Accountants engaged by the PMU.
- xx. No records of the FPC/EDC relating to WBFBCP works shall be destroyed without the prior permission of PMU.

2.12 AUDIT

- i. The period of preservation of all records & registers in all units shall be Ten years.
- ii. The WBFBC Society at the PMU Level shall maintain a panel of Chartered Accountant Firms out of which an Internal Auditor/ Auditors shall be appointed after negotiation with the firm on the basis of the scope of work and their terms of reference. The Internal Auditor so appointed shall have the access to all records & registers maintained in the PMU as well as in the other units, if necessary. As the internal audit is intended to be only a financial audit, the Internal Auditor need not spend time on the managerial aspects, operational plans of the project.
- iii. The scope of work entrusted to the internal auditor shall be as follows:
 - a. Checking of daily cash, bank & journal transactions to ensure that the transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
 - b. Transactions are undertaken on proper authority.
 - c. Transactions are duly supported by proper supporting documents.

- d. Propriety of the transactions.
- e. Adherence to JICA/GOI guidelines & financial procedures formulated by the WBFBC Society.
- f. Checking the maintenance of book of accounts and records.
- g. Checking the Bank Reconciliation statements.
- h. Checking of investments, short term deposits etc. from time to time.
- i. Checking of component-wise, category-wise and account head-wise expenditures.
- j. Checking of compliance of various statutory provisions like Income Tax, VAT etc.
- k. Checking of the budget prepared.
- l. Suggesting revision in forms and formats from time to time as may be necessary.
- m. To conduct pre-audit for any payment, as instructed by PMU.
- iv. The Internal Auditor shall directly report to CAO every month by the 30th of the next month.
- v. The audit fees to be charged by the Internal Auditor shall be as approved by the Governing Body of the Society.
- vi. In addition to the Internal Auditor, the Society may consider to appoint an Audit Firm of Chartered Accountants from the panel maintained by it every year through negotiation to take up financial, physical & performance audit at all levels (PMU, DMU, FMU, FPC/EDC).
- vii. Audit by the Firm of Chartered Accountants shall include Value of Money Analysis, Economy, Efficiency and Effectiveness Audit. Physical Site Verification Audit/ Performance Audit would be undertaken as and when directed by the Chief Project Director. The Terms of Reference (TOR) while appointing the independent Chartered Accountant firm shall clearly indicate the scope of work which shall include the following:
 - a. Checking of all financial transactions with reference to delegation of power and adherence to the Operation Manual.
 - b. Independent Checking through third party or test certificate to ensure quality material procured and quality of work done.
- viii. The audit fees to be paid shall have to be approved by the Governing Body.
- ix. In order to keep a watch over the settlement of objections/observation of the Internal Auditors or the Accountant General included in the audit report, the PMU will maintain a Register for ensuring compliance to audit objections/observations. This Register will be checked by PD (Finance), at least once every quarter, to review the progress made on the settlement of outstanding audit objections.

ANNEXURES

ANNEXURE - I

Supplementary Guidelines for Accounting Procedure & Fund Flow Mechanism

General

1. Every DMU, FMU and FPC/EDC will be allotted a code for the purpose of assigning a unique code to a particular DMU/FMU/FPC/EDC.
2. The unique code shall be consist of a combination of group of “three letters” assigned to a particular DMU/FMU/FPC/EDC. The sequence to be followed would be as:

(Three letter code of DMU/ Three letter code of FMU/ Three letter code of Beat/ Three letter code of FPC, EDC)

Thus the Kurseong DMU will have the unique code as:

“KGN” (3 letter code)

The Panighata FMU of Kurseong DMU will have the unique code as:

“KGN /PNG” (6 letter code)

The Kolabari Beat of Panighata FMU of Kurseong DMU will have the unique code as:

“KGN /PNG/KOL” (9 letter code)

And the Kolabari FPC under Kolabari Beat of Panighata FMU of Kurseong DMU will have the unique code as

“KGN/ PNG/ KOL/ KOL” (12 letter code)

3. Every voucher for payment will contain the unique code of the DMU/FMU/FPC, EDC e.g., a voucher of Panighata FMU for the month of August, 2013 will bear the no. as “17/ KGN/ PNG of Aug., 2013”.
4. Requisition for release of fund, including requisition for Imprest Cash shall be submitted in Form – 17.
5. All debit vouchers shall be prepared in Form – 18. The supporting M.R., wherever required, shall be prepared in Form – 19.

Fund Flow Mechanism

PMU to DMU

1. DMU will receive fund from PMU against sanctioned work programmes of WBFBCP for Implementation of the Project.
2. The concerned Head of DMU shall submit to the Chief Project Director, WBFBC Project, the requisition for release of fund. Such requisition should be drawn only in respect of sanctioned work programmes in Form – 17.
3. 3 copies of Form – 17 will be filled up and 2 copies will be submitted to the Chief Project Director, WBFBC Project, retaining one copy at DMU level. The copy at DMU level would be corrected subsequently as per the approved copy of the requisition at the PMU level. Each requisition shall bear the unique serial number with code of DMU (as prescribed above).
4. On receipt of the requisition, the Chief Project Director, WBFBC Project, will cause needful scrutiny of the same as per approved work plan.

5. On the basis of the approved requisition, funds shall be released in favour of the concerned DMU in the form of cheques/drafts issued by the PMU.
6. The Head of the DMU shall deposit the said fund in a Saving Bank Account of the DMU to be opened in a Nationalized Bank. The said account will be operated by the Head of DMU as notified by the Society, vide its Notification No. 114/ WBFBCP/ 7-1/13 dated 09.04.2013.

DMU to FMU

1. FMU will receive fund from DMU against sanctioned work programmes of WBFBCP for Implementation of the Project.
2. The Head of FMU shall submit to the concerned Head of DMU, the requisition for release of fund. Such requisition should be drawn only in respect of sanctioned work programmes in Form – 17..
3. 3 copies of Form – 17 will be filled up and 2 copies will be submitted to the Head of DMU, retaining one copy at FMU level. The copy at FMU level would be corrected subsequently as per the approved copy of the requisition at the DMU level. Each requisition shall bear the unique serial number with code of FMU (as prescribed above).
4. On receipt of the recommendation, Head of DMU will cause needful scrutiny of the same by such members/persons and in such manner as it deem fit, as per approved work plan.
5. On the basis of the approved requisition, funds shall be released in favour of the concerned FMU in the form of cheques/drafts issued by the Head of DMU.
6. The Head of the FMU shall deposit the said fund in a Saving Bank Account of the FMU to be opened in a Nationalised Bank. The said account will be operated by the Head of FMU as notified by the Society, vide its Notification No. 114/ WBFBCP/ 7-1/13 dated 09.04.2013.

DMU to FPC/EDC

1. For and on behalf of an FPC/EDC its Member Secretary shall submit to DMU, through the concerned Head of FMU, the requisition for release of fund. Such requisition should be drawn only in respect of sanctioned work programmes in Form – 17.
2. 3 copies of Form – 17 will be filled up and submitted to the Head of FMU, retaining one copy each at FPC/EDC and FMU level. The copies at FMU and FPC/EDC level would be corrected subsequently as per the approved copy of the requisition at the DMU level. Each requisition shall bear the unique serial number with code of FPC/EDC (as prescribed above).
3. While forwarding the requisition to the DMU, Head of FMU shall examine the same and record on it his recommendations or comments otherwise.
4. The Head of DMU will issue cheques for the approved amount on the basis of the approved requisitions in favour of each FPC/EDC and forward the Cheques/Demand Drafts (for all FPC/EDCs under the FMU which have placed the requisition for release of fund) to respective Head of FMU under a covering letter.
5. The cheques/drafts so received shall be deposited in one of the Saving Bank Accounts (either Community Development Fund or Revolving Fund, as the case may be) of the FPC/EDC to be maintained with a Nationalised Bank or a Gramin Bank. The said account will be operated jointly by the Forest Official (Member Secretary, FPC/Joint Convener, EDC) and a Member of the Executive Committee, duly authorized by the Executive Committee of the FPC/EDC as prescribed under the approved Accounting Procedure of the Society.

Three letter code of DMU

Sl. No.	Division	Code
1	24 Parganas N	PGN
2	24 Parganas S	PGS
3	Baikunthapur	BKP
4	Bankura N	BKN
5	Bankura S	BKS
6	Birbhum	BBM
7	BTR E	BTE
8	BTR W	BTW
9	Burdwan	BDN
10	Cooch Bihar	COB
11	Darjeeling	DJG
12	Durgapur	DGP
13	Howrah	HWH
14	Jalpaiguri	JPG
15	Jalpaiguri SF	JSF
16	Jhargram	JGM
17	Kangsawati N	KSN
18	Kangsawati S	KSS
19	Kharagpur	KGP
20	Kurseong	KGN
21	Malda	MLD
22	Medinipur	MDP
23	Nadia-Murshidabad	NMD
24	Panchet	PNT
25	Purulia	PRL
26	Purulia Extn.	PRE
27	Raigunj	RGJ
28	Rupnarayan	RPN
29	Siliguri SF	SSF
30	Wildlife I	WL1
31	Wildlife II	WL2
32	Wildlife III	WL3

ANNEXURE – II**Codes for Receipts and Expenditure Heads**

HEAD	CODE	DESCRIPTION
Section		
	01	Receipts Capital
	11	Expenditure Capital
	02	Receipts Revenue
	12	Expenditure Revenue
Receipts		
Major	101	Capital Grants
	102	Loans
	103	Other Capital Receipts
	201	Grants-in-Aid
	202	Taxes
	203	Interest
	204	Fines and Forfeitures
	205	Sale Proceeds
	206	Other Revenue Receipts
	301	Recovery of Advances
Sub-Major		
	11	State Government
	12	Central Government
	13	Other Sources
	21	VAT
	22	Income Tax
	23	Service Tax
	24	Professional Tax
	25	Other Taxes
	31	Interest from Banks
	32	Interest from Fixed Deposits
	61	GPF (S)
	62	GPF (R)
	63	CGIS
	64	GIS
	65	Security Deposits
	66	Earnest Money Deposits
	91	TA Advance
	92	Imprest
	93	Other Advances
Expenditure Heads		
Group	01	Reimbursable
	02	Non-Reimbursable
	03	Commitment Charge
Major	001	Procurement / Construction
	002	Administration Cost
Sub-Major	11	Afforestation and Allied Works
	12	Biodiversity Conservation
	13	Community Development

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

	14	Institutional Capacity Development
	15	Consulting Services
	21	Operational Costs
Minor	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal
	1A2	Plantation of Sal and Associate in South West Bengal
	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species
	1A4	Enrichment of Degraded Forests of South West Bengal through Coppice Regeneration
	1A5	Economic Plantation of Miscellaneous Species in North Bengal
	1A6	Plantation of Sal and Associates Species in North Bengal
	1B1	Strip Plantation in Road side/Canal side/Railway side
	1B2	Block Plantation In non-forest land
	1C1	Soil & Moisture Conservation in A1 Treatment
	1C2	Soil & Moisture Conservation in A2 Treatment
	1C3	Soil & Moisture Conservation in A3 Treatment
	1C4	Soil & Moisture Conservation in A4 Treatment
	1D1	Capital cost of setting up Hi-tech Central Nursery
	1D2	Capacity expansion of existing Hi-tech Central Nursery
	1D3	Production of 1 year old quality clone
	1D4	Production of 1 year old quality seedling
	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal
	2A2	Bamboo under-planting in Mahananda WS
	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills
	2B1	Elephant/ Gaur in the North and South West Bengal
	2B2	Leopard in the North Bengal
	2B3	Tiger in Sunderbans
	2B4	Smaller animals in the Central Bengal
	2C1	Inventory and status survey for butterflies in the North Bengal
	2C2	Status survey of Gaur and Leopard in the North Bengal foot hills
	2C3	Study of Tiger ecology for conservation
	2C4	Study of Elephant ecology for management
	2C5	Impact assessment for habitat management
	3A1	Meeting
	3B1	Microplan
	3C1	Income Generation Activities
	3D1	Community Infrastructure Development
	4A1	Survey of forest resources
	4A2	Survey of socio-economic conditions
	4B1	Package-I for Senior Officers
	4B2	Package-II for Middle and Junior level Officers
	4B3	Package-III for Junior level Officers and FRs
	4B4	Package-IV for Frontline staff and FPC/EDC/SHG
	4C1	Construction of Administrative Buildings
	4C2	Equipment for GIS/MIS
	4C3	Purchase of vehicles / motorbikes
	4C4	Miscellaneous management inputs
	4D1	Research work in Tree Improvement Programme (Tree Breeding)
	4D2	Field Research on Nursery and Plantation techniques and plantation models
	4E1	Mid-term Monitoring & Evaluation including periodic biodiversity & community development studies
	4F1	End-term Monitoring and Evaluation
	5A1	Project Management Consultant
	6P1	Overheads
	6P2	Other Expenses
	6P3	Advances

Detail	01	Advance Works	
	02	Nursery	
	03	Creation	
	04	Soil Work	
	05	Maint Y1	
	06	Maint Y2	
	07	Maint Y3	
	08	Coppice	
	09	MSC	
	11	Fence	
	12	Mobile Squad	
	13	Driving-off Operations	
	14	Capture/ Rescue	
	31	Study Tour	
	32	Training	
	33	Instructions	
	41	Beat Officer Office Complex (1)	
	42	Beat Officer Office Complex (2)	
	43	RO's Office Complex	
	44	Expansion of existing administrative building	
	45	Building at Salt Lake	
	46	Administrative Building at Siliguri	
	47	Pilot Project	
	48	Vehicles	
	49	Motorcycle	
	51	Incremental staff PMU	
	52	Incremental staff DMU	
	53	Extension Workers	
	54	Audit	
	55	PMU Salaries	
	56	PMU Operation costs	
	57	Other Operation costs	
	61	Nursery Technique Protocol	
	62	Plantation Model Protocol	
	71	Plantation Monitoring	
	72	Compensation	
	73	VAT	
	74	Service Tax	
	75	Other Taxes	
	76	Publications/ Publicity	
	Sub-Detail	01	Labour
		02	Material
		11	New Fence
		12	Old Fence
		13	Vehicle/Boat Purchase
		14	Vehicle/ Boat Hire
		15	Equipment
		16	Watch Tower
		19	Veterinary Services
		21	Study
		22	Meeting
		23	Microplan
		24	Revolving Fund
		25	NGO Services

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

31	Foreign Institute
32	Other States
33	Long Term
34	Short Term
35	Indian Institute
36	Field
37	PRA, microplan
38	Microfinance, Accounting
51	Skilled
52	Semi Skilled
53	PMU Audit
54	DMU Audit
55	FPC Audit
56	Office expenses
57	Office equipment
58	Travel expenses
61	Pay
62	Grade Pay
63	Dearness Allowance
64	House Rent Allowance
65	Adhoc Bonus
66	Other Allowance
67	Ration Allowance
68	WBH Scheme
69	Deputation Allowance
71	Professional Tax
72	Income Tax
73	GPF (S)
74	GPF (R)
75	CGIS
76	GIS
77	Medical reimbursement
81	Other Charges
82	Hire/ POL
83	Wages
84	RRT
91	Advances to Staff
92	Imprest
93	Grants/ Advances to DMU/ FMU/ FPC etc

ANNEXURE - III

Detailed Codes for Receipts Heads

Section		Major		Sub-Major	
Code	Description	Code	Description	Code	Description
01	Receipts Capital	101	Capital Grants	11	State Government
01	Receipts Capital	101	Capital Grants	12	Central Government
01	Receipts Capital	101	Capital Grants	13	Other Sources
01	Receipts Capital	102	Loans	11	State Government
01	Receipts Capital	102	Loans	12	Central Government
01	Receipts Capital	102	Loans	13	Other Sources
01	Receipts Capital	103	Other Capital Receipts	11	State Government
01	Receipts Capital	103	Other Capital Receipts	12	Central Government
01	Receipts Capital	103	Other Capital Receipts	13	Other Sources
02	Receipts Revenue	201	Grants-in-Aid	11	State Government
02	Receipts Revenue	201	Grants-in-Aid	12	Central Government
02	Receipts Revenue	201	Grants-in-Aid	13	Other Sources
02	Receipts Revenue	202	Taxes	21	VAT
02	Receipts Revenue	202	Taxes	22	Income Tax
02	Receipts Revenue	202	Taxes	23	Service Tax
02	Receipts Revenue	202	Taxes	24	Professional Tax
02	Receipts Revenue	202	Taxes	25	Other Taxes
02	Receipts Revenue	203	Interest	31	Interest from Banks
02	Receipts Revenue	203	Interest	32	Interest from Fixed Deposits
02	Receipts Revenue	204	Fines and Forfeitures	00	
02	Receipts Revenue	205	Sale Proceeds	00	
02	Receipts Revenue	206	Other Revenue Receipts	61	GPF (S)
02	Receipts Revenue	206	Other Revenue Receipts	62	GPF (R)

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

02	Receipts Revenue	206	Other Revenue Receipts	63	CGIS
02	Receipts Revenue	206	Other Revenue Receipts	64	GIS
02	Receipts Revenue	206	Other Revenue Receipts	65	Security Deposits
02	Receipts Revenue	206	Other Revenue Receipts	66	Earnest Money Deposits
02	Receipts Revenue	301	Recovery of Advances	91	TA Advance
02	Receipts Revenue	301	Recovery of Advances	92	Imprest
02	Receipts Revenue	301	Recovery of Advances	93	Other Advances

ANNEXURE – IV

Detailed Codes for Expenditure Heads

Section Code	Description	Group Code	Description	Major Code	Description	Sub-Major Code	Description	Minor Code	Description	Detail Code	Description	Sub-Detail Code	Description
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	07	Maint Y3	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A1	Plantation of High Yielding Eucalyptus hybrid clones in South West Bengal	07	Maint Y3	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	07	Maint Y3	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A2	Plantation of Sal and Associate in South West Bengal	07	Maint Y3	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	03	Creation	01	Labour

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	07	Maint Y3	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A3	Plantation of Quick Growing Small Timber, Fuel & Fodder Species	07	Maint Y3	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A4	Enrichment of Degraded Forests of South West Bengal through Coppice Regeneration	08	Coppice	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A4	Enrichment of Degraded Forests of South West Bengal through Coppice Regeneration	08	Coppice	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A4	Enrichment of Degraded Forests of South West Bengal through Coppice Regeneration	09	MSC	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A4	Enrichment of Degraded Forests of South West Bengal through Coppice Regeneration	09	MSC	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	07	Maint Y3	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1A5	Economic Plantation of Miscellaneous Species in North Bengal	07	Maint Y3	02	Material

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1B2	Block Plantation In non-forest land	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1B2	Block Plantation In non-forest land	07	Maint Y3	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1B2	Block Plantation In non-forest land	07	Maint Y3	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1C1	Soil & Moisture Conservation in A1 Treatment	04	Soil Work	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1C2	Soil & Moisture Conservation in A2 Treatment	04	Soil Work	02	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1C3	Soil & Moisture Conservation in A3 Treatment	04	Soil Work	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1C4	Soil & Moisture Conservation in A4 Treatment	04	Soil Work	02	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D1	Capital cost of setting up Hi-tech Central Nursery	00		01	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D1	Capital cost of setting up Hi-tech Central Nursery	00		02	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D2	Capacity expansion of existing Hi-tech Central Nursery	00		01	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D2	Capacity expansion of existing Hi-tech Central Nursery	00		02	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D3	Production of 1 year old quality clone	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D3	Production of 1 year old quality clone	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D3	Production of 1 year old quality clone	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D3	Production of 1 year old quality clone	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D4	Production of 1 year old quality seedling	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D4	Production of 1 year old quality seedling	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D4	Production of 1 year old quality seedling	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	11	Afforestation and Allied Works	1D4	Production of 1 year old quality seedling	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	01	Advance Works	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	01	Advance Works	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	05	Maint Y1	02	Material

ACCOUNTS MANUAL FOR DMU/FMU

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A1	Grassland restoration and fodder tree planting in PAs in the North Bengal	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	01	Advance Works	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	01	Advance Works	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A2	Bamboo under-planting in Mahananda WS	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	02	Nursery	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	02	Nursery	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	01	Advance Works	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	01	Advance Works	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	03	Creation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	03	Creation	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	05	Maint Y1	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	05	Maint Y1	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	06	Maint Y2	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2A3	Fodder tree planting after removal of maling bamboo in PAs in the hills	06	Maint Y2	02	Material
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	11	Fence	11	New Fence
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	11	Fence	12	Old Fence
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	12	Mobile squad	13	Vehicle/Boat Purchase
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	12	Mobile squad	14	Vehicle/ Boat Hire
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	12	Mobile squad	15	Equipment

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	12	Mobile squad	16	Watch Tower
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	12	Mobile squad	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	13	Driving-off operation	14	Vehicle/ Boat Hire
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	13	Driving-off operation	15	Equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	13	Driving-off operation	16	Watch Tower
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B1	Elephant/ Gaur in the North and South West Bengal	13	Driving-off operation	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B2	Leopard in the North Bengal	14	Capture/ Rescue	14	Vehicle/ Boat Hire
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B2	Leopard in the North Bengal	14	Capture/ Rescue	15	Equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B2	Leopard in the North Bengal	14	Capture/ Rescue	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	11	Fence	11	New Fence
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	11	Fence	12	Old Fence
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	12	Mobile squad	13	Vehicle/Boat Purchase
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	12	Mobile squad	14	Vehicle/ Boat Hire
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	12	Mobile squad	15	Equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B3	Tiger in Sunderbans	12	Mobile squad	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B4	Smaller animals in the Central Bengal	14	Capture/ Rescue	14	Vehicle/ Boat Hire
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B4	Smaller animals in the Central Bengal	14	Capture/ Rescue	15	Equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B4	Smaller animals in the Central Bengal	14	Capture/ Rescue	01	Labour
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B4	Smaller animals in the Central Bengal	14	Capture/ Rescue	19	Veterinary Services
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2B4	Smaller animals in the Central Bengal	14	Capture/ Rescue	25	NGO Services
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2C1	Inventory and status survey for butterflies in the North Bengal	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2C2	Status survey of Gaur and Leopard in the North Bengal foot hills	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2C3	Study of Tiger ecology for conservation	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2C4	Study of Elephant ecology for management	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	12	Biodiversity Conservation	2C5	Impact assessment for habitat management	00		21	Study

ACCOUNTS MANUAL FOR DMU/FMU

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	13	Community Development	3A1	Meeting	00		22	Meeting
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	13	Community Development	3B1	Microplan	00		23	Microplan
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	13	Community Development	3C1	Income Generation Activities	00		24	Revolving Fund
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	13	Community Development	3C1	Income Generation Activities	00		25	NGO Services
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	13	Community Development	3D1	Community Infrastructure Development	00		00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4A1	Survey of forest resources	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4A2	Survey of socio-economic conditions	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B1	Package-I for Senior Officers	31	Study tour	31	Foreign Institute
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B1	Package-I for Senior Officers	31	Study tour	32	Other States
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B2	Package-II for Middle and Junior level Officers	32	Training	33	Long Term
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B2	Package-II for Middle and Junior level Officers	32	Training	34	Short Term
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B3	Package-III for Junior level Officers and FRs	32	Training	35	Indian Institute
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B3	Package-III for Junior level Officers and FRs	33	Instructions	36	Field
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B4	Package-IV for Frontline staff and FPC/EDC/SHG	32	Training	37	PRA, microplan
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4B4	Package-IV for Frontline staff and FPC/EDC/SHG	32	Training	38	Microfinance, Accounting
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	41	Construction of Beat Officer Office Complex (1)	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	42	Construction of Beat Officer Office Complex (2)	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	43	Construction of RO's Office Complex	00	

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	44	Expansion of existing administrative building	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	45	Building at Salt Lake	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C1	Construction of Administrative Buildings	46	Administrative Building at Siliguri	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C2	Equipment for GIS/MIS	47	Pilot Project	15	Equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C3	Purchase of vehicles / motorbikes	48	Purchase of Vehicles	13	Vehicle/Boat Purchase
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C3	Purchase of vehicles / motorbikes	49	Purchase of Motorcycle	14	Vehicle/Boat Purchase
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	51	Incremental staff PMU	51	Skilled
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	51	Incremental staff PMU	52	Semi Skilled
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	52	Incremental staff DMU	51	Skilled
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	52	Incremental staff DMU	52	Semi Skilled
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	53	Extension Workers	00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	54	Audit	53	PMU Audit
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	54	Audit	54	DMU Audit
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	54	Audit	55	FPC Audit
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	55	PMU Operation cost	56	Office expenses
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	55	PMU Operation cost	57	Office equipment
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4C4	Miscellaneous management inputs	55	PMU Operation cost	58	Travel expenses

ACCOUNTS MANUAL FOR DMU/FMU

12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4D1	Research work in Tree Improvement Programme (Tree Breeding)	00		21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4D2	Field Research on Nursery and Plantation techniques and plantation models	61	Nursery Technique Protocol	21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4D2	Field Research on Nursery and Plantation techniques and plantation models	62	Plantation Model Protocol	21	Study
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4E1	Mid-term Monitoring & Evaluation including periodic biodiversity & community development studies	00		00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	14	Institutional Capacity Development	4F1	End-term Monitoring and Evaluation	00		00	
12	Expenditure Revenue	01	Reimbursable	001	Procurement / Construction	15	Consulting Services	5A1	Project Management Consultant	00		00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	61	Pay
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	62	Grade Pay
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	63	Dearness Allowance
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	64	House Rent Allowance
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	65	Adhoc Bonus
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	66	Other Allowance
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	67	Ration Allowance
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	68	WBH Scheme
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	69	Deputation Allowance
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	71	Professional Tax
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	72	Income Tax
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	73	GPF (S)
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	74	GPF (R)
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	75	CGIS
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	76	GIS
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	55	PMU Salaries	77	Medical reimbursement
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	56	PMU Operation costs	81	Other Charges

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT

12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	56	PMU Operation costs	82	Hire/ POL
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	56	PMU Operation costs	83	Wages
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	56	PMU Operation costs	84	RRT
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	57	Other Operation costs	81	Other Charges
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	57	Other Operation costs	82	Hire/ POL
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	57	Other Operation costs	83	Wages
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	57	Other Operation costs	84	RRT
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P1	Overheads	57	Other Operation costs	58	Travel expenses
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	71	Plantation Monitoring	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	72	Compensation	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	73	VAT	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	74	Service Tax	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	75	Other Taxes	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P2	Other Expenses	76	Publications/ Publicity	00	
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P3	Advances	00		91	Advances to Staff
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P3	Advances	00		92	Imprest
12	Expenditure Revenue	02	Non-Reimbursable	002	Administration cost	21	Operational costs	6P3	Advances	00		93	Grants/ Advances to DMU/ FMU/ FPC etc

FORMS AND FORMATS

Form 1 - Register of Cheques Received

West Bengal Forest and Biodiversity Conservation Society
 Register of Cheques Received

SI. No.	Money Receipt		From whom received	Cheque/ Draft No.	Date	Name of the Bank	Amount Rs.	Date of deposit in Bank	Name of the bank in which deposited	Signature of the Officer-in-charge	Date of collection of the cheque	Remarks
	No.	Date										
1	2	3	4	5	6	7	8	9	10	11	12	13

Form 2 - Money Receipt

West Bengal Forest and Biodiversity Conservation Society
Money Receipt

Book No.....
Receipt No.....

Received with thanks from
the sum of Rs. (Rupees)
by Cash / Cheque / DD No. dated drawn on on account of
.....

Date

Signature Receiving Officer

Form 3 - Stock Register of Money Receipts

West Bengal Forest and Biodiversity Conservation Society
Stock Register of Money Receipts

Date of Receipt	No. of books received	Books Nos.		Receipt Nos.		Signature of Officer-in-Charge	Remarks
		From	To	From	To		
1	2	3	4	5	6	7	8

Form 4 - Fixed Deposit / Term Deposit Register

West Bengal Forest and Biodiversity Conservation Society
Fixed Deposit / Term Deposit Register

Date of Deposit	FDR No.	Amount Rs.	Period of Deposit	Due date of maturity	Rate of interest	Amount of interest	Date of Renewal / Withdrawal	Whether Premature / On Maturity	Amount (Rs.) on Withdrawal		Signature of Authorized Officer	Remarks
									Principal	Interest		
1	2	3	4	5	6	7	8	9	10	11	12	13

Form 5 - Register of Cheques Issued

West Bengal Forest and Biodiversity Conservation Society
Register of Cheques Issued

Sl.No.	Cheque No.	Date	Amount of the Cheque	Balance after issue	In whose favor issued	Voucher No.	Date	Cheque written by	Signature of the authorized officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form 6 - Journal Voucher

West Bengal Forest and Biodiversity Conservation Society
Journal Voucher

Project Code

Location Code

Voucher. No.

Voucher. Date

Account Code		Head of Account narration	Debit amount	Credit amount
GL Code	SL Code			
Total				

No. of entries

Passed for adjustment

Accountant

Joint PD

Form 7 - Journal Register

West Bengal Forest and Biodiversity Conservation Society
Journal Register

Date	Particulars	Vr. No.	LF	SLF	Debit Rs.	Credit Rs.
1	2	3	4	5	6	7

Form 8 - Advance Requisition Form

West Bengal Forest and Biodiversity Conservation Society
Advance Requisition Form

Name of the Employee :

Designation :

Amount of Advance required :

Break up of advance requirement :

Particulars	Amount (Rupees)
Total	

Previous advance outstanding :

Sanctioned advance of Rs.

(Rupees)

Signature of Employee

Project Director

Form 9 - Register of Miscellaneous Advances Paid

West Bengal Forest and Biodiversity Conservation Society
 Register of Miscellaneous Advances Paid

Name of the Employee

Date	Amount of advance paid	Purpose of advance	Date on which voucher submitted	Amount for which voucher submitted	Balance amount refunded	Amount outstanding	Remarks
1	2	3	4	5	6	7	8

Form 10 - Register of Grants Paid and UCs Received

West Bengal Forest and Biodiversity Conservation Society
Register of Grants Paid and UCs Received

Name of the Grantee :

Date	Amount of grant paid	Cheque No. & date/Name of Bank	Purpose of grant	Date of receipt of UC	Amount for which UC received	Balance amount for which UC outstanding	Amount refunded, if any	If finally settled	Signature of Officer-in-Charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form 11 - Register of Fixed Asset

West Bengal Forest and Biodiversity Conservation Society
Register of Fixed Asset

Asset Code No. :

Location :

Name of Asset :

Supplier's name :

Particulars of Asset :

Identification No.:

Total Cost :

Installed on :

Estimated Life :

Depreciation Rate :

Date	Opening Balance	Additions	Deletions	Closing balance	Depreciation for the year	Total depreciation	Closing Balance
1	2	3	4	5	6	7	8

Form 12 - Certificate of Payment

West Bengal Forest and Biodiversity Conservation Society
Certificate of Payment

Certified that an amount of Rs. (Rupees) has been incurred byon account of This Certificate is being issued as standard supporting could not be obtained.

Signature of Payee

Signature
Authorized by (Designation)

Form 13 - Income Tax / Sales Tax Deposit Register

West Bengal Forest and Biodiversity Conservation Society
Income Tax / Sales Tax Deposit Register

Sr.No.	Name, Address & Sales Tax Regn. No. of Contractor / Supplier	Gross value of the bill	Amount credited or paid	Date of payment	Date of Tax deduction
1	2	3	4	5	6

Amount of deduction	Date of deposit & Challan No.	Signature of Accountant	Signature of Officer-in-Charge	Remarks
7	8	9	10	11

Form 14 - Register of Bills Received from FMU

West Bengal Forest and Biodiversity Conservation Society
Register of Bills Received from FMU

Date	Bill No. & Date	Amount of the bill	Amount for which the bill is passed	Amount of advance, if any paid	Amount of advance outstanding
1	2	3	4	5	6

Form 15 - Register of Cheques issued to FPC/EDC

West Bengal Forest and Biodiversity Conservation Society
 Register of Cheques issued to FPC/EDC

Name of the FPC/EDC :

Date of issue	Cheque No. & Date	Name of the Bank	Amount of the Cheque	Date of delivery of the Cheque to FPC/EDC	Remarks
1	2	3	4	5	6

Form 16 - Register of Grants Received and UC submitted

West Bengal Forest and Biodiversity Conservation Society
Register of Grants Received and UC submitted

Name of the Grantee :

Date	Amount of grant received	Cheque No. and date & Name of Bank	Purpose of grant	Date of submission of UC	Amount for which UC submitted
1	2	3	4	5	6

Balance amount for which UC outstanding	Amount refunded, if any	Particulars of refund	If finally settled	Remarks
7	8	9	10	11

FORM 17 - REQUISITION FOR ADVANCE

West Bengal Forest and Biodiversity Conservation Society

NAME OF DMU /FMU/FPC/EDC :

NAME OF PROJECT: West Bengal Forest and Biodiversity Conservation Project

Requisition No.					Dated :	
Sl. no.	Item of works (Code-wise upto Minor Head)	Sanction/ Allotment Number	Sanctione/ Allotted Amount (Rs.)	Advances Released till date (Rs.)	Advances Adjusted till last month (Rs.)	Amount of Current Advance (Rs.)
Total Advance Requisitioned: Rs.						
Total Advance Requisitioned (in words) : Rs.						

(Signatures with Seal Head, DMU/FMU/FPC//EDC) _____

Name (Block letters) _____

Checked and recommended.

(Signature with Seal) _____

Checked.

(Signature with Seal,) _____

**Approved for Rs. _____ (Rs. _____)
only.**

(Signatures with Seal, Head, PMU/DMU) _____

FORM 18 – DEBIT VOUCHER

West Bengal Forest & Biodiversity Conservation Society

Project Management Unit West Bengal Forest & Biodiversity Conservation Project		
Account Code :		
Sanction No:	Voucher No. :	
Particulars of Expenditure	Amount	
	Rs.	P.
Total:		

CERTIFIED that the measurement on which the entries in this bill are based were made by on (Date)
and recorded in Page No. of WMNB No.

Date: _____ Signature of Officer preparing the Voucher, with Seal

Approved for Payment of Rs. (in words)

Date: _____ Signature of the Authorized Officer, with Seal

Received the Amount of Rs. (in words)
in Cash / Cheque No.:

Date: _____

Revenue Stamp

 Signature of Recipient

This Amount of Rs. (in words)
has been disbursed by me

Date: _____ Signature of the Disburser, with Seal

Opposite Side of MR

ABSTRACT OF WORK DONE



Rs. P.

Amount Sanctioned.....

Deduct – Amount spent as shown in Last voucher No.....of previous month.

Deduct – Amount spent during the month as per voucher Nos.

Balance available

Certified that the measurement on which the entries in this bill are based were made by
.....onand are recorded at

(Name) (Rank)
Page.....of Measurement Book No.....

Head of FMU
.....FMU
.....DMU