

West Bengal Forest and Biodiversity Conservation Society
Office of the Chief Project Director
Block LB-2, Sector III
Salt Lake City, Kolkata -700098

NOTICE

No.: 812/ WBFBC / 7-5/13

Dated:22.04.2014

To

1. Dr. Subesh K. Das, Additional Chief Secretary to the Government of West Bengal, Department of Forests and the Chairperson of the WBFBC Society, Aranya Bhawan
2. Sri N. C. Bahuguna, Principal Chief Conservator of Forests, Head of Forest Force, West Bengal
3. Sri R. Sinha, Managing Director, West Bengal Forest Development Corporation Ltd.
4. Sri U.K. Bhattacharya, Principal Chief Conservator of Forests, Wildlife & Chief Wildlife Warden, West Bengal
5. Dr. D.K. Ghosh, Principal Chief Conservator of Forests Research, Monitoring & Development, West Bengal
6. Sri A. Zaidi, Principal Chief Conservator of Forests, General, West Bengal
7. Sri N.K. Pandey, Addl. Principal Chief Conservator of Forests, Human Resource Development and Vigilance, West Bengal
8. Sri A.K. Saha, Addl. Principal Chief Conservator of Forests, North Bengal
9. Sri R.K. Mahtolia, Managing Director, West Bengal Wasteland Development Corporation Ltd
10. Sri S. Moitra, Additional Secretary to the Government of West Bengal, Department of Forests
11. Sri Shomit Ghosh, Joint Secretary to the Government of West Bengal, Department of Finance
12. Sri P. Shukla, Addl. Principal Chief Conservator of Forests & Director, Sundarban Biosphere Reserve
13. Sri R.R. Pandey, Addl. Principal Chief Conservator of Forests, Research & Monitoring
14. Dr. P. Vyas, Addl. Principal Chief Conservator of Forests, Wildlife
15. Sri S. Sen, Addl. Principal Chief Conservator of Forests, CAMPA & Nodal Officer FCA
16. Dr. B.R. Sharma, Spl. Addl. Principal Chief Conservator of Forests & Chief Conservator of Forests, PGL & I
17. Sri S. Barari, Spl. Addl. Principal Chief Conservator of Forests & Project Director, Finance, WBFBC Project
18. Sri R.R.P. Singh, Spl. Addl. Principal Chief Conservator of Forests & Chief Conservator of Forests, Research & Development
19. Sri P.T. Bhutia, Spl. Addl. Principal Chief Conservator of Forests & Chief Conservator of Forests, Northern Circle
20. Dr. R.P. Saini, Spl. Addl. Principal Chief Conservator of Forests & Chief Conservator of Forests, Hill Circle

Sub.: Minutes of the 1st Annual General Body Meeting of the West Bengal Forest & Biodiversity Conservation Society.

Sir,

The Minutes of the 1st Annual General Body meeting of the West Bengal Forest and Biodiversity Conservation Society held on 10.4.14 is enclosed for perusal and necessary action.


Project Director (Finance)

West Bengal Forest & Biodiversity Conservation Project

West Bengal Forest & Biodiversity Conservation Society

Minutes of the 1st Annual General Meeting held on 10.04.2014

The 1st Annual General Body meeting of the West Bengal Forest and Biodiversity Conservation Society was held on 10th April, 2014 at Aranya Bhawan. The quorum for the meeting was complete with the following members present.

Members:

1. Dr. S.K.Das, Addl. Chief Secretary, Dept. of Forests, West Bengal – Chairperson
2. Shri N.C Bahuguna, Principal Chief Conservator of Forests (HoFF), West Bengal – Member
3. Shri A. Zaidi, Principal Chief Conservator of Forests (General), West Bengal –Member
4. Dr. D.Ghosh, Principal Chief Conservator of Forests (Research, Monitoring & Development) –Member
5. Shri P.Shukla, Addl Principal Chief Conservator of Forests and Director SBR
6. Shri N.K.Pandey, Addl Principal Chief Conservator of Forests, Human Resource Development and Vigilance –Member
7. Shri R.R.Pandey, Addl Principal Chief Conservator of Forests Research and Monitoring - Member
8. Shri S.Dhaundyal, Chief Project Director, WBFBC Project –Secretary
9. Dr. P.Vyas, Addl Principal Chief Conservator of Forests, Wildlife - Member
10. Shri S.K.Sen, Addl Principal Chief Conservator of Forests CAMPA & Nodal Officer FCA - Member
11. Shri R.K Mahtolia, Managing Director, West Bengal Wasteland Development Corporation Ltd. –Member
12. Shri P.K.Das, Joint Secretary, Dept of Forests, West Bengal – Member
13. Dr. Brijraj Sharma, Spl. Addl Principal Chief Conservator of Forests & CCF, PGLI
14. Shri R.R.P Singh, Spl. Addl Principal Chief Conservator of Forests & CCF Research & Development
15. Shri P.K. Das, Joint Secretary Forest Department
16. Shri S.Barari, Spl Addl Principal Chief Conservator of Forests and Project Director (Finance), WBFBC Project
17. Shri S. Chaudhuri, Chief Conservator of Forests and Project Director (Implementation), WBFBC Project

The detailed agenda note was distributed to all the members well in advance. The members deliberated upon each agenda item and the following decisions were taken:-

1. Acceptance of the Annual Report of 2012-13 of the Society

The Annual Report of the West Bengal Forest and Biodiversity Conservation Society for 2012-13 was circulated to the members well in advance. The report was formally placed in the meeting for acceptance.

Decision:

The Annual Report of the Society for 2012-13 is unanimously accepted. [Copy of accepted Annual Report for 2012-13 is annexed in Annexure 1].

West Bengal Forest & Biodiversity Conservation Society

Minutes of the 12th Annual Meeting held on 10th May 2014

The 12th Annual Meeting of the West Bengal Forest & Biodiversity Conservation Society was held on 10th May 2014 at the Sheraton Hotel, Kolkata. The meeting was attended by 12 members and 10 guests.

- Members:
1. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Chairman
 2. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 3. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 4. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
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 8. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 9. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 10. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 11. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member
 12. Dr. S. K. Das, Joint Secretary, Govt. of West Bengal - Member

The meeting was held in a hall at the Sheraton Hotel, Kolkata. The meeting was attended by 12 members and 10 guests.

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2. Acceptance of the Auditor's Report of 2012-13 and Balance sheet of the Society

The Balance Sheet and Auditor's Report of West Bengal Forest and Biodiversity Conservation Society for 2012-13 was circulated to the members well in advance. The same was formally placed in the meeting for acceptance.

Decision:

The Auditor's Report and the Balance Sheet of the Society for 2012-13 was passed unanimously. [Copy of passed Auditor's Report and Balance sheet for 2012-13 is annexed in Annexure 2].

3. Other items raised and discussed with the permission of the Chair

A few points which were raised with the permission of the chair were discussed and resolved. They are given below:

- (a) **Modern Nurseries for Silviculture Divisions** : PCCF Research, Monitoring and Development raised the issue of allotment of fund to the Silviculture Divisions of South and North Bengal for setting up modern nurseries, which would focus mainly on propagation of species important from the point of view of conservation. However, Quality Planting Materials of other species would also be produced. The proposed nurseries will be self contained root trainer based and equipped with facilities like mist chambers, shade graded hardening areas, growing areas, composting units, Clonal multiplication Areas, seed graders/cleaners, seed storage units etc.

Decision:

- (i) *Funding for two modern nurseries — one in North and one in South Bengal — will be done from the WBFBC Project for propagation of QPM and species important for conservation. These will be over and above the nurseries already granted under the WBFBC Project.*
- (ii) *The nurseries should be set up following the guidelines of JICA.*
- (iii) *The Research wing should give a detailed proposal, including detailed cost estimate, to the PMU.*

- (b) **Inputs by Research wing for Nursery Manual** : PCCF Research, Monitoring and Development informed that the Research wing has submitted a list of Seed Stand and Seedling Seed Orchard etc. for collection of good quality seeds of major species. He requested that this list should be included in the Nursery Manual, being developed by the PMU.

Decision:

The proposal of PCCF Research, Monitoring and Development is accepted.

The meeting ended with a vote of thanks to the chair.

Sd/- (Dr. Subesh Kumar Das)
Chairperson, WBFBC Society

ANNEXURE 1**West Bengal Forest & Biodiversity Conservation****Project (ID – P223)****Introduction**

Based on the Exchange of Notes between the Government of Japan and Government of India (GOI), Japan International Cooperation Agency (JICA) has extended a loan to implement the “West Bengal Forest and Biodiversity Conservation Project”.

The Govt. of West Bengal vide its Resolution No. 1450-For/FR/O/G/6M-12/12, dated 28.06.2012, declared to form a Society, the West Bengal Forest & Biodiversity Conservation Society, under the administrative control of the West Bengal in the Department of Forests for the smooth implementation of WBFBC Project.

The objectives of the Society are:

- a) To improve Forest eco-system and to conserve biodiversity by undertaking afforestation, regeneration and wildlife management activities through Joint Venture Management approach, including institutional capacity development, thereby contributing to environmental conservation and harmonious socio-economic development of West Bengal.
- b) To strengthen the Joint Forest Management, to arrest land degradation and also to enhance the capacity of local people for higher income generation and thereby improving the livelihood of forest dwellers and other forest dependent communities.
- c) To adapt an integrated approach for forest and biodiversity conservation.
- d) To adapt an integrated approach to implement the objectives noted at a, b & c above.
- e) To highlight the necessity of the Institutional Capacity Development of the West Bengal Forest Development and of the Community Development Component in the Forest Sector of the State of West Bengal.

The Society

The membership of the said Society consists of—

- i) All members of Governing Body of the Society.
- ii) All officers of Indian Forest Service in the rank of Addl. PCCF under the State Government.
- iii) All Invitee members who will be inducted by the Governing Body of the Society.

The members of the Governing Body of the Society and their designation are as follows:

<u>Sl. No.</u>	<u>Name</u>	<u>Designation</u>
(i)	Addl. Chief Secretary / Principal Secretary to Govt. of West Bengal, Department of Forests	Chairperson
(ii)	Principal Chief Conservator of Forests, Head of Forest Force, West Bengal	Member
(iii)	Principal Chief Conservator of Forests, General, West Bengal	Member
(iv)	Principal Chief Conservator of Forests, Wildlife and Chief Wildlife Warden, West Bengal	Member
(v)	Special Secretary to the Govt. of West Bengal, Department of Finance	Member
(vi)	Special Secretary to the Govt. of West Bengal, Department of Forests	Member
(vii)	Managing Director West Bengal Forest Development Corporation Ltd.	Member
(viii)	Managing Director West Bengal Wasteland Development Corporation Ltd.	Member
(ix)	Addl. Principal Chief Conservator of Forests, Human Resource Development and Vigilance, West Bengal	Member
(x)	Addl. Principal Chief Conservator of Forests - looking after Social Forestry	Member
(xi)	Principal Chief Conservator of Forests / Addl. Principal Chief Conservator of Forests - looking after Research & Training	Member
(xii)	Project Director, WBFBC Project	Member-Secretary

Structure and Commitment of the Society

The State Government, vide its no. 2623-For/G/6M-38/12 dated 21.12.2012, has adopted the resolution that the Society will establish the administrative, supervisory and monitoring mechanism in respect of WBFBC Project and will get the project implemented by the Project Management Unit (PMU) to be set up within the **Society and that** at the field level, **Divisional Management Units (DMUs)** and **Field Management Units (FMUs)** will be established under the Society.

According to the Rules and Bye overall responsibility of the Society lies on a Governing Body in which senior officials of Forest Department Laws of the Society, the of the Government of West Bengal are ex-officio members. The Governing Body (GB) headed by the Addl. Chief Secretary to the Govt. of West Bengal, will monitor the financial and physical targets to review the work of PMU and provide necessary assistance and direction from time to time.

The activities of the Society shall vest in a Project Management Unit (PMU) comprising personnel of Forest Department of the Government of West Bengal at different levels and headed by the Chief Project Director.

PMU shall function for the overall project coordination, procurement management, financial management including collating the expenditure statements from field offices and preparation and submission of reimbursement claims to JICA, monitoring and evaluation, and preparation of reports such as Quarterly Progress Reports (QPR) and Project Completion Report (PCR).

There shall also be Divisional Management Units (DMU) who will function under the guidance of PMU.

DMUs will implement the activities of the project in the Division and assist the PMU in planning, fund management, work progress monitoring and documentation at the field level. The DMUs will receive project fund from PMU for the execution of the works and disburse it to project implementers such as FMUs/JFMCs/EDCs/SHGs/NGOs. The rules and the regulations of the West Bengal Forest Department and instructions issued by PMU from time to time will be followed by concerned officers heading DMU in execution of the works of the Project.

At the grass root level Field Management Units (FMU) will be set up who shall ensure project implementation at the Range level.

FMU will be created within the office of Range Officer (RO). FMU will have following major functions:

- 1) Execution of works
- 2) Technical support to JFMCs, EDCs and SHGs etc. at the village level. At the field level, concerned Division Management Units (DMU) will monitor the functioning of FMUs.

The Project

The objective of the West Bengal Forest and Biodiversity Conservation Project is to improve forest ecosystem, conserve biodiversity and improve livelihood means by undertaking afforestation, regeneration, wildlife management and income generation activities through Joint Forest Management approach, including institutional capacity development, thereby contributing to environmental conservation and harmonized socio-economic development of West Bengal.

The Loan Agreement was signed on 29th March 2012 between JICA and the Government of India. The Executing Agency on behalf of GOI is West Bengal Forest Department (WBFD), through the West Bengal Forest and Biodiversity Conservation Society.

The total project cost is Rs. 4060 million. Eligible (Reimbursable) Portion of the project is Rs. 3444.00 million and the Non-eligible (Non-reimbursable) Portion of the project is Rs. 617.00 million.

The Project is of 8 years duration, starting from 2012-13 to 2019-20 in consideration of capacities of stakeholders and time required to conduct activities in sustainable manners.

The project is divided into 3 phases; Preparatory Phase - 2 years (2012-13 to 2013-14), Implementation Phase -4 Years (2014-15 to 2017-18) & Consolidation (Closing) Phase -2 Years (2018-19 to 2019-20).

The Project would be implemented all over the State of West Bengal.

The activities to be undertaken in the Project have been put under the following components or Packages:

Afforestation (Total 21,770ha)
 Biodiversity Conservation
 Community Development
 Institutional Capacity Development

1. The project is a part of the National Highways Development Plan (NHDP) and will be implemented in the year 2011.

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All project activities at the village level will be undertaken in Joint Forest Management (JFM) mode. The 600 targeted FPCs/EDCs are to be selected in batches, based on the stipulated criteria. Services of local NGOs shall be sought to catalyze inputs of civil society for long term sustainability of the project activities.

Events

- i. The Govt. of West Bengal vide its Notification No. 1048-For, dated 09.05.2012, has constituted the High-power Committee, chaired by the Chief Secretary for the purpose of the implementation on the WBFBC Project.
- ii. The Govt. of West Bengal vide its Notification No. 1360-For, dated 11.06.2012, has appointed Shri Subrat Dhaundyal, IFS, Addl. Principal Chief Conservator of Forests as Project Director, WBFBC Project, in addition to his normal duties until further orders and w.e.f. the date of his assuming charge. Shri S. Dhaundyal has assumed the charge of the Project Director, WBFBC Project, on the afternoon of 28th June, 2012.
- iii. The Govt. of West Bengal vide its Notification No. 1825-For, dated 13.08.2012, has appointed Shri Siddhartha Barari, IFS, Chief Conservator of Forests, and Shri Saurabh Chaudhuri, Conservator of Forests, to assist the Project Director, WBFBC Project, in addition to their own duties till the formal establishment of PMC within the Society takes place. Shri S. Dhaundyal, Project Director, Shri S. Barari, Chief Conservator of Forests, and Shri S. Chaudhuri, Conservator of Forests, have also been authorized to make, sign and deliver the documents necessary for the implementation of Loan Agreement between the borrower and JICA.
- iv. The Govt. of West Bengal vide its Resolution No. 1450-For/FR/O/G/6M-12/12, dated 28.06.2012, has declared to form a Society, the West Bengal Forest & Biodiversity Conservation Society, under the administrative control of the West Bengal in the Department of Forests for the smooth implementation of WBFBC Project.
- v. The said Society has been granted registration under the West Bengal Societies Registration Act, 1961, w.e.f. 19th July, 2012.
- vi. The Bank Account of the Society has been opened with the NUJS Campus Branch of Corporation Bank at Kolkata on 16.08.2012.

Effectuation of Loan Agreement

The Loan Agreement (ID P223) has been effectuated on 24th August, 2012. Communication to this effect has been received from JICA under their memo no: JICA (ID) 24-669 dated August 31st 2012

Setting up of the Project Management Unit (PMU)

The proposal for setting up exclusive PMU for the Project has been submitted and awaits the approval of the Department of Finance, Govt. of West Bengal.

The GB of the Society, in its meeting held on 25.03.2013, has approved modifications in the designations of the office bearers of the PMU as follows:

Designation as per MoD	Rank	Designation Approved
Project Director	Addl. PCCF	Chief Project Director
Joint PD Finance	CCF	Project Director (Finance)
Joint PD M&E	CCF	Project Director (M&E)
Dy. Project Director Expenditure	CF	Addl. Project Director (Implementation)
Dy. Project Director Planning and Research	CF	Addl. Project Director (Planning & Research)
Asst. Project Director HRD	DCF	Joint Project Director (HRD)
Asst. Project Director Publicity and Awareness	DCF	Joint Project Director (Extension)
	New post, Deputy Secretary	Chief Accounts Officer

The Department of Forest, Govt. of W.B., accordingly, has issued orders for the appointment of officers to the PMU, in addition to their own duties, re-designating the Posts within the PMU.

Operational Manual (OM):

The Operational Manual for the West Bengal Forest and Biodiversity Conservation Society has been prepared and approved by the Governing Body (GB) of the Society in its meeting held on 25.03.2013.

Selection of First Batch of FPCs and Micro-planning:

As decided in the meeting held on 26.02.2013, the first batch of 100 FPCs has been selected on the basis of the criteria fixed for selection of FPCs and EDCs. The list has duly been approved by the GB of the Society in meeting held on 25.03.2013 and has also been communicated to the respective DMUs.

Selection of Project Management Consultant:

The Expressions of Interest received against Notice No. 1/PD/WBFBCP/2012-13 were short-listed by the Evaluation Committee. The short-listing of 5 (five) consultants and the RFP were approved by the JICA vide their letter No: JICA (ID) 24-1125 November 16, 2012

The Letter of Invitation and the Request for Proposal (RFP) for submission of the Proposal for Consulting Services for the West Bengal Forest & Biodiversity Conservation Project, was issued to the short-listed applicants vide letters dated 22.11.2012.

The selection was carried out under Quality and Cost-Based Selection (QCBS) as per the policy of JICA.

The Technical Bids were evaluated and the following applicants have secured the minimum qualifying marks:

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Sl. No.	Applicant
1	Nippon Koei India Pvt. Ltd., in consortium with Nippon Koei Co. Ltd., Tokyo, Japan
2	Sutra Consulting (P) Ltd. India in consortium with Agriconsulting S.p.A, Italy and NJS Engineers India Pvt. Ltd., India
3	NR Management Consultants India Pvt. Ltd, India

JICA has also conveyed its concurrence for the evaluation of the Technical Bids Expected date for commencement of consulting services is May/June 2013.

Release of Funds for the Project during FY 2012 and Budgetary allocation for FY 2013:

The Society received grant of Rs. 1.3525 crores from the State Govt. in the last week of March, 2013. As such no fund could be utilized during the FY 2012-13.

Significant Accounting Policies

Funding of the Society will be done by the Government of India by obtaining a loan from Japan International Cooperation Agency (JICA) vide agreement no. ID-P223 dated 29th March 2012 between JICA and the President of India, which will be channeled through the Government of West Bengal.

However, the Society has not been made accountable for the repayment of the loan. Accordingly, the fund received by the Society is being considered as Capital contribution and reflected in the accounts.

After being formed on 19th July 2012 the first fund transfer took place on 26th March 2013 upon submission of requisition as a budgetary allocation, even though no activity was carried out during the financial year as well as there was no disbursement.

- i) Based on the objectives of the Society the funds received are reflected in the accounts as Capital contribution on a cash basis;
- ii) As per the directives contained in the Bye Laws of the Society, the funds, pending disbursement, shall be kept in an appropriate scheme so as to maximize returns on the idle balance. The interest earned on bank deposits shall be retained by the Society and utilized for the implementation of the Project as per guidelines of the scheme. Accordingly, it has been decided that interest on bank deposits shall be recorded on a cash basis and it shall form part of capital fund.
- iii) Expenditure to be incurred on acquisition of capital assets as well as on creation of the same, shall be reflected in the accounts as Fixed Assets. Recurring expenditure shall be treated so and reflected in the Statement of Expenditure and in the Balance Sheet;
- iv) To the extent feasible expenditure shall be accounted for on an accrual basis.

Preliminary Expenditure

Even though the Society has been in the process of being created since 28th June, 2012, expenditure that has been incurred for the purposes and on behalf of the Society has been absorbed by the Department of Forest, Government of West Bengal. Consequently, no preliminary expenditure has been reflected in these accounts. The Society has decided to recognize the expense based on the claims lodged.

Statement of Expenditure

There has been no operation during the relevant financial period pertaining to the designated activities of the Society and consequently, no expenditure has been reflected in the Statement of Expenditure apart from accrual of audit fee.

However, the Governing Body of the Society in its meeting held on 6th August 2012 approved a budget of Rs. 541.00 Lacs for 2012-13 Financial Year and directed the Society to ask for release of 25% of the budget, i.e, Rs 135.25 lacs. This amount of Rs 135.25 lacs has been received during late March 2013 and kept in a Classic Savings Account (CLSB) with Corporation Bank, NUJS Branch. No expenses have been recognized in the Statement of Expenditure for the 2012-13 Financial Year since the functioning of the Society was in the process of finalization.

Annexure - 2FORM NO. 10B(See Rule 17B)**Audit Report Under Section 12A (b) of the Income Tax Act, 1961
In case of Charitable or Religious Institutions**

We have audited the Balance Sheet of WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY (the Society) as at 31st March 2013 and Statements of Expenditure and Receipts & Payments for the period ended on that date, which are in agreement with the books of account maintained by the Society. Preparation of the Financial Statements is the responsibility of the Society and our responsibility is to express an opinion based on our audit.


We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the Society so far as appears from our examination of the records.

In our opinion and to the best of our information and according to the explanations given to us the said Financial Statements read with the notes attached thereto present fairly the position of WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION Society:

- (i) In case of Balance Sheet of the state of affairs as at 31st March 2013, and
- (ii) In case of Statements of Expenditure and Receipts & Payments of the financial activities for the period ended on 31st March 2013.

Kolkata
11th March 2014

For Das & Associates
Chartered Accountants
Firm Regn. No.: 317012E


11.03.2014

(M. K. Nayak) Partner
Membership No. 301980



WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY

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

Kolkata-700 098

Notes on Accounts

1. General Information and Objective

West Bengal Forest & Biodiversity Conservation Society (The Society) has been established by the Order of the Government of West Bengal dated 9th May 2012, vide registration no S/IL/93991/2012-2013 with the intention to strengthen the joint forest management in the form of arresting land degradation and enhancing the capacity of local people for higher income generation, thereby improving the livelihood for forest dwellers and other forest dependent communities. Further objectives of the Society are among others: to improve forest ecosystem, to conserve biodiversity and to improve livelihood by undertaking afforestation, regeneration, wildlife management and income generation activities including building of institutional capacity, thereby contributing to environmental conservation and harmonized socio-economic development of the State of West Bengal. The Society is formed on 19th July 2012 under the West Bengal Societies Registration Act, 1961 and is to function under the guidance of the Department of Forests, Government of West Bengal.

Funding of the Society will be done by the Government of India by obtaining a loan from Japan International Cooperation Agency (JICA) vide agreement no. ID-P223 dated 29th March 2012 between JICA and the President of India, which will be channeled through the Government of West Bengal. However, the Society has not been made accountable for the repayment of the loan. Accordingly, the fund received by the Society is being considered as Capital contribution and reflected in the accounts.

After being formed on 19th July 2012 the first fund transfer took place on 26th March 2013 upon submission of requisition as a budgetary allocation, even though no activity was carried out during the financial year as well as there was no disbursement.


2. Significant Accounting Policies

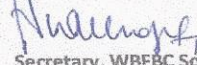
i) Based on the objectives of the Society the funds received are reflected in the accounts as Capital contribution on a cash basis;

ii) As per the directives contained in the Bye Laws of the Society the funds pending disbursement shall be kept in an appropriate scheme so as to maximize returns on the idle balance. It is also noted that interest earned on bank deposits shall be retained by the Society and utilized for the implementation of the Project as per guidelines of the scheme. Accordingly, it has been decided that interest on bank deposits shall be recorded on a cash basis and it shall form part of capital fund.

iii) Expenditure to be incurred on acquisition of capital assets as well as on creation of the same, shall be reflected in the accounts as Fixed Assets. Recurring expenditure shall be treated so and reflected


11.03.2014




11.03.14
Secretary, WBFBC Society
Secretary
West Bengal Forest and Biodiversity Conservation Society

THE UNIVERSITY OF CHICAGO

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in the Statement of Expenditure and in the Balance Sheet;

iv) To the extent feasible expenditure shall be accounted for on an accrual basis.

3. Preliminary Expenditure

Even though the Society has been in the process of being created since 9th May 2012, expenditure that has been incurred for the purposes and on behalf of the Society has been absorbed by the Department of Forest, Government of West Bengal. Consequently, no preliminary expenditure has been reflected in these accounts. The Society has decided to recognize the expense based on the claims lodged.

4. Statement of Expenditure

There has been no operation during the relevant financial period pertaining to the designated activities of the Society and consequently, no expenditure has been reflected in the Statement of Expenditure apart from accrual of audit fee.

However, the Governing Body of the Society in its meeting held on 6th August 2012 approved a budget of Rs. 541.00 Lacs for 2012-13 Financial Year and directed the Society to ask for release of 25% of the said Rs. 541.00 Lacs. This has been received during late March 2013 and kept in a Classic Savings Account (CLSB) with Corporation Bank, NUJS Branch. No expenses have been recognized in the Statement of Expenditure for the 2012-13 Financial Year since the functioning of the Society was in the process of finalization.

5. Structure and Commitment of the Society

According to the Rules and Bye Laws the overall responsibility of the Society lies on a Governing Body in which various senior officials of Forest Department of the Government of West Bengal and the Chief Executive Officer/Chief Project Director (CEO/CPD) as the Member /Secretary, are ex-officio members. The activities of the Society shall vest in a Project Management Unit (PMU) comprising different level personnel of Forest Department of the Government of West Bengal and headed by the CEO. There shall also be Divisional Management Units (DMU) who will function under the guidance of PMU. At the grass root level Field Management Units (FMU) will be set up who shall ensure project implementation at the Range level.

Mmmmm
11-03-2014



Ahmed
11.03.14
Secretary, WBFBC Society
Secretary
West Bengal Forest and Biodiversity Conservation Society

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WEST BENGAL FOREST & BIODIVERSITY CONSERVATION SOCIETY

Aranya Bhawan, Block LA-10A, Sector-III, Salt Lake City
Kolkata-700 098

Balance Sheet as at 31st March 2013

CAPITAL & LIABILITY	NOTES	AMOUNT(Rs)	ASSETS	NOTES	AMOUNT(Rs)
CAPITAL:					
Capital Grant	2	1,35,25,000.00	Cash at Bank:		
Capital Grant in the form of			Balance with		
Interest on bank deposit			Corporation Bank. NUJS Br.		
of the principal Capital Grant	2	6,917.00	Branch, CLSB Account		1,35,31,917.00
		1,35,31,917.00	Statement of Expenditure	4	8,000.00
LIABILITY					
Audit Fees Outstanding	4	8,000.00			
		1,35,39,917.00			1,35,39,917.00

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Project Director, Finance
WBFC Project

Anand 11.03.14
Secretary, WBFC Society

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Chair-person, WBFC Society



For Dash & Associates
Chartered Accountants
Firm Regn. No.: 317012E

WEST BENGAL FOREST & BIODIVERSITY CONSERVATION SOCIETY
Aranya Bhawan, Block LA-10A, Sector-III, Salt Lake City
Kolkata-700 098

STATEMENT OF EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH 2013

EXPENDITURE	AMOUNT(Rs)	AMOUNT(Rs.)
Audit Fee	8,000.00	8,000.00
	8,000.00	8,000.00

[Signature]
Project Director, Finance
WBFC Project

[Signature] 11.03.14
Secretary, WBFC Society

[Signature]
Chairperson, WBFC Society

[Signature] 11.03.2014
For Dash & Associates
Chartered Accountants
Firm Regn. No.: 317012E



WEST BENGAL FOREST & BIODIVERSITY CONSERVATION SOCIETY

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

Kolkata-700 098

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STATEMENT OF RECEIPTS & PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2013

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs.)
Opening Bank Balance	0.00		
Capital Grant Received from the Government of West Bengal	1,35,25,000.00		
Interest Received on Bank Deposit	6,917.00		
		By Closing Bank Balance	1,35,31,917.00
	1,35,31,917.00		1,35,31,917.00



[Signature]
N. 03/2014

For Dash & Associates
Chartered Accountants
Firm Regn. No.: 317012E

[Signature]

Project Director, Finance
WBFBC Project

[Signature] 11.03.14
Secretary, WBFBC Society

[Signature]
Chair-person, WBFBC Society

