

West Bengal Forest and Biodiversity Conservation Society
Office of the Chief Project Director
Block LB-2, Sector III, Salt Lake City, Kolkata -700106

No.: 1088 / WBFBC / 7- 2(1) /14

Dated: 23.03.2017

To

1	Shri C. Sinha Principal Secretary Forest Dept. &Chairperson	7	Shri N.V Rajasekhar Addl.Principal Chief Conservator of Forests, Human Resources Dev. – Member
2	Shri P.Shukla, Principal Chief Conservator of Forests & HoFF West Bengal – Member	8	Shri T.V.N Rao, Addl Principal Chief Conservator of Forests, Finance - Member
3	Shri D. Biswas, Principal Chief Conservator of Forests Research, Monitoring & Dev. - Member	9	Shri M.R. Baloch, Addl Principal Chief Conservator of Forests, North Bengal - Member
4	Shri N.K.Pandey, Principal Chief Conservator of Forests General – Member	10	Shri R. Das, Managing Director, West Bengal Forest Wasteland Dev. Copn. – Member
5	Shri S. Dhaundyal, Managing Director, West Bengal Forest Development Copn. – Member	11	Smt. Mita Banerjee, Secretary Govt. of West Bengal, Forest Dept. – Member
6	Shri P.Vyas Principal Chief Conservator of Forests & CWLW – Member	12	Shri Shomit Ghosh, Spl. Secretary Govt. of West Bengal, Finance Dept. – Member

Sub: Minutes of 11th meeting of Governing Body of WBFBC Society held on 16.3.17

Sir/Madam,

Please find enclosed herein the Minutes of 11th meeting of the Governing Body of West Bengal Forest and Biodiversity Conservation Society, held on **16th March, 2017** in the 1st Floor Conference Room of Aranya Bhavan, Salt Lake, for your perusal.

Enclo: As stated


23.03.17
Chief Project Director &
Secretary WBFBC Society

No.: 1089 / WBFBC / 7- 2(1) /14

Dated: 23.03.2017

Copy forwarded with enclosure to:

1. Shri S. Chaudhuri, Project Director (Finance), WBFBC Project
2. Shri K.L.Ghosh, Addl. Project Director (P&R), WBFBC Project
3. Shri P.K. Pandit, Addl. Project Director (Impl.), WBFBC Project


23.03.17
Chief Project Director &
Secretary WBFBC Society

WEST BENGAL FOREST AND
BIODIVERSITY CONSERVATION SOCIETY

MINUTES OF 11TH MEETING
OF
THE GOVERNING BODY

HELD ON 16.03.2017

WEST BENGAL FOREST & BIODIVERSITY CONSERVATION SOCIETY

AGENDA WISE MINUTES OF THE 11th MEETING OF GOVERNING BODY

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West Bengal Forest and Biodiversity Conservation Society
Minutes of the 11th Meeting of the Governing Body

The 11th meeting of WBFBC Society was held on 16th March, 2017 at Aranya Bhavan Conference Hall on 1st floor.

The meeting was chaired by Shri C. Sinha, Chairperson of the Society. The following members were present:

1. Shri P.Shukla, PCCF & HoFF West Bengal – Member
2. Shri N.K.Pandey, PCCF General West Bengal - Member
3. Shri D.Biswas, PCCF Research, Monitoring & Dev. –Member
4. Shri S.Dhaundyal, Managing Director, WBFDC Ltd. –Member
5. Shri P.Vyas, PCCF Wildlife & CWLW - Member
6. Shri N.V.Rajasekhar, Addl PCCF Human Resources Development –Member
7. Shri T.V.N Rao, Addl PCCF Finance – Member
8. Shri R. Das, Managing Director, WBWDC Ltd. – Member
9. Shri M.R. Baloch, Addl. PCCF North Bengal –Member
10. Smt. Mita Banerjee, Secretary, Govt. of West Bengal, Forest Dept. – Member
11. Shri S.Barari, Chief Project Director, WBFBC Project— Member Secretary
12. Shri S. Chaudhuri, Project Director (Finance), WBFBC Project– Spl. Invitee
13. Shri K.L Ghosh, Project Director (M&E), WBFBC Project –Spl. Invitee

The Chief Project Director, WBFBC Project & Member Secretary of the WBFBC Society presented each item of the agenda following which discussions were made. The Agenda wise presentation and decisions taken are given below:

1. Confirmation of the minutes of the 10th meeting held on 19th January, 2017

The matter was placed before the GB for confirmation.

Decision:

The minutes of the 10th GB stands confirmed.

Action:

No action required

2. Discussions of the Action Taken Report (ATR) on the Resolutions of the minutes of the 10th meeting held on 19th January, 2017

The Action Taken Report placed in Annexure - I of the agenda note was presented before the G.B point by point and discussed.

Decision:

The Action Taken Report (ATR) was accepted by the members with the following observations:-

- (i) On agenda no.5 of the ATR – Amendment of provision of operation of Bank account of JFMCs (Para 10.12 of Accounts Manual): PCCF General expressed since a new order on JFMC has already been issued recently, the DMUs may be advised to operate bank accounts as per the provisions of the prevalent order. This was accepted by all.

- (ii) On agenda no.6 of the ATR—Operation Manual and Accounts Manual—Proposed inclusion of provisions with regard to tax deduction by FPCs/EDCs : The GB directed to take opinion from reputed tax consultant with regard to deduction of tax by JFMCs on behalf of the DMUs and deposition of the same. The opinion should be circulated to the DMUs.

Action:

Action to be taken on decisions (i) and (ii) above.

3. Presentation of the Status Report of the WBFBC Project

The status report up to 07.03.2017 given in Annexure II was presented and discussed.

During presentation the CPD made special mention on the following:-

- (i) The Status Report presented is up to 7.3.2017 and not up to 31.12.2016 as written in the text of the Agenda notes.
- (ii) FSI has agreed to take up the work on Baseline Survey of Forest Resources after detailed discussion in series of meetings at Kolkata and Dehradun. The MoU is going to be signed very shortly.
- (iii) The updated status of the Socio-economic Survey by M/s NABCONS is, it has completed the field works in South Bengal and the first report covering Midnapur district has been received. The field works of North Bengal has started.
- (iv) For facilitation of training of frontline staff on Microfinancing and Accounting a Guideline has been published in Bengali very recently. The BRAIPRD, Kalyani, Govt of West Bengal has helped for this work which has been duly acknowledged. The Guideline will be sent to the field level as a reference book.

Following the presentation, the Chairperson and the PCCF (HoFF) suggested that –

- (a) the applicable data of 2011 census may be used for Socio-economic Baseline survey;
- (b) the progress of the baseline survey be monitored.

Decision

Members appreciated the achievement and accepted the Status Report.

Action:

The Guideline published in Bengali may be circulated at the earliest.

4. Statutory Audit Report of the accounts of the Society for 2015-16—Confirmation of the Circular Resolution of acceptance of offer of M/s D.B.K Associates and approval for placing the report in AGM

Vide Circulation Resolution no.1 dt. 05.09.2016, the members of the G.B approved the offer given by M/s D.B.K Associates for statutory audit report of the accounts of the Society for FY 2015-16. The accepted offer was Rs. 20000/- only (Annexure III). Accordingly, M/s DBK Associates was appointed as statutory auditor for FY 2015-16 vide no. 3063/WBFBCP/4-1/13 dt 28.09.2016.

The Statutory Audit Report of the accounts of the Society for 2015-16 as submitted by M/s D.B.K Associates was placed before the members of the G.B (Annexure IV) for recommendation for placing the report in the Annual General Meeting.

Decision

- (i) *The approved Circular Resolution based on which the statutory auditor was appointed, stands confirmed.*
- (ii) *The Statutory Audit Report of the Accounts of the Society for 2015-16 is recommended for placement in the ensuing Annual General Meeting.*

Action:

The Member Secretary will place the recommended Statutory Audit Report 2015-16 before the ensuing Annual General Meeting.

5. Acceptance of Internal Auditor's report for 2015-16 and 2016-17 (part)

Vide Agenda 4 of the 8th meeting of the G.B held on 18.03.2016, M/s J.Singh & Associates was engaged for Internal Audit of the Society, including the PMU, DMU and FMU levels. The accepted fee was Rs 11,40,000/- only for audit of 2 FYs—2015-16 and 2016-17.

The G.B was apprised that the full report of 2015-16 and part report of 2016-17 (6 months) which have since been received covers the Internal Audit reports of PMU, DMUs and FMUs under each DMU. The attention of the members was drawn to the synopsis of the Reports placed in Annexure V and the full volumes of reports received were also tabled for perusal of the members.

The G.B was requested to accept the Internal Audit Report of 2015-16 and part of the Internal Audit Report 2016-17 and offer their guidance and / or comments on the report, if any.

Decision

The Internal Audit Reports of 2015-16 and Internal Audit Reports of 2016-17 in part (6 months, April 2016-Sept 2016) are accepted.

Action:

No action required at present.

6. Partial modification of Accounts Manual – regarding inclusion of PR and UC forms in the Manual

The members of the G.B were informed that, presently, the PMU is issuing the PR and UC (to the State Govt) in standard Govt format against the grant received, based on quarterly reconciled account figures, without obtaining PR and UC from the DMUs. It is felt that such returns should be obtained by the PMU from the DMUs also for office record. Accordingly, Form 20, a composite form obtaining combined PR and UC from the DMUs was placed before the GB (Annexure VI), for inclusion of the form in the Accounts Manual of the Society.

Decision

Proposal for inclusion of the Composite PR and UC Form No. 20 in the Accounts Manual of the Society is approved.

Action:

Necessary amendment of the Accounts Manual of the Society has to be done by the PMU and circulated to the DMUs.

7. Management of seed money (for IGA) by JFMCs

Under the West Bengal Forest & Biodiversity Conservation Project the Community Development Component is divided into two categories: -

- (i) Community Development through JFMC and
- (ii) Micro-financing through SHGs within the JFMCs.

The members were informed that Community Development activity through selected JFMCs is in initial stage. Under WBFBC Project, 600 JFMCs (574 FPCs and 26 EDCs) have been targeted under Community Development. Around 1200 SHGs, (2 SHGs per

JFMC) will receive the Micro-finance for Income Generation Activities, at a rate of Rs. 62,500/- each to start small income generation activities (IGAs) and enterprises development. This fund will be given as Revolving Credit Fund to the SHGs and it will be managed by the JFMCs.

The attention of the members was drawn towards the suggestions and opinions obtained during the course of discussions in various trainings of JFMC members at the BRAIPRD, Kalyani, Govt. of West Bengal. Since the JFMC management committee has to maintain records and monitor the progress of expenditure and refund of revolving fund (seed money) from the SHGs on a regular basis to make IGA more fruitful and sustainable for implementation of the WBFBC Project, the following was proposed for approval by the GB members –

The selected JFMCs may be allowed to collect and utilise @0.50% monthly administrative charge from the SHG to whom loan will be granted from the Revolving Fund (Seed money) as per approved business plan for handling, monitoring and proper maintaining the office records.

Decision

- (i) *The decision of imposition of administrative charges (as proposed) on revolving fund (seed money) may be taken amicably by JFMCs and SHGs.*
- (ii) *The administrative charges imposed, if any, should not exceed the prevalent rate of bank interest.*

Action:

PMU to communicate the decisions to all DMUs.

8. Budget allocation for maintenance of frontline staff quarter and Capacity Enhancement of Central Nurseries under Non-reimbursable part

(i) Budget for maintenance of frontline staff quarters:

Under the non-reimbursable fund of the WBFBC Project, the DMUs have been allocated apprx. Rs. 183.06 lakhs, as approved by the GB out of which the release amount is 167.25 lakhs during 2014-15 and 2015-16. The G.B was informed that the utilisation of fund till the end of 2015-16 was Rs 155.14 lakhs, i.e; 92.76% of release. The balance amount i.e; Rs 27.91 lakhs (considered against the allocated fund of Rs 183.06 lakhs) has been re-allocated in this FY 2016-17, to various DMUs.

The Chief Project Director informed the members of the G.B that requests for allocation of more fund for maintenance of frontline staff quarters are being received from the DMUs. He therefore proposed that **additional allocation of Rs.100.00 lakhs may be done from the non-reimbursable component, for maintenance of frontline staff quarter during 2017-18.**

Decision

The G.B members welcomed the proposal but decided to raise the proposed allocation. Accordingly the following decisions were taken:-

- (a) *Additional amount of Rs 200.00 lacs may be allotted to the DMUs for maintenance of frontline staff quarters during 2017-18.*
- (b) *The DMU wise fund requirement will be worked out by PCCF General and PMU to release fund accordingly.*

- (c) *The DMUs should be clearly instructed not to make any expenditure from this fund other than repair and / maintenance of frontline staff quarters.*

Action:

PMU to allocate the fund to the DMUs on receipt of communication from the PCCF General. Instructions should also be communicated by the PMU to the DMUs based on decision (c) above.

(ii) Capacity enhancement and maintenance of Central Nurseries

Capacity enhancement of Central Nurseries created under WBFBCP, has been under consideration for quite some time, to meet the demand of Quality Planting Material (QPM) for all the plantations of the Directorate. Also the maintenance of the Central Nurseries under the project – 20 New and 20 Expansion – is very important for sustained supply of the QPMs. Needless to say that these two works—capacity enhancement and maintenance—would require substantial fund, for which no provision has been made under the Reimbursable part of the project budget. The PMU proposed the following:

- Maintenance of 40 Central nurseries under WBFBC Project = Rs 50.00 lacs
- Capacity Expansion of 11 Central Nurseries = Rs 50.00 lacs
under WBFBC Project (for growing tall seedlings)

Decision

The G.B members welcomed the proposal and decided that the Maintenance of Central Nurseries created under WBFBC Project and the Capacity Expansion of 11 nos. selected Central Nurseries under WBFBC Project will be allocated as per the rates tabulated below:

Item of work	Rate (Rs lacs)	No. of units	Proposed Amt (Rs lacs)
Maintenance of Central nurseries created under WBFBC Project	1.25	40	50.00
Capacity Expansion of selected Central Nurseries created under WBFBC Project for growing tall seedlings	5.00	11	55.00
Total			105.00

Action:

PMU to allocate fund for the items mentioned above as per rates prescribed to the identified Central nurseries during 2017-18.

9. Any Other issues with the permission of the Chair

No other issue was raised by any of the members.

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

Sd/- (Chandan Sinha)
Principal Secretary Forest Dept &
Chairperson WBFBC Society

Action Taken Report on Resolutions of the 10th GB meeting held on 19.01.2017

Ag No.	Issue	Resolution	Actions to be taken	Action Taken
1	Confirmation of the minutes of 9 th GB meeting	<i>The minutes of the 9th meeting of the Governing Body stands confirmed.</i>	No action required.	Not Applicable.
2	Discussions on Action Taken Report on the Resolutions of 9 th meeting	<i>The Action Taken Report was accepted by the G.B</i>	No action required.	Not Applicable.
3	Presentation of Status Report of WBFBC Project upto 31.12.2016	<i>The members appreciated the achievement in training and accepted the Status Report</i>	No action required.	Not Applicable.
4	Confirmation of the Circular Resolution— Acceptance of bid for selection of agency for wildlife research through e-tender “Resolved that the offer of Aaranyak @ Rs.54,73,710/- (Fifty four lakhs Seventy three thousand Seven hundred ten) only inclusive of all taxes, for the purpose of study on Ecology of Tiger in North Bengal is accepted”.	<i>G.B confirmed the acceptance of the offer of Aaranyak as mentioned in the Circular Resolution and quoted above</i>	PMU may formally inform PCCF Wildlife	Informed about the decision vide letter no. 776 / WBFBCP /17-1 dt 03.03.2017
5	Amendment of provision of operation of Bank account of JFMCs (Para 10.12 of Accounts Manual) (a) A separate account may be opened for 'Community Development Fund' management by the FPC/EDCs, where the existing savings bank account is not jointly operated by Beat Officer as Member Secretary. Such new savings bank account should be operated jointly by the Beat Officer as Member Secretary and a Member of Executive Committee duly authorized by the Executive Committee. (b) Savings bank account may be allowed to be opened in banks declared 'at par with nationalized bank' by Finance Dept., provided nationalized bank is not available in the FPC/EDC area.	<i>(i) No new account may be opened for handling Community Development fund. (ii) Existing bank account (Savings or Current) of the FPC/EDCs should be used for operating the Community Development fund. The beat officer as Member Secretary of the FPC/EDC must be included as joint operator of such existing bank account in case it is not being done at present. (iii) The revolving fund to be operated through a second bank account, should be jointly operated by the beat officer as Member Secretary of the FPC/EDC and a member of the Executive Committee to be designated for the purpose. (iv) PCCF HoFF West Bengal will issue an order with regard to decision (ii) and (iii) above. (v) Fund for Community Development should be transferred to the FPC/EDC bank account from the DMU after the satisfactory completion of work. (vi) The relevant provisions of the Operation Manual and/or Account Manual should be modified accordingly and notified by the PMU.</i>	(i) PCCF HoFF on decisions (ii) and (iii). PMU to draft the order for PCCF HoFF. (ii) PMU to communicate with all DMU on decision (v) (iii) PMU to act on decision (vi)	(i) Draft Order sent to PCCF HoFF for approval vide no. 846/WBFBCP/7-1 dt 8.3.17 (ii) PMU to issue letter to all DMUs on decision (v) shortly (iii) The relevant provisions of the Operation Manual and/or Account Manual will be modified and notified by PMU shortly.

Ag No.	Issue	Resolution	Actions to be taken	Action Taken
6	Operation Manual and Accounts Manual— Proposed inclusion of provisions with regard to tax deduction by FPCs/EDCs	GB considered the submission and decided that all decisions with regard to tender, quotation, deduction of taxes as per statute for the purpose of Community Development fund, may be decided by the Head of DMU.	PMU to inform all DMUs about the GB decision	To be informed once the draft sent to PCCF HoFF against item 5 is approved and letter issued.
7	Sanction of fund for Community Development works in DMUs. The total DMU wise budgetary requirement in connection with Community Development and Microfinancing for IGA was placed in Annexure III for approval of the GB	(i) Community Dev. in 150 selected FPCs (instead of 50 allowed earlier) is approved. (ii) Budget allocation for Community Development required to cover all FPCs (600 nos) to the tune of Rs 26,87,31,500/- only (as presented in Annexure III) is approved. (iii) Budget allocation for Microfinancing for IGA Activity (Revolving Fund) required to cover all FPCs (600 nos) to the tune of Rs. 7,50,00,000/- only (as presented in Annexure III) is approved.	PMU on decisions (ii) and (iii)	
8	Re-allocation of fund provided under wild life equipment of squad for purchase of wildlife squad vans. An amount of Rs 11.11 lacs including escalation and contingency has been provided for wildlife equipment.	The proposal of the PCCF Wildlife and CWLW (with regard to re-allocation of fund under equipment for purchase of WL Squad vans) was approved by the GB.	PMU for necessary action	No action taken. Fund will be provided as and when proposal for purchase is received from the WL wing.
9	Diversion of fund for Maling Bamboo removal and afforestation to Grassland creation in PAs. PCCF WL suggested to (i) discontinue the model of Creation of plantation after Maling bamboo removal (ii) create grasslands with fodder trees in PAs, out of fund diverted from Maling Bamboo model.	(i) Model of Creation of plantation after removal of Maling bamboo should be discontinued. (ii) Diversion of unspent fund under the Maling Bamboo model to Creation of grassland and fodder trees in PAs of North Bengal is approved.	PMU to revise the APOs accordingly and inform PCCF Wildlife and concerned DMUs.	This is under process and APO will be informed by end of March 2017
10	Additional fund required for extension of Aranya Bhavan	The additional fund of Rs 1.021 Crores required for additional civil work and replacement of elevators of Aranya Bhavan extension as proposed by the PCCF HoFF may be allotted from other similar projects budgeted under the Institutional Capacity Building, viz: escalation cost and contingency under Siliguri Administrative Building.	PMU to act on the decision	This is under process and APO will be revised soon.

Ag No.	Issue	Resolution	Actions to be taken	Action Taken
11	<p>Filling up of vacant post in the PMU</p> <p>The GB was presented with the latest position of the posts created within the WBFBC Project PMU and the vacancy position in tabular form. Proposals for posting in vacant posts and upgradation of rank of posts proposed</p>	<p>(i) The Forest Department will take decision on the matter of filling up of vacant posts of PMU</p> <p>(ii) Regarding posting of JPD (HRD) and JPD (Extension) the Forest Department will be approached for the following modification of Notification No. 1162-For/G/6M-12/12 pt I dt 13.06.2014 where eight ex-cadre posts including the JPD(HRD) and JPD(Extn) were created: "Officers posted as JPD(HRD) and JPD(Extn) will carry their own pay in their previous posting".</p>	No action with regard to decision (i). PMU to approach Forest Dept through proper channel.	No action required since the Forest Dept is already seized of the matter and posting orders already made.
12	<p>Other items with the permission of the Chair</p> <p>(1) <u>Extension of contract period of Forest Ranger in PMU</u></p> <p>(2) <u>Expansion of Central Nursery units for tall seedlings</u></p>	<p>(i) Shri B. Chakraborty, may be appointed on contractual basis through a fresh contract, presently for a period of one year, starting 1st November, 2016, as a special case.</p> <p>(ii) Further extension of contract will depend upon the quality of service he would be able to deliver during the current period of contract.</p> <p>(i) Expansion of Central Nursery units may be done for raising tall seedlings to be used for Sabajsree programme.</p> <p>(ii) PMU to give cost of infrastr for expansion only of the selected Central Nursery. Cost of production of seedling and its utilisation will be the responsibility of Forest Directorate.</p> <p>(iii) A meeting to be organised by PMU shortly in this regard and to submit report on the feasibility of the proposal by 31st Jan, 2017.</p>	<p>PMU to take necessary action for appointment of retired FR.</p> <p>(i) PMU to act on decisions (i), (ii) and (iii).</p>	<p>Action taken and the incumbent already appointed as directed by GB.</p> <p>Matter has been discussed in meeting. Accordingly, the proposal at Agenda 8(ii) may be seen</p>

Progressive Statement of Achievements (Status Report)

ANNEXURE - III

Progressive Statement of Achievements (Status Report)										ANNEXURE - II	
Activities	Particulars	Unit	Achievements 2012-13	Achievements 2013-14	Achievements 2014-15	Achievements 2015-16	Achievements 2016-17 (upto 07.03.2017)	Total achievement (upto 07.03.2017)			
			Physical	Physical	Physical	Physical	Physical	Physical	Physical	Physical	Remarks
Establishment of PMU & Institutionalisation of Society											
Establishment of PMU		no.	-	-	1	-	-	1	36 Vide G.O. No. 2623-For/G/6M-38/12 dated 23.12.2012. State Government has decided to create 32 DMUs in the office of the Divisional Forest Officers, to enable functioning as Divisional Units of the Society. BTR E & BTR W are not participating in the Project activities		
Establishment of DMUs		no.	-	32	4	-	-	-			
Establishment of FMUs		no.	-	67	79	27	5	178	On the strength of the said G.O. 178 FMUs have been constituted by the DMUs with the approval of the PMU.		
Posting of Officers on Deputation to the Society of PMU		no.	-	-	5	-	-	5			
Deployment of "Support Staff" to PMU and DMU	At PMU	no.	-	1	10	-	1	12			
	Circle Office		-	-	-	5	5	10	Five Computer Operators are deployed in the Circle Offices of Western, Central, South-East, South-West & North-West. And 2 System Support Personnel at Aranya Bhawan.		
	At DMUs	no.	-	3	50	10	5	68			
Preparation of Manuals	Manuals/Guidelines.	no.	-	6	10	3	8	27			
Afforestation											
Afforestation	A1	ha.	-	-	141.50	166.00	143.00	450.50			
	A2	ha.	-	-	176.00	406.00	365.00	947.00			
	A3	ha.	-	-	257.00	1,643.00	1,891.00	3,791.00			
	A4	ha.	-	-	1,129.00	2,923.00	2,300.00	6,352.00	A4 in progress in field		
	A5	ha.	-	-	30.00	160.00	362.00	552.00			
	A6	ha.	-	-	20.00	110.00	135.00	265.00			
	B1	ha.	-	-	119.15	310.50	409.00	838.65			
	B2	ha.	-	-	45.28	19.00	31.00	95.28			
	Total	ha.	-	-	1,917.93	5,737.50	5,636.00	13,291.43			
	Central Nursery	New	units	-	-	15.75	6.75	2.25	24.75		
	Expansion	units	-	-	6.50	6.00	2.75	15.25			
Institutional Capacity Development											
Preparation of Micro-plans											
Baseline Survey	Survey of Forest Resources	no.	-	-	185	345	-	530			
	Socio-economic Survey	no.	-	-	-	-	-	-	FSI is taken up the work		
Construction of Building at AE-391		no.	-	-	-	-	-	-	Issued to NABCON on 13.01.2016 and work going on		
Other buildings	Group D quarters	no.	-	-	-	1	-	1	Construction work completed		
	Group C quarters	no.	-	1	6	8	-	15	Target 15 nos.		
	ROs quarters/Range office	no.	-	-	8	2	-	10	Target 10 nos.		
			no.	-	-	1	2	2	5	Target 5 nos.	

Activities	Particulars	Unit	Achievements 2012-13	Achievements 2013-14	Achievements 2014-15	Achievements 2015-16	Achievements 2016-17 (upto 07.03.2017)	Total achievement (upto 07.03.2017)	
			Physical	Physical	Physical	Physical	Physical	Physical	Remarks
Expansion of existing Administrative Building		no.	-	-	-	-	-	-	Block A (7th & 8th Floor) Block B (5th & 6th Floor)
Trainings & Capacity building	Micro-plan preparation	no.	-	23	33	1	-	57	No. of Trainings
		no. of Participants	-	419	854	24	-	1,297	Frontline staff
		no. of Participants	-	10,000	14,300	6,000	-	30,300	FPC members
	Usage of GPS	no.	-	4	27	9	14	54	No. of Trainings
		no. of Participants	-	100	582	54	103	839	Frontline staff
	Accounting Procedure	nos.	-	-	31	11	28	70	No. of Trainings
		no. of Participants	-	-	247	51	320	618	Head of DMUS, Head of FMUs & Support Staff
	Tree Plantation Outside Forest Area (TPOFA)	nos.	-	-	14	60	-	74	No. of Trainings
		no. of Participants	-	-	443	230	-	673	Frontline staff & Beneficiaries
	Nursery Techniques	nos.	-	-	4	4	3	11	nos.
		no. of Participants	-	-	113	104	134	351	Head of DMUS, Head of FMUs & Frontline Staff
	Package 2 for Middle and Junior officers in Indian Institutes Short term training (10-15 days)	no. of Participants	-	-	-	80	23	103	IIFM (14 nos.), IISWC (32 nos.), KFRI (15 nos.), IIRS (14 nos.) IGNFA (6 nos.) ATI (23)
	Package 3 for Jr. officers, FR and Front Line Staff (inhouse or Indian Institutes)	no. of Participants	-	-	-	45	23	68	School of Oceanography, Jadavpur University
	Frontline Staff and FPC/EDC/SHG Microfinance & Accounting	no. of Participants	-	-	-	-	190	190	BRAIPRD, Kalyani
	Study Tours	nos.	-	2	-	2	3	7	
		no. of Participants	-	30	-	35	32	97	Officers & frontline staff
Procurement	MIS	nos.	-	-	-	7	-	7	
		no. of Participants	-	-	-	128	-	128	Officers & frontline staff
	Community Development	nos.	-	-	-	2	2	4	
		no. of Participants	-	-	-	80	52	132	Officers & frontline staff
	Vehicles-Mahindra Scorpio	nos.	-	-	10	-	14	24	Distributed to 12 DMUs and 2 in PMU
	Vehicles-Maruti Suzuki Ertiga	nos.	-	-	2	-	-	2	At HQ
	Hero Super Splendor motor-cycles	nos.	-	-	100	-	55	155	Distributed to 80 FMUs in 30 DMUs & 2 Training Centres and SBR
	Equipment-GPS	nos.	-	90	90	87	-	267	
	Equipment-Camera	nos.	-	-	90	54	-	144	
	Equipment-Computers	nos.	-	13	43	2	9	67	
Biodiversity Conservation	Equipment-Printers	nos.	-	7	43	1	2	53	
	Tally Software	nos.	-	25	12	-	-	37	
Improvement of Wildlife Habitat in Protected Areas	Grass land Plantation in Plains	ha.	-	-	0.00	100.00	100.00	200.00	
	Fodder tree plantation after bamboo removal in the hills	ha.	-	-	0.00	5.00	25.00	30.00	WL-I DMU 20 ha (Fodder Tree Plantation by working out Malling Bamboo areas) WL-II DMU 5 ha (Fodder Tree Plantation by working out Malling Bamboo areas)
Studies	Studies	nos.	-	-	-	2	4	6	
Equipment	Nylon Net	Sq. m.	-	-	500	-	-	500	
	Searchlights	nos.	-	-	25	-	-	25	

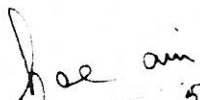
Activities	Particulars	Unit	Achievements 2012-13	Achievements 2013-14	Achievements 2014-15	Achievements 2015-16	Achievements 2016-17 (upto 07.03.2017)	Total achievement (upto 07.03.2017)	
			Physical	Physical	Physical	Physical	Physical	Physical	Remarks
	Field gear	nos.	-	-	-	-	-	-	
	Protective Gear	nos.	-	-	175	50	-	225	
Utilisation of Grants									
			-	-	-	-	50	50	
Items	Particulars	Unit	Achievements 2012-13	Achievements 2013-14	Achievements 2014-15	Achievements 2015-16	Achievements 2016-17 (upto 31.01.17)	Total achievement (Upto 31.01.17)	
			Financial	Financial	Financial	Financial	Financial	Financial	Remarks
Utilisation of Grants	Reimbursible	Rs. Lakhs	-	198.87	1,702.96	3,889.31	4,022.50	9,813.64	
	Non-reimbursible	Rs. Lakhs	-	56.63	295.50	463.80	591.10	1,407.03	
	Total Utilisation Grants	Rs. Lakhs	-	255.50	1,998.46	4,353.11	4,613.60	11,220.67	
	Non-Grant Fund	Rs. Lakhs	-	-	121.79	78.84	80.31	280.94	
	Grand Total	Rs. Lakhs	-	255.50	2,120.25	4,431.95	4,693.91	11,501.61	
Re-imbursements	Reimbursible	Rs. Lakhs	-	176.90	1,320.37	3,335.70	3,516.77	8,349.74	
	Non-Grant Fund	Rs. Lakhs	-	-	121.79	78.84	80.31	280.94	
	Total	Rs. Lakhs	-	176.90	1,442.16	3,414.54	3,597.08	8,630.68	

ANNEXURE-III

NOTE FOR CIRCULATION TO THE MEMBERS OF THE GOVERNING BODY
FOR SELECTION OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY
AUDIT OF THE SOCIETY FOR THE FINANCIAL YEAR 2015-16

1. As per provision of the regulation of the W.B.F.B.C. Society, statutory auditing of the accounts of each financial year is mandatory.
2. The compilation of the account of the Society for the F.Y. 2015-16 has been done and Internal Audit of the same has been completed.
3. For engagement of Statutory Auditor we invited NIQ on 25.07.2016 which was cancelled due to non-receipt of minimum technically no. of qualified bidder.
4. We invited 2nd call of the same NIQ on 10.08.2016. We received three (3) nos bids as detailed below:-
 - a) M/S DBK Associates
 - b) M/S Krishanu Bhattacharyya & Associates
 - c) M/S OM Kejriwal & Co.
5. The bid of Sl. No. b & c was rejected on technical ground. So the Financial bid of M/S DBK Associates was opened as per provision of G.O.9754-F (Y) dated 3rd, December, 2012. (Copy enclosed)
6. M/S DBK Associates has quoted Rs. 20000.00 (Twenty thousand) only per year inclusive of all taxes for conducting Statutory Audit of WBFBC Society.
7. It is proposed that the below stated resolution may be perused which shall be noted/ ratified in the next Governing Body Meeting of the Society:-

" Resolved that the offer of M/S DBK Associates, @ Rs. 20,000/- (twenty thousand)/ only/ per year inclusive of all taxes, for the purpose of Statutory Audit of the Financial Accounts of the Society for the F.Y. 2015-16 is accepted".


Chief Project Director
WBFBC Project
5.9.16.

12

Circular Resolution No. 1 dated 05.09.2016 for adoption by the Governing Body of the West Bengal Forest & Biodiversity Conservation Society.

" Resolved that the offer of M/S DBK Associates, @ Rs. 20,000/- (twenty thousand) only per year inclusive of all taxes, for the purpose of Statutory Audit of the Financial Accounts of the Society for the F.Y. 2015-16 is accepted".

- | | | |
|------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------|
| 1. Member Secretary &
Chief Project Director,
West Bengal Forest & Biodiversity Conservation Society | ✓
Agreed / Not Agreed | <i>hae an</i>
5.9.16 |
| 2. Member &
Principal Chief Conservator of Forests & (HoFF), W.B. | ✓
Agreed / Not Agreed | <i>HC</i>
14/09/16 |
| 3. Member &
Principal Chief Conservator of Forests, General. | ✓
Agreed / Not Agreed | <i>namu</i>
7/9/2016 |
| 4. Member &
Managing Director, West Bengal Forest
Development Corporation. | ✓
Agreed / Not Agreed | <i>Analing</i>
07.09.16 |
| 5. Member &
Principal Chief Conservator of Forests &
Chief Wildlife Warden. | ✓
Agreed / Not Agreed | <i>pur</i>
8/9/16 |
| 6. Member &
Principal Chief Conservator of Forests,
Research, Monitoring & Development. | ✓
Agreed / Not Agreed | <i>RC</i>
06/9/16 |
| 7. Member &
Addl. Principal Chief Conservator of Forests,
Human Resource Development. | ✓
Agreed / Not Agreed | <i>RC</i>
07/09/16 |
| 8. Member &
Addl. Principal Chief Conservator of Forests,
Finance | ✓
Agreed / Not Agreed | <i>RC</i>
07/09/16 |
| 9. Member &
Addl. Principal Chief Conservator of Forests,
North Bengal | Agreed / Not Agreed | |
| 10. Member &
Managing Director, West Bengal
Wasteland Development Corporation. | ✓
Agreed / Not Agreed | <i>RC</i>
06/09/16 |
| 11. Member &
Addl. Secretary, Forest Department
Govt. of West Bengal | Agreed / Not Agreed | |
| 12. Member &
Joint Secretary, Finance Department
Govt. of West Bengal | Agreed / Not Agreed | |
| 13. Chairperson &
Principal Secretary, Forest Department
Govt. of West Bengal. | ✓
Agreed / Not Agreed | <i>RC</i>
07/09/16 |

ANNEXURE-IV

Wb Forest & Biodiversity
Conservation Society

Kolkata

Statutory AUDIT REPORT
For the year 2015-16

DBK ASSOCIATES
Chartered Accountants
P-48C, CIT Road
Kolkata-700014

INDEPENDENT AUDITOR'S REPORT

The Governing Body
West Bengal Forest and Biodiversity Conservation Society
Kolkata

Report on the financial Statements

We have audited the financial statements of West Bengal Forest and Biodiversity Conservation Society (WBFBCS) FOR THE Financial Year 2015-16, which comprise the Balance Sheet as at 31st March, 2016, & the statement of Income and Expenditure for the year ended 31st march, 2016 and the Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the society in accordance with the Accounting Manual which state that "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)" and accounting standards prescribed by the Institute of Chartered Accountants of India.

This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act. In the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- i) In the case of the Balance sheet, of the state of affairs of the society as at 31st March, 2016.
- ii) In the case of the Statement of Income and expenditure, of the surplus for the year ended 31st March, 2016 and
- iii) In the case of the receipts and Payments Account for the period 1st April, 2015 to 31st March, 2016.



DBK ASSOCIATES
Chartered Accountants

P-48C, CIT ROAD, KOLKATA-7000 014

We Report that:

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion proper books of account as required by law have been kept by the society so far as appears from our examination of those books;

The Balance sheet, statement of Income and Expenditure and Receipts and Payments Account dealt with by this report are in agreement with the books of account and with the returns received from DMU's.

In our opinion, the balance Sheet & Statement of Income and Expenditure account comply with the Accounting Standards published by ICAI.

For DBK ASSOCIATES
Chartered Accountants



Pulak Chaterjee
(Partner)
FRN NO: 322817E
Membership no. 056493



Place: Kolkata
Date:

Notes on Accounts

General information and objective

West Bengal Forest & Biodiversity Conservation Society (The Society) has been established under the WB Society registration Act.1961 dated 19th July, 2012, vide registration no.S/IL/93991/2012-2013.

Significant accounting policies

1. Based on the objectives of the society, the funds received are reflected in the accounts as Capital contribution on a cash basis;
2. 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.
3. 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. The Society has decided to show their expenditure on Fixed Assets in the Income Expenditure account. However, the fixed Assets register is being maintained in the relevant format.

Recommendation:

In order to make internal controls more effective and meaningful, It is recommended that the process of Internal Audit be done on a concurrent basis.

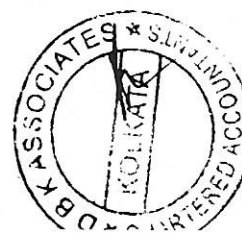


ANNEXURE TO Audit Report

1. The Society maintains its Accounts in Tally as approved by the Governing Body.
2. The Society is required to maintain the following Books of accounts and subsidiary books.

Books of Accounts	Status
Cash Book- Imprest	Maintained in Tally
Bank Book & BRS	Maintained in Tally with bank Statement
Journal Book	Maintained in Tally
General Ledger	Maintained in Tally
Grants Ledger	Needs to be modified to be commensurate with the nature of work

Subsidiary Book	Status
Register of Drafts/cheques received	Not Applicable but maintained
Register of Fixed Deposits	NA <i>but maintained</i>
Stock Register of Cheque Books	Yes Maintained
Register of outgoing Cheques	Yes Maintained
Stock Register Money Receipt books	Yes Maintained
Salary Register	NA <i>but maintained</i>
Register Misc. Advances	Yes Maintained
Tax Deducted at sources Register	Yes Maintained
Fixed Assets Register	Being compiled & maintaining
Stock & Register	Maintained by PMU, not required in DMU
Any other register that may be found necessary	NA



WB Forest & Biodiversity Conservation Society
Aranya Bhawan Block LA 10A Sector III, Salt Lake City, Kolkata- 700098


BALANCE SHEET

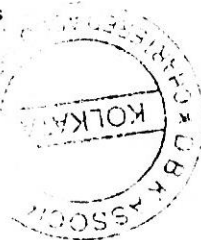
Sources of Funds	Note	31-03-2016	3/31/2015	Application of Funds	Note	31-03-2016	3/31/2015
Capital Account **		884,962,049.03	365,778,638.93	Current Assets			
Reserves & Surplus		67,244,161.03	26,849,240.93		18	929,705,943.80	407,356,382.03
Reserve Fund		817,717,888.00	338,929,398.00				
Add: Excess of income over expenditure		41,076,298.77	40,394,920.10				
Capital Account		926,038,347.80	406,173,559.03				
Current Liabilities	17	3,667,596.00	1,182,823.00				
		<u>929,705,943.80</u>	<u>407,356,382.03</u>			<u>929,705,943.80</u>	<u>407,356,382.03</u>


*Figures have been reclassified where ever necessary to maintain uniformity of Cash Basis of Accounting


** Represents netof Grant Utilisation


For DBK ASSOCIATES
Chartered accountants


Pulak Chatterjee
(Partner)
FRN NO: 322817E
Membership no. 056493




Project Director, Finance
Chief Conservator of Forests &
Project Director (Finance) WBFBC Project


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


Chairperson, WBFBC Society

This is the Balance Sheet referred to in our report of even date

WB Forest & Biodiversity Conservation Society
Aranya Bhawan Block LA 10A Sector III, Salt Lake City, Kolkata- 700098

INCOME AND EXPENDITURE ACCOUNT

Expenditure	Note	31-03-2016	3/31/2015	Income	Note	31-03-2016	3/31/2015
Reimbursable Expenses Incurred	13	388,931,232.89	170,295,711.70	Indirect Income Received	16	484,271,381.24	252,420,095.44
Non Reimbursable Expenses Incurred	14	46,380,277.58	29,550,172.64				
Expenditure on Consultancy (Thru Letter of Credit)	15	7,883,572.00	12,179,291.00	Excess of Expenditure over Income			
Excess of Income over Expenditure		41,076,298.77	40,394,920.10				
		<u>484,271,381.24</u>	<u>252,420,095.44</u>			<u>484,271,381.24</u>	<u>252,420,095.44</u>

*Figures have been reclassified where ever necessary to maintain uniformity of Cash Basis of Accounting

For DBK ASSOCIATES
Chartered accountants

Rajiv

Pulak Chaterjee
(Partner)
FRN NO: 322817E
Membership no. 056493



[Signature]
Project Director, Finance

Chief Conservator of Forests &
Project Director (Finance)
WBFCB Project

[Signature]
Secretary, WBFCB Society

[Signature]
Chairperson, WBFCB Society

This is the Income and Expenditure referred to in our report of even date

WB Forest & Biodiversity Conservation Society
Aranya Bhawan Block LA 10A Sector III, Salt Lake City, Kolkata- 700098

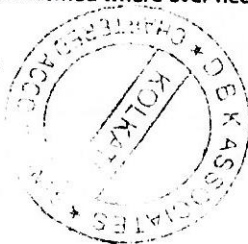
RECEIPTS AND PAYMENT ACCOUNT


Receipts	Note	31-03-2016	3/31/2015	Payments	Note	31-03-2016	3/31/2015
Cash & Bank Opening Balance		324,391,519.20	517,309,713.93	Deposits & Taxes paid	7	8,373,755.00	5,556,303.00
Grant Receipts	1	914,100,000.00	-	Advances to DMU, TDS and Operating Advances	8	333,657,431.00	180,367,654.00
Duties and Taxes Collected	2	10,858,432.00	6,532,052.00	Reimbursable Expenses	9	392,427,516.89	171,586,650.70
Advances Recovered	3	378,326,902.59	149,071,981.17	Non Reimbursable Expenses	10	47,052,053.58	29,681,507.94
Non Reimbursable Expenses (Expenses Indirect)	4	587,487.00	131,616.30	Indirect Incomes (Income Indirect)	11	12,250.38	54,348.28
Reimbursable Expenses (Expenses Direct)	5	3,657,391.00	1,290,939.00	Cash & Bank Opening Balance	12	887,835,082.56	324,391,519.20
Interest and Other Income	6	37,436,357.62	37,301,680.72				
		<u>1,669,358,089.41</u>	<u>711,637,983.12</u>			<u>1,669,358,089.41</u>	<u>711,637,983.12</u>


*Figures have been reclassified where ever necessary to maintain uniformity of Cash Basis of Accounting

For DBK ASSOCIATES
Chartered accountants


Pulak Chatterjee
(Partner)
FRN NO: 322817E
Membership no. 056493




Project Director, Finance
Chief Conservator of Forests &
Project Director (Finance)
WBFBBC Project


Secretary, WBFBBC Society
Secretary
West Bengal Forest and Biodiversity Conservation Society


Chairperson, WBFBBC Society

This is the Receipts and Payments referred to in our report of even date.

WB Forest & Biodiversity Conservation Society
Aranya Bhawan Block LA 10A Sector III, Salt Lake City, Kolkata- 700098

Notes to Annual Financial Statement

1	<u>Grants in Aid</u>		
	State Government		914,100,000.00
	Normal	450000000.00	914,100,000.00
	SCP	320000000.00	
	TSP	144100000.00	
2	<u>Current Liabilities</u>		
	Duties & Taxes		10,858,432.00
	Cess & Other Taxes	150032.00	6,994,713.00
	GIS	7200.00	
	GPF(S)	2100000.00	
	Professional Tax Agst Salaries	12000.00	
	STDS (VAT Deduction)	680495.00	
	STDS (VAT Deduction) - @ 3%	665327.00	
	STDS (VAT Deduction) - @ 5%	15168.00	
	TDS (Income Tax)	4044986.00	
	TDS U/s 192- Agst Salaries	1811000.00	
	TDS U/s 194 C-Agst Company @ 2%	244574.00	
	TDS U/s 194 C- Agst Non Co. @ 1%	101184.00	
	TDS U/s 194 I- Agst Rent @ 10%	210371.00	
	TDS U/s 194 J -Agst Professional Fees @ 10%	1677857.00	
	Deposits (Current Liabilities)		3,863,719.00
	Earnest Money Deposit	1777022.00	
	Security Deposit	2086697.00	



3 Current Assets

Loans & Advances (Asset)

Interest Received at DMU

Sale Proceeds Received at DMU

Advances

Operating Advance to Staffs

Advances to DMU/FMU/FPC

Advances to Baikunthapur

Advances to Bankura North

Advances to Bankura South

Advances to Birbhum

Advances to Burdwan

Advances to Coochbehar

Advances to Darjeeling

Advances to Durgapur

Advances to Howrah Social Forestry

Advances to Jalpaiguri

Advances to Jalpaiguri Social Forestry

Advances to Jhargram

Advances to Kangsabati North

Advances to Kangsabati South

Advances to Kharagpur

Advances to Kurseong

Advances to Malda

Advances to Medinipur

Advances to Monitoring North

Advances to Monitoring South

Advances to Nadia - Murshidabad

Advances to Panchet

Advances to Purulia

Advances to Purulia Extension

Advances to Raiganj

Advances to Rupnarayan

3,423,083.00

204,650.00

103,278.00

103278.00

374,595,891.59

8188823.36

39755054.48

38838961.20

8664839.92

17918633.00

3642414.90

2965141.74

5764775.48

314834.00

17371920.63

873507.00

6135790.00

21281234.00

16057354.00

20233975.00

9408786.20

820452.00

36035614.40

519313.00

1565844.00

190857.00

46795826.18

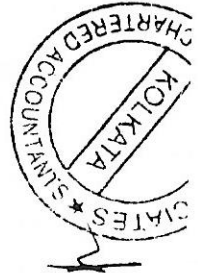
8551329.00

1147138.50

15746286.00

23662915.50

378,326,902.59



Advances to Siliguri Social Forestry	2620582.95
Advances to Silviculture Hills	302706.00
Advances to Silviculture North	171700.46
Advances to Silviculture South	3799779.50
Advances to Wildlife HQ	655530.00
Advances to Wildlife - I	1952331.44
Advances to Wildlife - II	5478612.75
Advances to Wildlife - III	7163028.00

4 NON REIMBURSABLE EXPENSES (Expenses Indirect)

Administration Expenses (N)

DMU Operation Costs (N.57)	5830.00	587,487.00
DMU Operation Costs Other Charges (N.57.OC)	5830.00	
PMU Operation Costs (N.56)	581657.00	
PMU Operation Costs Other Charges (N.56.OC)	5.00	
PMU Operation Costs RRT (N.56.RR)	581652.00	

587,487.00

5 REIMBURSABLE EXPENSES (Expenses Direct)

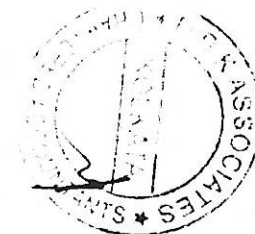
Procurement/Construction (R)

Afforestation and Allied Works (R.1)	2886859.00	3,657,391.00
Capacity Expansion of Existing Hi.Tech Central Nursery (R.1D2)	1888493.00	
Capital Cost of Setting Up of Hi.Tech Central Nursery (R.1D1)	80742.00	
Economic Pltn of Misc. Spp. in N Bengal (R.1A5)	30000.00	
Economic Pltn of Misc. Spp. in N Bengal Creation (R.1A5.02)	30000.00	
Pltn of Misc. Spp. in N Bengal Creation Labour (R.1A5.02.LB)	28200.00	
Pltn of Misc. Spp. in N Bengal Creation Material (R.1A5.02.MT)	1800.00	
Enrichment of Degraded Forests of S.W. Bengal Through Coppice Reg. (R.1A4)	70928.00	
Coppice (R.1A4.08)	70928.00	
Coppice Labour (R.1A4.08.LB)	48728.00	

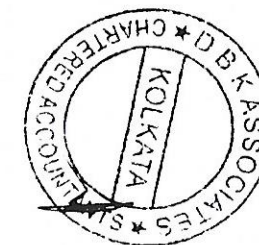
3,657,391.00



<i>Coppice Material (R. 1A4.08.MT)</i>	22200.00
Plantation of High Yielding Eucalyptus Hybrid Clones in South W Bengal (R 1A1)	7248.00
Plantation of Eucalyptus Clone in S. W Bengal Creation (R 1A1.02)	7248.00
<i>Plantation of Eucalyptus Clone in S. W Bengal Creation Material (R. 1A1.02.MT)</i>	7248.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Species (R 1A3)	717140.00
Plantation of QGS Timber, Fuel & Fodder Species Creation (R 1A3.02)	717140.00
<i>Quick Growing Small Timber, Fuel & Fodder Species Creation Labour (R. 1A3.02.LB)</i>	709344.00
<i>Quick Growing Small Timber, Fuel & Fodder Species Creation Material (R. 1A3.02.MT)</i>	7796.00
Production of 1 Year Old Quality Seedling (R.1D4)	54225.00
<i>Production of 1 Year Old Quality Seedling Creation (R.1D4.02)</i>	54225.00
Strip Pltn on Roadside/canalside/railwayside (R.1B1)	38083.00
Strip Pltn on Roadside/canalside/railwayside Advance Works (R 1B1.01)	29558.00
<i>Strip Plantation of Roadside/canalside/railwayside Adv Works Labour (R. 1B1.01.LB)</i>	26158.00
<i>Strip Plantation of Roadside/canalside/railwayside Adv Works Material (R. 1B1.01.MT)</i>	3400.00
Strip Pltn on Roadside/canalside/railwayside Maint Y1 (R 1B1.03)	8525.00
<i>Strip Plantation of Roadside/canalside/railwayside Maint Y1 Material (R. 1B1.03.MT)</i>	8525.00
Biodiversity Conservation (R.2)	334581.00
Elephant/Gaur in North & South West Bengal (R.2B1)	6332.00
Elephant Driving Off Operations (R.2B1.14)	6332.00
<i>Elephant Driving Off Operations Labour (R.2B1.14.LB)</i>	6332.00
Grassland Restoration and Fodder Tree Planting in PAs in N Bengal (R.2A1)	328249.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Adv Works (R.2A1 01)	25450.00
<i>Fodder Tree Planting in PAs in N Bengal Advance Works Labour (R.2A1 01.LB)</i>	25450.00



Grassland Restoration and Fodder Tree Planting in PAs in N B Creation (R.2A1.02)	302799.00
<i>Fodder Tree Planting in PAs in N Bengal Creation Labour (R.2A1.02.LB)</i>	168.00
<i>Fodder Tree Planting in PAs in N Bengal Creation Material (R.2A1.02.MT)</i>	302631.00
Community Development (R.3)	20500.00
<i>Meeting with FPCs (R.3A1)</i>	500.00
<i>Preparation Microplan (R.3B1)</i>	20000.00
Institutional Capacity Development (R.4)	415451.00
Construction of Administrative Buildings (R.4C1)	10000.00
<i>Construction of RO's Office Complex (R.4C1.43)</i>	10000.00
Miscellaneous Management Inputs (R.4C4)	108587.00
Incremental Staff DMU (R.4C4.52)	34647.00
<i>Incremental Staff DMU Extension Workers (R.4C4.52.EW)</i>	32520.00
<i>Incremental Staff DMU Skilled (R.4C4.52.SW)</i>	2127.00
Operation Cost PMU (R.4C4.56)	73940.00
<i>PMU Travel Expenses (R.4C4.56.TE)</i>	73940.00
Package I for Senior Officers (R.4B1)	69273.00
<i>Senior Officer Study Tour Other States (R.4B1.32)</i>	69273.00
Package III for Junior Level Officers and FRs (R.4B3)	92591.00
<i>Junior Level Officers and FRs Instructions Field (R.4B3.36)</i>	638.00
<i>Junior Level Officers and FRs Training Indian Institutes (R.4B3.35)</i>	91953.00
Package IV for Frontline Staff and FPC/EDC/SHG (R.4B4)	135000.00
<i>Frontline Staff and FPC/EDC/SHG PRA, Microplan (R.4B4.37)</i>	135000.00



6 Indirect Incomes (Income Indirect)

Interest Income

Interest From Banks

Interest From Deposits- Auto Sweep

Sale Proceeds

Sale of Forms

	37,372,857.62	
6394 10		
37366463.52		
	63,500.00	
63500.00		

37,436,357.62

7 Current Liabilities

Duties & Taxes

Cess & Other Taxes

GIS

GPF(S)

Professional Tax Agst Salaries

STDS (VAT Deduction)

STDS (VAT Deduction) - @ 3%

STDS (VAT Deduction) - @ 5%

TDS (Income Tax)

TDS U/s 192- Agst Salaries

TDS U/s 194 C-Agst Company @ 2%

TDS U/s 194 C- Agst Non Co. @ 1%

TDS U/s 194 I- Agst Rent @ 10%

TDS U/s 194 J -Agst Professional Fees @ 10%

Deposits (Current Liabilities)

Earnest Money Deposit

Security Deposit

	6,994,809.00	
150032.00		
7200.00		
2100000.00		
12000.00		
680495.00		
665327.00		
15168.00		
4045082.00		
1811000.00		
244574.00		
101280.00		
210371.00		
1677857.00		
	1,378,946.00	
1331387.00		
47559.00		

8,373,755.00

8 Current Assets

Loans & Advances (Asset)

TDS Receivable

Advances

Operating Advance to Staffs

Advances to DMU/FMU/FPC

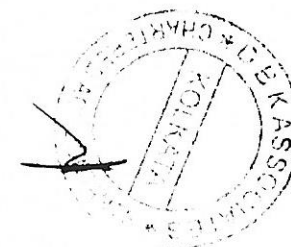
Advances to Baikunthapur

	3,735,479.00	
	180,000.00	
	329,741,952.00	
6259767.00		

333,657,431.00

REGISTERED ACCOUNTANT

Advances to Bankura North	33946243.00
Advances to Bankura South	38520902.00
Advances to Birbhum	7131450.00
Advances to Burdwan	14498500.00
Advances to Coochbehar	3338250.00
Advances to Darjeeling	2088596.00
Advances to Durgapur	4322500.00
Advances to Howrah Social Forestry	432914.00
Advances to Jalpaiguri	16023001.00
Advances to Jalpaiguri Social Forestry	1942727.00
Advances to Jhargram	7471500.00
Advances to Kangsabati North	13808697.00
Advances to Kangsabati South	13080000.00
Advances to Kharagpur	18863355.00
Advances to Kurseong	6744131.00
Advances to Malda	552340.00
Advances to Medinipur	31786711.00
Advances to Monitoring North	711388.00
Advances to Monitoring South	1577142.00
Advances to Nadia - Murshidabad	363100.00
Advances to Panchet	44035269.00
Advances to Purulia	6792781.00
Advances to Purulia Extension	1225293.00
Advances to Raiganj	16555836.00
Advances to Rupnarayan	19164875.00
Advances to Siliguri Social Forestry	2419026.00
Advances to Silviculture Hills	190289.00
Advances to Silviculture North	226207.00
Advances to Silviculture South	3277465.00
Advances to Wildlife HQ	430503.00
Advances to Wildlife - I	1057435.00
Advances to Wildlife - II	5130750.00
Advances to Wildlife - III	5773009.00



9 **REIMBURSABLE EXPENSES (Expenses Direct)**

CONSULTING SERVICES (5CS)

7,782,676.00

Consulting Services (Thru Reimbursement Procedure) (5CS.1)

7782676.00

Procurement/Construction (R)

384,644,840.89

Afforestation and Allied Works (R.1)

306528261.28

Capacity Expansion of Existing Hi.Tech Central Nursery (R.1D2)

24479310.63

Capital Cost of Setting Up of Hi.Tech Central Nursery (R.1D1)

47600949.65

Block Pltn in Non Forest Areas (R.1B2)

1772695.00

Block Pltn in Non Forest Areas Advance Works (R.1B2.01)

202219.00

Block Pltn in Non.Forest Areas Advance Works Labour (R.1B2.01.LB)

168669.00

Block Pltn in Non.Forest Areas Adv Works Material (R.1B2.01.MT)

33550.00

Block Pltn in Non Forest Areas Creation (R.1B2.02)

753150.00

Block Pltn in Non Forest Areas Creation Labour (R.1B2.02.LB)

681818.00

Block Pltn in Non Forest Areas Creation Material (R.1B2.02.MT)

71332.00

Block Pltn in Non Forest Areas Maint Y1 (R.1B2.03)

817326.00

Block Pltn in Non Forest Areas Maint Y1 Labour (R.1B2.03.LB)

796888.00

Block Pltn in Non Forest Areas Maint Y1 Material (R.1B2.03.MT)

20438.00

Economic Pltn of Misc. Spp. In N Bengal (R.1A5)

6716267.00

Economic Pltn of Misc. Spp. in N Bengal Creation (R.1A5.02)

6362923.00

Pltn of Misc. Spp. in N Bengal Creation Labour (R.1A5.02.LB)

5484460.00

Pltn of Misc. Spp. in N Bengal Creation Material (R.1A5.02.MT)

878463.00

Economic Pltn of Misc. Spp. In N Bengal Maint Y1 (R.1A5.03)

353344.00

Pltn of Misc. Spp. in N Bengal Maint Y1 Labour (R.1A5.03.LB)

333000.00

Pltn of Misc. Spp. in N Bengal Maint Y1 Material (R.1A5.03.MT)

20344.00

Enrichment of Degraded Forests of S.W. Bengal Through Coppice Reg. (R.1A4)

24198961.00

Coppice (R.1A4.08)

24198961.00

Coppice Labour (R.1A4.08.LB)

20175310.00

Coppice Material (R.1A4.08.MT)

4023651.00

Plantation of High Yielding Eucalyptus Hybrid Clones in South W Bengal (R.1A1)

7145799.00

Plantation of Eucalyptus Clone in S. W Bengal Creation (R.1A1.02)

5879895.00

Plantation of Eucalyptus Clone in S. W Bengal Creation Labour (R.1A1.02.LB)

5126749.00

Plantation of Eucalyptus Clone in S. W Bengal Creation Material (R.1A1.02.MT)

753146.00

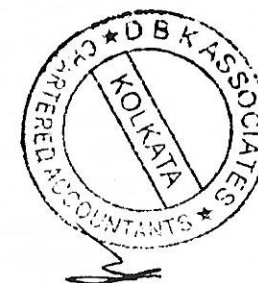
392,427,516.89



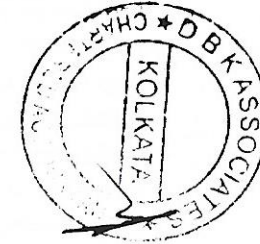
Plantation of Eucalyptus Clone in S. W Bengal Maint Y1 (R 1A1 03)	1265904.00
Plantation of Eucalyptus Clone in S. W Bengal Maint Y1 Labour (R 1A1 03.LB)	1136096.00
Plantation of Eucalyptus Clone in S. W Bengal Maint Y1 Material (R.1A1 03.MT)	129808.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Species (R.1A3)	62303146.00
Plantation of QGS Timber, Fuel & Fodder Species Creation (R.1A3.02)	59926542.00
Quick Growing Small Timber, Fuel & Fodder Species Creation Labour (R.1A3 02.LB)	51161815.00
Quick Growing Small Timber, Fuel & Fodder Species Creation Material (R.1A3.02.MT)	8764727.00
Plantation of Quick Growing Small Timber, Fuel & Fodder Sp Maint Y1 (R.1A3.03)	2376604.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y1 Labour (R.1A3.03.LB)	2120304.00
Quick Growing Small Timber, Fuel & Fodder Species Maint Y1 Material (R.1A3.03.MT)	256300.00
Plantation of Sal and Associates in South West Bengal (R.1A2)	27367583.00
Plantation of Sal and Associates in South West Bengal Creation (R.1A2.02)	23385163.00
Plantation of Sal and Associates in South West Bengal Creation Labour (R.1A2.02.LB)	17260916.00
Plantation of Sal and Associates South West Bengal Creation Material (R.1A2.02.MT)	6124247.00
Plantation of Sal and Associates in South West Bengal Maint Y1 (R.1A2 03)	3982420.00
Plantation of Sal and Associates South West Bengal Maint Y1 Labour (R.1A2.03.LB)	3466420.00
Plantation of Sal and Associates South West Bengal Maint Y1 Material (R.1A2.03.MT)	516000.00
Pltn of Sal and Associate Spp.in N Bengal (R.1A6)	4669128.00
Pltn of Sal and Associate Spp. in N Bengal Creation (R.1A6.02)	4447128.00
Plnt of Sal and Asso. Spp. in N Bengal Creation Material (R.1A6.02.MT)	531932.00
Pltn of Sal and Associate Spp. in N Bengal Creation Labour (R.1A6.02.LB)	3915196.00
Pltn of Sal and Associate Spp. in N Bengal Maint Y1 (R.1A6.03)	222000.00
Pltn of Sal and Associate Spp. in N Bengal Maint Y1 Labour (R.1A6.03.LB)	222000.00
Production of 1 Year Old Quality Clone (R.1D3)	1937538.00
Production of 1 Year Old Quality Clone Creation (R.1D3.02)	1426060.00
Production of 1 Year Old Quality Clone Maint Y1 (R.1D3.03)	511478.00
Production of 1 Year Old Quality Seedling (R.1D4)	27937528.00
Production of 1 Year Old Quality Seedling Creation (R.1D4.02)	19165858.00
Production of 1 Year Old Quality Seedling Maint Y1 (R.1D4.03)	8771670.00
Soil & Moisture Conservation (R.1C)	49286275.00
Soil & Moisture Conservn. in A1 Treatment (R.1C1)	1494010.00
Soil & Moisture Conservn. in A2 Treatment (R.1C2)	3651854.00
Soil & Moisture Conservn. in A3 Treatment (R.1C3)	14774085.00



Soil & Moisture Conservn. in A4 Treatment (R.1C4)	29366326.00
Strip Pltn on Roadside/canalside/railwayside (R.1B1)	21113081.00
Strip Pltn on Roadside/canalside/railwayside Advance Works (R.1B1.01)	3247159.00
Strip Plantation of Roadside/canalside/railwayside Adv Works Labour (R.1B1.01.LB)	2601159.00
Strip Plantation of Roadside/canalside/railwayside Adv Works Material (R.1B1.01.MT)	646000.00
Strip Pltn on Roadside/canalside/railwayside Creation (R.1B1.02)	15430645.00
Strip Plantation of Roadside/canalside/railwayside Creation Labour (R.1B1.02.LB)	14232393.00
Strip Plantation of Roadside/canalside/railwayside Creation Material (R.1B1.02.MT)	1198252.00
Strip Pltn on Roadside/canalside/railwayside Maint Y1 (R.1B1.03)	2435277.00
Strip Plantation of Roadside/canalside/railwayside Maint Y1 Labour (R.1B1.03.LB)	2353837.00
Strip Plantation of Roadside/canalside/railwayside Maint Y1 Material (R.1B1.03.MT)	81440.00
Biodiversity Conservation (R.2)	18559413.24
Elephant/Gaur in North & South West Bengal (R.2B1)	11962085.60
Elephant Driving Off Operations (R.2B1.14)	8960859.60
Elephant Driving Off Operations Equipment (R.2B1.14.EQ)	918629.60
Elephant Driving Off Operations Labour (R.2B1.14.LB)	6291307.00
Elephant Driving Off Operations Vehicle Hire (R.2B1.14.VH)	1750923.00
Elephant Fence (R.2B1.11)	867375.00
Elephant New Fence Wooden Post (R.2B1.11.FW)	685875.00
Elephant Old Fence (R.2B1.11.OF)	181500.00
Mobile Squad (R.2B1.13)	2133851.00
Mobile Squad Equipment (R.2B1.13.EQ)	1112932.00
Mobile Squad Labour (R.2B1.13.LB)	846120.00
Mobile Squad Vehicle Hire (R.2B1.13.VH)	174799.00
Fodder Tree Planting After Removal of Maling Bamboo in PAs in Hills (R.2A3)	877800.00
Fodder Tree Planting After Removal of Maling Bamboo Advance Works (R.2A3.01)	444500.00
Fodder Tree Pltn After Removal of Maling Bamboo Adv Works Labour (R.2A3.01.LB)	394500.00
Fodder Tree Pltn After Removal of Maling Bamboo Adv Works Material (R.2A3.01.MT)	50000.00
Fodder Tree Planting After Removal of Maling Bamboo Nursery (R.2A3.06)	433300.00
Fodder Tree Planting After Removal of Maling Bamboo Nursery Labour (R.2A3.06.LB)	383550.00
Fodder Tree Planting After Removal of Maling Bamboo Nursery Material (R.2A3.06.MT)	49750.00
Grassland Restoration and Fodder Tree Planting in PAs in N Bengal (R.2A1)	4981639.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Adv Works (R.2A1.01)	510054.00



Fodder Tree Planting in PAs in N Bengal Advance Works Labour (R.2A1 01 LB)	462054.00
Fodder Tree Planting in PAs in N Bengal Adv Works Material (R.2A1 01 MT)	48000.00
Grassland Restoration and Fodder Tree Planting in PAs in N B Creation (R.2A1 02)	4471585.00
Fodder Tree Planting in PAs in N Bengal Creation Labour (R.2A1 02 LB)	2874194.00
Fodder Tree Planting in PAs in N Bengal Creation Material (R.2A1 02 MT)	1597391.00
Leopard in the North Bengal (R.2B2)	152016.64
Leopard Capture / Rescue Equipment (R.2B2 EQ)	152016.64
Smaller Animals in Central Bengal (R.2B4)	585872.00
Smaller Animals in Central Bengal Capture/Rescue Equipment (R.2B4.EQ)	75000.00
Smaller Animals in Central Bengal Capture/Rescue Labour (R.2B4.LB)	192380.00
Smaller Animals in Central Bengal Capture/Rescue Vehicle/Boat Hire (R.2B4 VH)	193492.00
Smaller Animals in Central Bengal Capture/Rescue Veterinary Services (R.2B4.VS)	125000.00
Community Development (R.3)	10198553.00
Meeting with FPCs (R.3A1)	5204374.00
Preparation Microplan (R.3B1)	4994179.00
Institutional Capacity Development (R.4)	49358613.37
Construction of Administrative Buildings (R.4C1)	22025740.00
Administrative Building at Siliguri (R.4C1.46)	129069.00
Building at Salt Lake (R.4C1.45)	12534011.00
Construction of Beat Officer Office Complex (1) (R.4C1.41)	2112217.00
Construction of Beat Officer Office Complex (2) (R.4C1.42)	1805710.00
Construction of RO's Office Complex (R.4C1.43)	2318180.00
Expansion of Existing Administrative Building (R.4C1.44)	3126553.00
Field Research (R.4D)	3314320.00
Field Research Nursery Technique Protocol (R.4D2)	1601857.00
Field Research Plantation Model Protocol (R.4D3)	1712463.00
GIS & MIS (R.4C2)	2758807.00
GIS/MIS Pilot Project Equipment (R.4C2.EQ)	2216771.00
GIS/MIS Pilot Project Services. (R.4C2.SS)	542036.00
Miscellaneous Management Inputs (R.4C4)	15801361.37
Audit (R.4C4.54)	123788.00
DMU Audit (R.4C4.54.DM)	94688.00
PMU Audit (R.4C4.54.PM)	29100.00



Incremental Staff DMU (R.4C4.52)	11789688.37
Incremental Staff DMU Extension Workers (R.4C4.52.EW)	32520.00
Incremental Staff DMU Semi Skilled (R.4C4.52.UW)	1534978.61
Incremental Staff DMU Skilled (R.4C4.52.SW)	10222189.76
Incremental Staff PMU (R.4C4.51)	1293254.00
PMU Staff Semi Skilled (R.4C4.51.UW)	343215.00
PMU Staff Skilled (R.4C4.51.SW)	950039.00
Operation Cost PMU (R.4C4.56)	2594631.00
PMU Office Equipment (R.4C4.56.EQ)	289467.00
PMU Office Expenses (R.4C4.56.OE)	1475362.00
PMU Travel Expenses (R.4C4.56.TE)	829802.00
Package I for Senior Officers (R.4B1)	1022213.00
Senior Officer Study Tour Other States (R.4B1.32)	1022213.00
Package II for Middle and Junior Level Officers (R.4B2)	1672996.00
Middle and Junior Level Officers Training Long Term (R.4B2.33)	875000.00
Middle and Junior Level Officers Training Short Term (R.4B2.34)	797996.00
Package III for Junior Level Officers and FRs (R.4B3)	2141707.00
Junior Level Officers and FRs Instructions Field (R.4B3.36)	1242474.00
Junior Level Officers and FRs Training Indian Institutes (R.4B3.35)	899233.00
Package IV for Frontline Staff and FPC/EDC/SHG (R.4B4)	621469.00
Frontline Staff and FPC/EDC/SHG Microfinance, Accounting (R.4B4.38)	128544.00
Frontline Staff and FPC/EDC/SHG PRA, Microplan (R.4B4.37)	492925.00

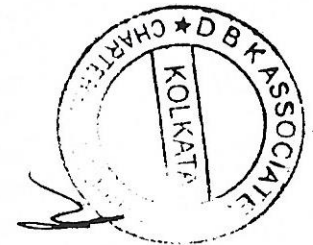
10 NON REIMBURSABLE EXPENSES (Expenses Indirect)

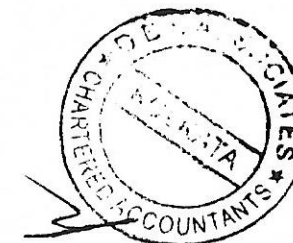
Administration Expenses (N)

DMU Operation Costs (N.57)	15582630.70
DMU Operation Costs Building Maintenance (N.57.BM)	9424971.00
DMU Operation Costs Hire/POL (N.57.PO)	3013941.00
DMU Operation Costs Other Charges (N.57.OC)	2526992.70
DMU Operation Costs Travel Expenses (N.57.TE)	26173.00
DMU Operation Costs Wages (N.57.WA)	590553.00
Other Expenses (N.58)	9859726.00
Other Expenses Other Taxes (N.58.OT)	28519.00

47,052,053.58

47,052,053.58





Other Expenses Service Tax (N.58.ST)	4445190.63	
Other Expenses VAT (N.58.VT)	1872229.37	
Plantation Monitoring (N.58.MP)	1184488.00	
Publications/Publicity (N.58.PB)	2329299.00	
PMU Operation Costs (N.56)	9741587.88	
Medical & Children Edu Allowance Reimbursements (N.56.MR)	376039.00	
PMU Operation Costs Hire/POL (N.56.PO)	3310740.00	
PMU Operation Costs Other Charges (N.56.OC)	1738870.88	
PMU Operation Costs RRT (N.56.RR)	1821824.00	
PMU Operation Costs Wages (N.56.WA)	2494114.00	
PMU Salaries (N.55)	11868109.00	
Dearness Allowance (N.55.DA)	4726540.00	
House Rent Allowance (N.55.HR)	832922.00	
Leave Salary Contribution (N.55.LS)	769939.00	
Pay (N.55.PA)	3976326.00	
Pension Contribution (N.55.PC)	1327123.00	
Special / Others Allowance (N.55.GP)	235259.00	
11 Indirect Incomes (Income Indirect)		12,250.38
Interest Income		
Interest From Deposits- Auto Sweep	12250.38	12,250.38
12 Closing Balance		887,835,082.56
Bank Accounts	887824155.56	
Cash-in-hand	10927.00	
13 REIMBURSABLE EXPENSES (Expenses Direct)		388,931,232.89
CONSULTING SERVICES (5CS)	7782676.00	
Procurement/Construction (R)	381148556.89	
14 NON REIMBURSABLE EXPENSES (Expenses Indirect)		46,380,277.58
Administration Expenses (N)	46380277.58	

35

15 EXPENDITURE ON CONSULTANCY (THRU LETTER OF CREDIT)*Consulting Services (Thru Direct Payment Procedure) (SCS.2)*

7883572.00

7,883,572.00**16 Indirect Incomes (Income Indirect)**

Interest Income

40894799.24

Sale Proceeds

181500.00

Utilization of Grants in Aid

435311510.00

Utilization of Non Fund Based Grant

7883572.00

484,271,381.24**17 Current Liabilities**

Duties & Taxes

Provisions

Deposits (Current Liabilities)

3667596.00

3,667,596.00**18 Current Assets**

Loans & Advances (Asset)

41870861.24

Cash-in-hand

10927.00

Bank Accounts

887824155.56

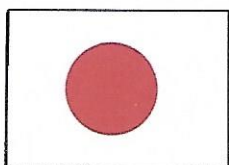
929,705,943.80



Salient points of

Internal Audit Report for the year 2015-16 & 2016-17 (Part)

West Bengal Forest and Biodiversity Conservation Society



Conducted by

J.Singh & Associates

Chartered Accountant

BF-232 Saltlake City

Kolkata-700064

Salient points of
Internal Audit Report for the year 2015-16 & 2016-17 (Part)

West Bengal Forest and Biodiversity Conservation Society
for the year 2015-16

Conducted by

J.Singh & Associates
Chartered Accountant
BF-232 Saltlake City
Kolkata-700064

Internal Audit Report

M/S J. Singh & Associates, Chartered Accountants was appointed as Internal Auditor for the year 2015-16 & 2016-17 to conduct Internal Audit of West Bengal Forest & Biodiversity Conservation Society through e-tender on QCBS method. The objective of Internal Audit is to regularise the discrepancy if any by checking and verification of the following documents so that the internal control process operates effectively.

1. Checking of Cheque Book Register.
2. Checking of Money Receipt Books.
3. Checking of Cheque Issue Register.
4. Verification of Cash Book, Bank Book & BRS.
5. Checking of Bank Guarantees.
6. Verification of Journal/Debit vouchers.
7. Verification of Advance Requisition Form.
8. Verification of Fixed Assets Register
9. Vouching of TDS/STDS Register & Challans copy.
10. Checking of Statutory Compliances i.e. GPF, GIS, P.T. & IT.
11. Checking of Master Roll Form.
12. Verification of Contractor agreement copy.
13. Scrutiny of ledgers, Trial Balance, Balance Sheet.
14. Checking of Bank Deposits, Interest in Bank.
15. Physical Verification of Cash.

The Internal Audit for the Financial year 2015-16 at PMU level (quarterly basis), at DMU level (half yearly basis) and at FMU level (yearly basis) has been completed. The detailed audit reports of PMU, DMUs & FMUs have been submitted in due course.

The Internal Audit for the Financial Year 2016-17 is in progress. Two quarterly report of PMU and one half yearly report of 34 DMUs have been submitted by the Internal Auditor. The Audit Report at FMU level will be available at the end of Financial Year 2016-17.

Two major initiatives have been taken by PMU to control all the financial transactions of the Society upto FMU level:-

1. On line Budget Control System
2. Tally Online Data Synchronisation for compilation of accounts.

The auto-synched Tally System has been designed in such way so that all types of data i.e. head wise (as per Accounting Masters created by PMU office) entry at Field Management Unit (FMU), DMU, FPC & PMU level, both separately and consolidated data can be generated in both tally and excel format and can be accessible and used in any application.

The salient points of Internal Audit Report for the year 2015-16 and part report of 2016-17 are enclosed.

Salient points of
Internal Audit Report for the year 2015-16

West Bengal Forest and Biodiversity Conservation Society

Conducted by

J.Singh & Associates
Chartered Accountant
BF-232 Saltlake City
Kolkata-700064

Internal Audit Report of PMU for the year 2015-16

SL. No	Areas	Observation	Suggestion	Remarks of PMU
1	Statutory Deduction at Source	Short payment of TDS for the month of April, 2015	Statutory time limit should be maintained.	The observation relates to IT deduction of Govt. Officers of the Society for the month of April, 2015 which is payable in May, 15. Hence no short payment of TDS was done. All the DMUS have been intimated the detail time schedule of TDS/STDS/Cess and taxes.
2	Late Payment of TDS	Due to Late payment TDS an Interest of Rs. 5985.00 has been paid.	Statutory time limit should be maintained.	Necessary steps has been taken to avoid recurrence of such incident in future.
3	Excess payment of TDS	An excess payment of Rs. 2,85,076/- in June, 2015 under section 194J.	Statutory time limit should be maintained.	There was no transaction of Rs 2,85,076/- during June, 2015 under section 194J. The amount was actually deducted from the gross bill of Rs. 28,50,757/- of M/S Nippon Koei India Pvt. Ltd. And deposited on 31.07.2015. No excess payment of TDS was done.
4	Excess payment of TDS	An excess payment of Rs. 1,89,334/- in January, 2016 under section 194J.	Statutory time limit should be maintained.	The amount relates to deduction and deposit of TDS on gross value of Rs.18,93,335/- of Nippon Koei India Pvt. Ltd. Under section 194J for the period relating to February, 2016. Hence there was no excess payment of January, 2016.

Internal Audit Report of DMU for the year 2015-16

SL. No	Areas	Observation	Suggestion	Remarks of PMU
1	Cheque Issue Register	Maintained systematically.	No changes required.	No Comments
2	Money Receipt book in respect of Tender, EMD and SD	Maintained in proper manner	No changes required.	No Comments
3	Internal Control system and procedure	Well maintained	No changes required.	No Comments
4	Excess expenditure over Budget Allocation	Actual expenditure exceeds allocated fund.	Proper scrutiny should be made before releasing fund	Regularised by revised budget allocation.
5	Fixed Asset Register	Not maintained properly	To be maintained by all DMUs	Necessary guideline issued to maintain properly.
6	Books of Accounts	Books of accounts was maintained in TALLY ERP 9 platforms properly.	No changes required.	No Comments
7	BANK RECONCILIATION	Monthly bank reconciliation statements was verified, the bank reconciliation was made in tally ERP 9.	Entries to bank passbook's and cash book maintain in Tally ERP 9 are accurate and balances are properly reconciled. System of accounting is satisfactory and no changes are necessary in that regard.	No Comments
8	FUND ALLOCATION	The funds are allocated to the FMU With proper requisition.	No changes required.	No Comments
9	TAX REGISTER	Tax register maintained by the DMU	No changes required.	No Comments
10	Statutory Dues	TDS were deducted properly from different party's/ vendor's under section 194C & 194J of Income Tax Act 1961 and deposited to the government within the stipulated time.	Same level of diligence to be maintained in due course.	To maintain the schedule date necessary instruction issued as per Sl.No 1 above in PMU section.

Internal Audit Report of FMU Level for the year 2015-16

SL. No	Areas	Observation	Suggestion	Remarks of PMU
1	Books of Account	Books of accounts was maintained in TALLY ERP 9 platforms properly.	No changes required.	No Comments
2	Bank Reconciliation Statement	Monthly bank reconciliation statements was verified, the bank reconciliation was made in tally ERP 9.	No changes required.	No Comments
3	FUND ALLOCATION	It was observed that the funds that are allotted to the FMU as per the sanctioned budget.	No such changes to be made in this regard.	No Comments
4	Bank Interest	Bank Interest is not remitted to DMU	To be remitted to DMU in time..	Interest remitted to DMU by adjustment of short payment of interest on the basis of requisition of FMU.
5	Labour payment through Master Roll	Payee is not identified properly at FMU level	ID proof should be supported	The local staff who are supervising the work identify the labour and payment made by attestation of LTI and payment certificate. However steps has been taken to support the payment by ID proof.

Salient points of
Internal Audit Report for the year 2016-17 (Part)
(From April, 2016-September, 2016)

West Bengal Forest and Biodiversity Conservation Society

Conducted by

J.Singh & Associates
Chartered Accountant
BF-232 Saltlake City
Kolkata-700064

Internal Audit Report of PMU for the year 2016-17 (Part)

SL. No	Areas	Observation	Suggestion	Remarks of PMU
1	Asset Register	Maintain Properly	.	No Comment
1	Cheque Issue Register	Properly Maintained	.	No Comment
2	Manpower Deployment	It has been observed that there is a dearth in the manpower in the DMU level. The same personnel are employed for more than one project. This may lead to confusion and unwanted medley in the books.	.	Manpower engaged as per provision of MOD. The deficiencies is covered by giving extra effort of the staff.
3	Training	Training to the staff to attain uniformity and correctness in accounts has not been organised as per suggession.	Advice to organise training	Lots of Training on account related matter have been organised both at PMU level and DMU level on regular intervals. This will continue in future also.

Internal Audit Report of DMU for the year 2016-17 (Part)

SL. No	Areas	Observation	Suggestion	Remarks of PMU
1	Cheque Issue Register	Maintained systematic properly	No changes need to be made in this regard.	No Comments
2	Money Receipt book in respect of Tender, EMD and SD	Maintained in proper manner	No changes need to be made in this regard.	No Comments
3	Internal Control system and procedure	Well maintained	No changes need to be made in this regard.	No Comments
4	Budget Control	Controlled properly	No changes need to be made in this regard.	On line Budget control system has been introduced to control the budget systematically.
5	Fixed Asset Register	Maintained. But in a DMU asset as shown in register in 2014-15 not reflected in the balance sheet of the next year.	To be maintained by all DMUs	It will be brought to the notice of statutory auditor for incorporation
6	BOOKS OF ACCOUNTS	Books of accounts was maintained in TALLY ERP 9 platforms properly.	No such changes need to be made in that regard.	No Comments
7	BANK RECONCILIATION	Monthly bank reconciliation statements was verified, the bank reconciliation was made in tally ERP 9.	Entries to bank passbook's and cash book maintain in Tally ERP 9 are accurate and balances are properly reconciled. System of accounting is satisfactory and no such changes are necessary in that regard.	No Comments
8	FUND ALLOCATION	The funds are allocated to the FMU With proper requisition.	.	No Comments
9	Statutory Dues	TDs @ 2% deducted by Bankura North under section 194C instead of 1 % for valid PAN.		Excess amount to be adjusted in the next bill if any otherwise TDS certificate will issued for refund by the contractor.

ANNEXURE VI

FORM NO. : 20**West Bengal Forest & Biodiversity Conservation Society**

Name of the DMU

Performance Report and Utilization Certificate for the Period

Letter Nos. and date under which fund allocated

(1)..... (2).....

(3)..... (4)

Sl.	Head of Account	Head Description	Phy. target	Amount Allocated (Rs)	Total Amt (Previous balance + Release) (Rs)	Achievement	
						Phy.	Utilization (Rs)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							

Sl.	Head of Account	Head Description	Phy. target	Amount Allocated (Rs)	Amount Released (Rs)	Achievement	
						Phy.	Utilization (Rs)
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
TOTAL							

Certified that out of Rs. (Rupees)
only received during the period under report in favour of DMU,
a sum of Rs..... (Rupees)
only has been utilized for the purpose of implementation of West Bengal Forest and
Biodiversity Conservation Project, for which it was sanctioned and that the balance of Rs.
..... (Rupees) only remaining
unutilized.

Date:

.....
Signature of the Head of DMU