

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

**AUDIT REPORT & BALANCE SHEET
For the period of April 2022 to March 2023**

AUDITORS

D GARODIA & CO

CHARTERED ACCOUNTANTS

Head Office: 45, Girish Park (North), 3rd Floor, Kolkata- 700006
Branch Offices: Port Blair | Hyderabad | Bhagalpur | Chandigarh
Contact: 033 40701495 || E-mail- info@dgarodiaandco.com



D. GARODIA & CO.

Chartered Accountants

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

REPORT

We have verified the Financial Statements of West Bengal Compensatory Afforestation Fund Management and Planning Authority (WB CAMPA) for the Financial Year 2022-23, which comprises the Balance Sheet as on 31st March, 2023 and the "Statement of Income and Expenditure" for the year ended 31st March 2023 and the "Receipt and Payments Account" for the year ended 31st March, 2023, and a summary of significant accounting policies and other explanatory information. We have also mentioned our observations in corresponding schedule regarding 'Significant Accounting Policies' and 'Notes on Accounts' which may be resolved for further enhancement of internal control system of the organization.

Financial Statements of WB CAMPA

The WB CAMPA officials have prepared the financial statements which depict the financial position and financial performance of WB CAMPA.

OPINION

In our opinion and to the best of our knowledge and according to the explanations given to us along with records and documents provided to us, we opine that the internal control system at West Bengal Compensatory Afforestation Fund Management and Planning Authority were operating effectively.

OBSERVATION

A. During the F.Y. 2022-23, WB CAMPA received Rs. 69,28,38,990/- (including interest) as compensatory levies, vide MoEF & CC Memo no.12-3(35)/2013 CAMPA, dated 21th April, 2022, in the State Compensatory Afforestation Fund (SCAF) under the Head of Accounts '8121-00-129-State Compensatory Afforestation Fund', after reconciliation of the same with MoEF & CC and records of State CAMPA during the period from 08.02.2019 to 31.03.2020.

B. Rs. 18,93,22,965/- has been spent from different budget head of accounts from treasury. Out of the same Rs.11,69,46,746/- is booked under Major Head '2406 ' and Rs.7,23,76,219/- is booked under Major Head '4406'. As per AG, memo no.I/SCAF/2022-23/246, dtd.16.10.2023, Rs.11,69,46,746/- has been adjusted from SCAF and Rs.7,23,76,219/- has not yet adjusted from SCAF. As per AG, WB, closing balance of the State Compensatory Afforestation Fund (SCAF) as on 31.03.2023 is Rs.3,06,55,29,587/- which is reflected in both Asset and Liability side of Balance Sheet.

The same is also mentioned in the Schedule 25 "Notes on Accounts".

For D. Garodia & Co
Chartered Accountants
FRN: 326608E

CA Devashish Garodia
Partner

Membership No: 060289

UDIN: 24060289BKEZEP1044

Place: Kolkata

Date: 10.01.2024

Annexure to Audit Report

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

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

- a Cash Book, Bank Book and Ledgers as per rules.
- b IFMS generated Statements showing expenditure as per Budget Head of Accounts.
- c Stock Register and Fixed Asset Register.
- d Monthly financial statement of Accounts and physical outputs, FORMs as per CAF Rules, 2018.
- e Work register recording all physical works and corresponding expenditure carried out of SCAF vide FORMs as per CAF Rules, 2018.



DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL**ARANYA BHAWAN, SALT LAKE, KOLKATA - 700 106****CAMPA, WEST BENGAL****BALANCE SHEET AS AT 31ST MARCH 2023****(Amount- Rs.)**

	SCHEDULE	AS AT 31.03.2023	AS AT 31.03.2022
<u>CORPUS/CAPITAL FUND AND LIABILITIES:-</u>			
SCAF AND ADHOC CAMPA FUND	1	30664,42,783.08	24100,84,941.28
RESERVES AND SURPLUS	2	-	69,350.00
INTEREST ADHOC CAMPA FUNDS	3	81,79,664.64	75,73,084.44
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1446,42,389.00	722,11,634.00
TOTAL		32192,64,836.72	24899,39,009.72
<u>ASSETS:-</u>			
FIXED ASSETS	8	-	-
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS -OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES, SCAF, ETC.	11	32192,64,836.72	24899,39,009.72
MISCELLANEOUS EXPENDITURE		-	-
TOTAL		32192,64,836.72	24899,39,009.72
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNT	25		

For D. Garodia & Co.
Chartered Accountants

FRN: 322493E

CA. Devashish Garodia
Partner

Membership No: 060289

UDIN: 24060289BKZEP1044

PCCF & CEO, WB CAMPA

&

MEMBER SECRETARY,
EXECUTIVE COMMITTEE,
WB CAMPA

PCCF (HoFF)

&

CHAIRMAN,
EXECUTIVE COMMITTEE,
WB CAMPA

Place: Kolkata

Date: 10.01.2024

DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL			
ARANYA BHAWAN, SALT LAKE, KOLKATA - 700 106			
CAMPA, WEST BENGAL			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023			
PARTICULARS	SCHEDULE	AS AT 31.03.2023	AS AT 31.03.2022
INCOME :-			
Income from sales/services	12	-	-
Grants/subsidies	13	-	-
Fees/subscriptions	14	-	-
Income from investments(Income on Invest, From earmarked/endowment fund transferred to funds)	15	-	-
Income from Royalty,publication etc.	16	-	-
Interest Earned	17	-	-
Other Income	18	-	-
Increase/(decrease) in stock of finished goods and work-in-progress	19	-	-
Utilisation of Fund for approved project & administrative works (Annexure-A)			
Expenditure incurred from unspent fund lying in the bank account [annexure-A(I)]		-	106.20
Expenditure incurred from State Treasuries and recovered by AG, WB from SCAF		1169,46,746.00	881,38,605.00
Expenditure incurred from State Treasuries but not yet recovered by AG, WB from SCAF		723,76,219.00	410,99,180.00
TOTAL (A)		1893,22,965.00	1292,37,891.20
EXPENDITURE:-			
Establishment Expenses	20	-	-
Other Administrative Expenses etc.	21	491,97,115.00	34,89,675.00
Expenditure on approved works of the project	22	1401,25,850.00	1257,48,145.40
Interest & Bank Charges	23	-	70.80
Depreciation(Net total at the year end - corresponding to schedule 8)		-	-
TOTAL (B)		1893,22,965.00	1292,37,891.20
Balance being excess of Income over Expenditure(A - B)		-	-
Transfer to special Reserve		-	-
Transfer to / from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		-	-
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNT	25		

For D. Garodia & Co.
Chartered Accountants
FRN: 322493E
CA. Devashish Garodia
Partner
Membership No: 060289
UDIN: 24060289BKZEP1044

Place: Kolkata
Date: 10.01.2024

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

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

(Amount- Rs.)				
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023				
SCHEDULE 1-ADHOC CAMPA FUND & SCAF:	AS AT 31.03.2023		AS AT 31.03.2022	
	DETAILS	RS.	DETAILS	RS.
Balance as at the beginning of the year Adhoc CAMPA Fund	81,28,910.28		81,29,016.48	
Add:- Fund adjusted from State Compensatory Afforestation Fund (SCAF)				
Less:- Adhoc fund transferred to the SCAF [vide Treasury Challan No. 8121/1 dtd. 27.02.2023]	72,15,714.86		81,29,016.48	
Less:- Utilisation of Grants in Aid [Annexure - A(I)]			106.20	
Balance of Adhoc CAMPA fund as on 31.03.2023		9,13,195.42		81,28,910.28
Opening balance of State Compensatory Afforestation Fund (SCAF) as on 01.04.2022	24019,56,031.00		24119,86,636.00	
Add:- Fund received by State Govt. from National CAMPA during the year 2022-23	6928,38,990.00			
Add:- Adhoc fund received after depositing a part of fund from bank during 2022-23 [vide Treasury Challan No. 8121/1 dtd. 27.02.2023]	72,15,785.66		781,08,000.00	
Add:- Interest on State Compensatory Afforestation Fund (SCAF) during the year 2022-23	804,65,527.00		24900,94,636.00	
Less:- Expenditure of WB CAMPA in F.Y.2022-23 under 'Major Head 2406'[recovered by the State Govt. through AG, WB, vide Memo No. Book-I/SCAF/2022-23/246, dtd. 16.10.2023].	31824,76,333.66		881,38,605.00	
State Compensatory Afforestation Fund (SCAF) as on 31.03.2023	1169,46,746.00	30655,29,587.66		24019,56,031.00
BALANCE AS AT THE YEAR END		30664,42,783.08		24100,84,941.28

(Amount- Rs.)				
SCHEDULE 2 -RESERVES & SURPLUS:				
	AS AT 31.03.2023		AS AT 31.03.2022	
1.Capital Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less:- Deduction during the year	-		-	
2.Revaluation Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less:- Deduction during the year	-		-	
3.Special Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less:- Deduction during the year	-		-	
4.General Reserve:				
Opening Balance	69,350.00		69,350.00	
Less:- Transferred to Earmarked/Endowment Fund	-		-	
Add:- Transfer from Income & Expenditure A/c.	-		-	
Less:- Tender fees (Rs. 69,250 & Misc.Receipt of Rs.100) transferred to the Govt. revenue head of account 0406-01-800-039-27-Other Receipts	69,350.00		-	
TOTAL				69,350.00

(Amount- Rs.)				
SCHEDULE 3 -INTEREST ON ADHOC CAMPA FUNDS				
	FUND- WISE BREAK UP		TOTAL	
	AS AT 31.03.2023	AS AT 31.03.2022	AS AT 31.03.2023	AS AT 31.03.2022
a) Opening balance of the funds				
b) Additions to the funds:				
i. Donations/grants			-	-
ii. Income from Investments made on account of funds			-	-
Opening Balance Adhoc Fund	75,73,084.44	69,58,515.44	-	-
Add:- a) Transferred from General Reserve	6,06,651.00	6,14,569.00	-	-
b) Savings and Term Deposit Interest earned (Annexure -B)	70.80		-	-
Less:- Part of Interest transferred to the SCAF along with Adhoc Fund [vide Treasury Challan No. 8121/1 dtd. 27.02.2023]			81,79,664.64	75,73,084.44
iii.Other additions			-	-
TOTAL (a+b)	81,79,806.24	75,73,084.44	81,79,664.64	75,73,084.44
c) Utilisation/Expenditure towards objectives of funds				
i. Capital Expenditure				
-Fixed Assets			-	-
- Others			-	-
Total			-	-
ii. Revenue Expenditure				
- Salaries, wages and allowances etc.			-	-
- Rent			-	-
- Other Administrative expenses			-	-
- Utilisation of Interest [Annexure - A(I)]			-	-
Total			-	-
TOTAL (c)				
NET BALANCE AS AT THE YEAR END (a+b-c)	81,79,806.24	75,73,084.44	81,79,664.64	75,73,084.44

(Amount- Rs.)				
SCHEDULE 4 -SECURED LOANS AND BORROWINGS:				
	AS AT 31.03.2023		AS AT 31.03.2022	
1. Central Government				
2. State Government				
3. Financial Institutions:				
a) Term Loans				
b) Interest accrued and due				
4. Banks:				
a) Term Loans				
- Interest accrued and due				
b) Other loans				
- Interest accrued and due				
5. Other Institutions and Agencies				
6. Debentures and Bonds				
7. Others				
TOTAL				

Principal Chief Conservator of Forest W.B.
&
CEO CAMPA
Ananya Bhawan, Salt Lake, Kolkata



(Amount- Rs.)

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:	AS AT 31.03.2023	AS AT 31.03.2022
1. Central Government		
2. State Government		
3. Financial Institutions:		
4. Banks:		
a) Term Loans		
b) Other loans		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others		
TOTAL	-	-

(Amount- Rs.)

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:	AS AT 31.03.2023	AS AT 31.03.2022
a) Acceptances secured by hypothecation of capital equipment and other assets		
b) Others		
TOTAL	-	-

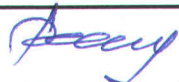
(Amount- Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	AS AT 31.03.2023	AS AT 31.03.2022
A. CURRENT LIABILITIES		
1. Acceptances		
2. Sundry Creditors:		
a) For Goods		
b) Others		
3. Advances Received		
4. Interest accrued but not due on:		
a) Secured Loans/Borrowings		
b) Unsecured Loans/Borrowings		
5. Statutory Liabilities:		
a) Overdue		
b) Others:-		
i. Capital expenditure of F.Y.2020-21 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt.	302,94,933.00	302,94,933.00
ii. Capital expenditure of F.Y.2021-22 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt.	410,99,180.00	410,99,180.00
iii. Capital expenditure of F.Y.2022-23 (Major Head: 4406) not yet recovered by AG, WB from SCAF-payable to State Govt.	723,76,219.00	1437,70,332.00
6. Security Deposit lying under Operator Code 155 as on 1st April		
Security Deposit lying in bank account		8,17,521.00
Add:- Received during the year [Rs. 8,17,521/- lying in bank account transferred to Treasury under HoA 8443-00-109-003-07-Deposit, vide Treasury Challan no. 8443/564 dtd. 27.02.2023 plus SD money Rs. 54,536/- directly deposited by Contractors].	8,72,057.00	
Total	8,72,057.00	8,17,521.00
Less:- Refunded during the year [Annexure- "C(I)"]		
Closing Balance	8,72,057.00	8,17,521.00
TOTAL (A)	1446,42,389.00	722,11,634.00
B. PROVISIONS		
1. For Taxation		
2. Gratuity		
3. Superannuation/Pension		
4. Accumulated Leave Encashment		
5. Trade Warranties/Claims		
6. Others		
TOTAL (B)	-	-
TOTAL (A+B)	1446,42,389.00	722,11,634.00


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



(Amount- Rs.)										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
SCHEDULE 8 - FIXED ASSETS	Cost/valuation As at beginning of the year	Additions during the year	Adjustments during the year	Cost /valuation at the year end	As at the beginning of the year	On Additions during the year	On Adjustments during the year	Total upto the year end	As at the current year end	As at the previous year end
A. FIXED ASSETS:										
1. LAND:										
a) Freehold				-				-		
b) Leasehold				-				-		
2. BUILDINGS:										
a) On Freehold Land				-				-		
b) On Leasehold Land				-				-		
c) Ownership Flats/Premises				-				-		
d) Superstructures on Land not belonging to the entity				-				-		
3. PLANT, MACHINERY & EQUIPMENT				-				-		
4. VEHICLES				-				-		
5. FURNITURE , FIXTURES				-				-		
6. OFFICE EQUIPMENT				-				-		
7.COMPUTER/PERIPHERALS				-				-		
8. ELECTRIC INSTALLATIONS				-				-		
9. LIBRARY BOOKS				-				-		
10. TUBEWELLS & WATER SUPPLY				-				-		
11. OTHER FIXED ASSETS				-				-		
TOTAL OF CURRENT YEAR	-	-	-	-	-	-	-	-	-	-
PREVIOUS YEAR				-	-	-	-	-		
B. CAPITAL WORK-IN-PROGRESS	-	-	-	-	-	-	-	-		
TOTAL										


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



		(Amount- Rs.)	
SCHEDULE 9 - INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		AS AT 31.03.2023	AS AT 31.03.2022
1. In Government Securities	-	-	-
2. Other approved Securities	-	-	-
3. Shares	-	-	-
4. Debentures and Bonds	-	-	-
5. Subsidiaries and joint ventures	-	-	-
6. Others	-	-	-
TOTAL			

		(Amount- Rs.)	
SCHEDULE 10 - INVESTMENTS - OTHERS		AS AT 31.03.2023	AS AT 31.03.2022
1. In Government Securities	-	-	-
2. Other approved Securities	-	-	-
3. Shares	-	-	-
4. Debentures and Bonds	-	-	-
5. Subsidiaries and joint ventures	-	-	-
6. Others	-	-	-
TOTAL			

		(Amount- Rs.)	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.		AS AT 31.03.2023	AS AT 31.03.2022
A. CURRENT ASSETS:			
1. Inventories:			
a) Stores and Spares			
b) Loose Tools			
c) Stock-in-trade			
Finished Goods			
Work-in-progress			
Raw Materials			
2. Sundry Debtors:			
a) Debts outstanding for a period exceeding six months			
b) Others			
3. Cash balance in hand (including cheques/draft and imprest)			
4. Bank Balances:			
a) With Non- Scheduled Banks:			
- on Current Accounts			
- on Deposit Accounts			
- on Saving Accounts			
b) With Scheduled Banks:			
- on Current Accounts			
- on Deposit Accounts			
Term deposit with Union Bank of India (NUJS Campus Branch)			50,10,000.00
Term deposit with Union Bank of India (Salt Lake City Branch)	70,00,000.00	70,00,000.00	95,00,000.00
- on Saving Accounts			
Union Bank of India (NUJS Campus Branch)			54,140.72
Union Bank of India (Salt Lake City Branch)	11,79,664.64	11,79,664.64	11,11,529.58
State Compensatory Afforestation Fund (SCAF) lying with the State Govt. as on 31.03.2023		30655,29,587.66	24019,56,031.00
5. Post office-Savings Accounts			
TOTAL (A)		30737,09,252.30	24176,31,701.30
B. LOANS, ADVANCES AND OTHER ASSETS			
1. LOANS & ADVANCES:			
a) Staff			
b) Other Entities engaged in activities/objectives similar to that of the Entity	9,13,195.42		9,13,195.42
c) CAMPA Funds Advanced to DFO'S - Balance lying as on Year End [Annexure- "C(I)"]	-		-
Add:- Cumulative Security deposit lying with DFO's [Annexure- "C(I)"]	-		-
Add:- Tender Fees/Misc. Receipt lying with DFO's [Annexure- "C(I)"]	-		-
Add:- Cumulative Interest earned lying with DFO's [Annexure- "C(I)"]	-		-
Add:- Security Deposit money of Contractors lying in Treasury as on 31st March under Operator Code 155.	8,72,057.00	17,85,252.42	9,13,195.42
2. Advances and other amounts recoverable in cash or in kind or for value to be received:			
a) On Capital Account			
b) Prepayments			
c) Others			
3. Income Accrued:			
a) On Investments from Earmarked/Endowment funds			
b) On Investments - Others			
c) On Loans and Advances			
d) Others			
4. Claims Receivable			
5. Un-adjusted expenditure			
F.Y. 2020-21	302,94,933.00		302,94,933.00
F.Y. 2021-22 (transferred from Income & Expenditure A/C)	410,99,180.00		410,99,180.00
F.Y. 2022-23 (transferred from Income & Expenditure A/C)	723,76,219.00	1437,70,332.00	713,94,113.00
TOTAL (B)		1455,55,584.42	723,07,308.42
TOTAL (A+B)		32192,64,836.72	24899,39,009.72

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




(Amount- Rs.)		
SCHEDULE 12- INCOME FROM SALES/SERVICES	AS AT 31.03.2023	AS AT 31.03.2022
1) Income from Sales:		
a) Sales of Finished Goods	-	-
b) Sales of Raw Material	-	-
c) Sales of Scraps	-	-
2) Income from services:		
a) Labour and processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/property)	-	-
e) Others	-	-
TOTAL	-	-

(Amount- Rs.)		
SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received):-	AS AT 31.03.2023	AS AT 31.03.2022
1. Central Government	-	-
2. State Government(s)	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisations	-	-
6. Others	-	-
TOTAL	-	-

(Amount- Rs.)		
SCHEDULE 14 - FEES / SUBSCRIPTIONS:-	AS AT 31.03.2023	AS AT 31.03.2022
1) Entrance Fees	-	-
2) Annual fees/Subscriptions	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	-	-
5) Others	-	-
TOTAL	-	-

(Amount- Rs.)				
SCHEDULE 15 - INCOME FROM INVESTMENT (Income on Invest. from Earmarked/Endowment Funds transferred to Funds)	INVESTMENT FROM EARMARKED FUND		INVESTMENT - OTHERS	
	AS AT 31.03.2023	AS AT 31.03.2022	AS AT 31.03.2023	AS AT 31.03.2022
1) Interest:				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	-	-	-	-

(Amount- Rs.)		
SCHEDULE 16 - INCOME FROM ROYALTY,PUBLICATION ETC.	AS AT 31.03.2023	AS AT 31.03.2022
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others	-	-
TOTAL	-	-


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



(Amount- Rs.)

SCHEDULE 17 - INTEREST EARNED (ADHOC CAMPA FUND)	AS AT 31.03.2023	AS AT 31.03.2022
1) On Term Deposits:		
a) With Scheduled Banks-		
i) Union Bank of India (NUJS Campus Branch)(Annexure -B)	48,864.00	2,05,886.00
ii) Union Bank of India (Salt Lake City Branch) (Annexure -B)	5,17,653.00	3,65,329.00
b) With Non- Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2) On Savings Account:		
a) With Scheduled Banks-		
i) Union Bank of India (NUJS Campus Branch)(Annexure -B)	-	1,374.00
ii) Union Bank of India (Salt Lake City Branch) (Annexure -B)	40,134.00	41,980.00
b) With Non- Scheduled Banks	-	-
c) Post office Savings Accounts	-	-
d) Others	-	-
3) On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4) Interest earned by DFO's (Annexure -B)	-	-
TOTAL	6,06,651.00	6,14,569.00

(Amount- Rs.)

SCHEDULE 18 - OTHER INCOME	AS AT 31.03.2023	AS AT 31.03.2022
1) Profit on Sale/disposal of Assets:		
a) Owned assets	-	-
b) Assets acquired out of grants,or received free of cost	-	-
2) Export Incentives realized	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income - Tender Fees	-	-
TOTAL	-	-

(Amount- Rs.)

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS	AS AT 31.03.2023	AS AT 31.03.2022
a) Closing Stock:		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) (A-B)	-	-

(Amount- Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	AS AT 31.03.2023	AS AT 31.03.2022
a) Salaries and Wages	-	-
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees Retirement and Terminal Benefit	-	-
g) Others	-	-
TOTAL	-	-


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



	(Amount- Rs.)	
	AS AT 31.03.2023	AS AT 31.03.2022
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		
a) Purchases (Fixed Assets)	1,58,643.00	99,024.00
b) Labour and processing expenses	-	-
c) Cartage and Carriage Inwards	-	-
d) Electricity and power	-	-
e) Water charges	-	-
f) Insurance	-	-
g) Repairs and maintenance	-	-
h) Excise Duty	-	-
i) Rent, Retes, and Taxes	-	-
j) Vehicles Running and maintenance	-	-
k) Postage, Telephone and Communication Charges	2,69,857.00	1,49,286.00
l) Printing and Stationary	-	-
m) Travelling and Conveyance Expenses	-	-
n) Expenses on Seminar/Workshops	-	-
o) Subscription Expenses	-	-
p) Expenses on Fees	4,52,675.00	-
q) Auditors Remuneration	35,305.00	-
r) Hospitality Expenses	-	-
s) Professional Charges	-	-
t) Provision for Bad and Doubtful Debts/Advances	6,68,032.00	16,51,717.00
u) Payment of salary to contractual person in CAMPA(H.O.)	-	-
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity (H.O.)	3,77,355.00	4,50,000.00
z) Others -Third party Monitoring	-	-
za) Meeting expenses (H.O.)	13,48,252.00	11,21,949.00
zb) Vehicle hire charges	53,097.00	17,699.00
zc) Website development expenses	458,13,801.00	-
zd) Procurement of Motorcycles for frontline field staff for patrolling	20,098.00	-
ze) Others Administrative expenses (Office)	491,97,115.00	34,89,675.00
TOTAL		

	(Amount- Rs.)	
	AS AT 31.03.2023	AS AT 31.03.2022
SCHEDULE 22 - EXPENDITURE ON GRANTS,SUBSIDIES ETC.		
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure made by DFO's towards Project Plan [Annexure-"AA"]	1401,25,850.00	1257,48,145.40
TOTAL	1401,25,850.00	1257,48,145.40

	(Amount- Rs.)	
	AS AT 31.03.2023	AS AT 31.03.2022
SCHEDULE 23 - INTEREST & BANK CHARGES		
a) On Fixed loans	-	-
b) On Other Loans	-	70.80
c) Bank Charges	-	70.80
TOTAL	-	70.80

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



SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES:-

1. ACCOUNTING CONVENTION

The financial statements are prepared on the cash basis of accounting.

2. GOVERNMENT GRANTS/SUBSIDIES

2.1. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

2.2. Government grants/subsidy are accounted on realisation basis.

3. FIXED ASSETS:-

Minor Office Equipments procured for necessary office work have not been recognised as fixed assets and the purchase cost was adjusted against the utilization of Grant fund received.

4. DEPRECIATION ON FIXED ASSETS:-

There is no disclosure of the Policy regarding the method of charging depreciation on Fixed Assets in 'Notes on Accounts', as depreciation on Fixed Assets have not been charged during the year.

SCHEDULE 25 - NOTES ON ACCOUNTS:-

1. The amount of expenses incurred from unspent fund lying in the bank by CAMPA head office and by DFO's towards CAMPA Project during the FY 2022-23 is Rs. Nil. Hence, Rs. Nil has been adjusted with Adhoc CAMPA Fund to get the actual position of remaining fund (Annexure-A).

2. Expenses amounting Rs. 4,91,97,115 incurred by CAMPA head office and Rs. 14,01,25,850 spent by DFO's towards CAMPA Project totaling Rs.18,93,22,965 has been met from State Treasuries. Out of Rs.18,93,22,965; Rs.11,69,46,746 has been recovered by AG, WB from the Compensatory Afforestation Fund(SCAF) during the F.Y. 2022-23 (Annexure-A).

3. Expenditures incurred by DFO's have been taken and considered in books of accounts on the basis of Fund Utilisation Certificates (Form GFR- 19A) received and matched with available Form 14 i.e. Abstract of Expenditure and Bank Statement provided by them.

4. Adhoc CAMPA Fund have been reflected under Corpus/Capital Fund vide Schedule 1, interest earned towards unutilized amount of Adhoc CAMPA Fund have been reflected under Schedule 3 and receipts of Tender Fees have been reflected under Schedule 2 of Balance Sheet and Schedule 18 of Income & Expenditure A/c.

5. **DISCLOSURE** : In May 2006, Supreme Court of India observed that CAMPA had still not become operational and ordered the constitution of an ad-hoc body (known as 'Ad-hoc CAMPA'), till CAMPA became operational. The Supreme Court accepted the suggestion of the Central Empowered Committee which require that all monies recovered on behalf of the CAMPA and lying with the state governments were to be transferred to the bank accounts(s) to be operated by Ad-hoc CAMPA. Funds started flowing into Ad-hoc CAMPA since May 2006 onwards and as per Ad-hoc CAMPA's memo No 15-2(0)2018-CAMPa dated 10.04.2018.

A. During the F.Y. 2022-23, WB CAMPa received Rs. 69,28,38,990/- (including interest) as compensatory levies, vide MoEF & CC Memo no.12-3(35)/2013 CAMPa, dated 21st April, 2022, in the State Compensatory Afforestation Fund (SCAF) under the Head of Accounts '8121-00-129-State Compensatory Afforestation Fund', after reconciliation of the same with MoEF & CC and records of State CAMPa during the period from 08.02.2019 to 31.03.2020.

B. Rs. 18,93,22,965/- has been spent from different budget head of accounts from treasury. Out of the same Rs.11,69,46,746/- is booked under Major Head '2406' and Rs.7,23,76,219/- is booked under Major Head '4406'. As per AG, memo no.I/SCAF/2022-23/246, dtd.16.10.2023, Rs.11,69,46,746/- has been adjusted from SCAF and Rs.7,23,76,219/- has not yet adjusted from SCAF. As per AG, WB, closing balance of the State Compensatory Afforestation Fund (SCAF) as on 31.03.2023 is Rs.3,06,55,29,587/- which is reflected in both Asset and Liability side of Balance Sheet.

C. Interest towards State Compensatory Afforestation Fund (SCAF): Interest for the F.Y. 2022-23 amounting Rs. 8,04,65,527/- is received from WB Govt. and accounted for by AGWB. The same has been communicated by the AG, West Bengal vide memo no. Book-I/SCAF/2022-23/246, dtd.16.10.2023 and has been incorporated in the accounts of WB CAMPa. The closing balance of SCAF after fresh inclusion of compensatory levies, accumulation of interest received and recovery of expenditure is Rs.3,06,55,29,587.66/- as on 31.03.2023.

D. Interest credited on State Compensatory Afforestation Fund (SCAF) for the year 2022-23 is @3.35 % respectively.

E. Adhoc fund of Rs.72,15,785.66/- has been deposited to SCAF from bank account of WB CAMPa through treasury linked bank of PAO-III during 2022-23 vide Treasury Challan No. 8121/1 dtd. 27.02.2023. Tender fees of Rs. 69,350/- has been transferred to Govt. revenue head of account '0406-01-800-039-27-Other Receipts' through GRIPS portal. Security Deposit Money amounting Rs. 8,17,521/- lying in Bank Account has also been transferred to Operator Code-155 under head of account '8443-00-109-003-07-Deposits' maintained at PAO-III vide Treasury Challan no. 8443/564 dtd. 27.02.2023.

Above mentioned deposits have been materialized as per order no. I/195292/2022 dtd. 25.05.2022 issued by the Department of Forests, Govt. of West Bengal.

6. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2023 and the Income and Expenditure Account for the year ended on that date.

For D. Garodia & Co.
Chartered Accountants

FRN No :- 322493E

CA. D. Garodia
Partner

Membership No :-

FRN No :- 322493E

UDIN: 24060289BKEZEP1044

PCCF & CEO, WB CAMPa
&
MEMBER SECRETARY,
WB CAMPa

PCCF(HoFF)
&
CHAIRMAN,
WB CAMPa

Place :- Kolkata

Date: 10.01.2024

DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL					
ARANYA BHAWAN, SALLAKE, KOLKATA - 700 106					
CAMPA, WEST BENGAL					
RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31ST MARCH 2023				(Amount- Rs.)	
RECEIPTS	AS AT 31.03.2023	AS AT 31.03.2022	PAYMENTS	AS AT 31.03.2023	AS AT 31.03.2022
<u>I. Opening Balances</u>			<u>I. Expenses</u>		
a) Cash In hand	-	-	a) Establishment Expenses (Schedule -20)	-	-
b) Bank Balances			b) Administrative Expenses (Schedule -21)	491,97,115.00	34,89,675.00
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	54,140.72	17,779.52			
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	50,10,000.00	48,39,172.00	<u>II. Payments made against funds for various projects</u>		
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	11,11,529.58	10,44,191.04	a) Amount Remitted to DFOs (Annexure- "C.II")	1401,25,850.00	1257,48,110.00
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	95,00,000.00	91,60,000.00	b) Expenditure on Grant & Subsidy - (Schedule -22)	1401,25,850.00	1257,48,145.40
V) State Compensatory Afforestation Fund (SCAF)	24019,56,031.00	24119,86,636.00	c) Security Deposit Refunded by HO	-	-
<u>II. Grants Received/SCAF</u>			<u>III. Investments and deposits made</u>		
a) From Govt. of India - SCAF	6928,38,990.00	-	a) Out of Earmarked/Endowment Funds	-	-
b) From State Govt.		-	b) Out of Own Funds(Investment - Others)	-	-
c) From other sources - Deposited to SCAF from bank account of WB CAMPA (Grants for capital & revenue exp. to be shown separately)	72,15,785.66	-			
<u>III. Income on Investments from</u>			<u>IV. Expenditure on Fixed Assets & Capital Work-in-progress</u>		
<u>a) Interest on Adhoc CAMPA Funds & SCAF:-</u>			a) Purchase of Fixed Assets	-	-
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	-	1,374.00	b) Expenditure on Capital Work-in-progress	-	-
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	48,864.00	2,05,886.00			
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	40,134.00	41,980.00			
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	5,17,653.00	3,65,329.00			
V) State Compensatory Afforestation Fund (SCAF)	804,65,527.00	781,08,000.00	<u>V. Refund of Surplus money/Loans</u>		
<u>b) Own Funds (Other Investment)</u>	-	-	a) To the Government of India	-	-
<u>IV. Interest Received</u>			b) To the State Government (Tender fees transferred)	69,350.00	-
i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	-	-	c) To Other providers of Funds (Deposited to SCAF from bank account of WB CAMPA)	72,15,785.66	-
ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	-	-	d) Deposited with PAO-III (SD money)	8,17,521.00	-
iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	-	-	<u>VI. Overdrawn Balance with Union Bank of India</u>	-	-
iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	-	-			
<u>VI. Amount Refunded by DFO's to HO(Annexure- "C")</u>			<u>VII. Finance Charges (Schedule -23)</u>	-	70.80
a) Grant Refunded by DFO's to HO	-	29.54	<u>VIII. Other Payments</u>		-
b) Security Deposit Refunded by DFO's to HO	-	-			
c) Interest Refunded by DFO's to HO	-	-	<u>IX. Closing Balances</u>		
<u>VII. Recovery by Expenditure (Annexure- "AA")</u>	1401,25,850.00	1257,48,145.40	a) Cash in hand	-	-
<u>VIII. Net Fund utilized from State Treasuries - payable to State Govt. (not yet recovered by AG, WB from SCAF)</u>	723,76,219.00	410,99,180.00	b) Bank Balance		
<u>IX. Closing Balances(Bank Overdraft)</u>			i) In Savings A/c with Union Bank of India (NUJS Campus Branch)	-	54,140.72
a) Cash in hand	-	-	ii) In Term deposit A/c with Union Bank of India (NUJS Campus Branch)	-	50,10,000.00
b) Bank Balance	-	-	iii) In Savings A/c with Union Bank of India (Salt Lake City Branch)	11,79,664.64	11,11,529.58
			iv) In Term Deposit with Union Bank of India (Salt Lake City Branch)	70,00,000.00	95,00,000.00
			c) State Compensatory Afforestation Fund (SCAF)	30655,29,587.66	24019,56,031.00
TOTAL	34112,60,723.96	26726,17,702.50	TOTAL	34112,60,723.96	26726,17,702.50

For D. Garodia & Co.
Chartered Accountants
FRN: 322493E
CA. Devashish Garodia
Partner
Membership No: 060289
UDIN: 24060289BKEZE11044

Place: Kolkata
Date: 10.01.2024

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

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

SUMMARY OF EXPENSES FOR F.Y. 2022-23 FOR ADJUSTING OPENING BALANCES AS NET (UTILISATION OF GRANTS IN AID)										(AMOUNT IN Rs.)
EXPENDITURE INCURRED FROM UNSPENT FUND LYING IN THE BANK ACCOUNT										
SL. NO	NAME OF DIVISION	COMPENSATORY AFFORESTATION-PLANTATION ACTIVITY	CAT PLAN	WILDLIFE MANAGEMENT PLAN	NET PRESENT VALUE(NPV)		INTEREST		BANK CHARGES	TOTAL
					NPV (80%) AS PER CAF RULE 2018	NPV (20%) AS PER CAF RULE 2018	INTEREST (60%) AS PER CAF RULE 2018	INTEREST (40%) AS PER CAF RULE 2018		
F.Y.2022-23										
1		-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-
	CAMPA HEAD OFFICE	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	-	-	-	-	-	-	-	-	-

Note:

Net Grant Utilization except Interest Utilization

Amount(Rs.)

	TOTAL EXPENDITURE	-
LESS :	Expenditure incurred by the DFOs against accumulated available Interest and Bank Charges Adjusted	-
LESS :	Expenditure incurred by the Head Quarter for Office Administrative and other Contingency expenses from	-
LESS :	Accumulated Interest utilized at Divisional level	-
	NET GRANT UTILIZATION	-


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



SUMMARY OF EXPENSES FOR F.Y. 2022-23										(AMOUNT IN Rs.)	
EXPENDITURE INCURRED FROM STATE TREASURIES											
SL. NO	NAME OF DIVISION	COMPENSATORY AFFORESTATION- PLANTATION ACTIVITY	CAT PLAN	WILDLIFE MANAGEMENT PLAN	NET PRESENT VALUE (NPV)		INTEREST		OTHERS	TOTAL	
					NPV (80%) AS PER CAF RULE 2018	NPV (20%) AS PER CAF RULE 2018	INTEREST (60%) AS PER CAF RULE 2018	INTEREST (40%) AS PER CAF RULE 2018			
=	F.Y.2022-23										
1	KURSEONG DIVISION	8,88,730.00	-	-	20,77,268.00	11,30,000.00	-	-	-	40,95,998.00	
2	DARJEELING FOREST DIVISION	16,08,730.00	3,10,000.00	-	11,43,010.00	21,50,000.00	-	-	-	52,11,740.00	
3	KALIMPONG FOREST DIVISION	31,22,075.00	-	-	18,40,834.00	17,10,000.00	-	-	-	66,72,909.00	
4	BANKURA NORTH DIVISION	3,25,809.00	-	-	29,19,338.00	8,72,469.00	-	-	-	41,17,616.00	
5	BANKURA SOUTH DIVISION	8,52,491.00	-	-	40,78,671.00	3,62,907.00	-	-	-	52,94,069.00	
6	PANCHET DIVISION	-	-	-	23,34,299.00	4,58,649.00	-	-	-	27,92,948.00	
7	RUPNARAYAN DIVISION	4,828.00	-	-	30,15,050.00	5,21,897.00	-	-	-	35,41,775.00	
8	MEDINIPUR DIVISION	1,86,976.00	-	-	42,87,469.00	8,00,000.00	-	-	-	52,74,445.00	
9	KHARAGPUR DIVISION	5,06,350.00	-	-	41,71,214.00	4,50,000.00	-	-	-	51,27,564.00	
10	PURBA MEDINIPUR DIVISION	-	-	-	1,18,696.00	4,46,292.00	-	-	-	5,64,988.00	
11	JHARGRAM DIVISION	6,66,716.00	-	-	27,05,186.00	5,49,940.00	-	-	-	39,21,842.00	
12	KANGSABATI NORTH DIVISION	4,89,283.00	-	-	23,89,790.00	6,31,558.00	-	-	-	35,10,631.00	
13	KANGSABATI SOUTH DIVISION	1,41,927.00	-	-	52,79,152.00	3,93,303.00	-	-	-	58,14,382.00	
14	PURULIA DIVISION	2,12,735.00	-	-	60,41,601.00	58,37,984.00	-	-	-	120,92,320.00	
15	BIRBHUM DIVISION	15,73,591.00	-	-	46,17,438.00	8,61,597.00	-	-	-	70,52,626.00	
16	BURDWAN FOREST DIVISION	1,71,788.00	-	-	39,09,901.00	10,25,732.00	-	-	-	51,07,421.00	
17	PURULIA EXTENSION FORESTRY DIVISION	-	-	-	14,63,909.00	3,97,965.00	-	-	-	18,61,874.00	
18	DURGAPUR FOREST DIVISION	10,71,067.00	-	8,71,917.00	13,62,399.00	6,38,021.00	-	-	-	39,43,404.00	
19	JALPAIGURI DIVISION	1,23,582.00	-	-	21,04,940.00	11,17,581.00	-	-	-	33,46,103.00	
20	BAIKUNTHAPUR DIVISION	61,33,359.00	-	-	16,67,002.00	12,38,911.00	-	-	-	90,39,272.00	
21	COACHBIHAR DIVISION	16,750.00	-	-	1,36,294.00	5,00,000.00	-	-	-	6,53,044.00	
22	JALPAIGURI SOCIAL FORESTRY DIVISION	-	-	-	30,000.00	-	-	-	-	30,000.00	
23	JALPAIGURI SOIL CONSERVATION DIVISION	-	-	-	42,000.00	2,95,785.00	-	-	-	3,37,785.00	
24	KURSEONG SOIL CONSERVATION DIVISION	-	6,00,000.00	-	37,500.00	3,49,899.00	-	-	-	9,87,399.00	
25	WEST BENGAL FOREST SCHOOL	-	-	-	-	-	2,99,823.00	-	-	2,99,823.00	
26	BUXA TIGER RESERVE EAST	5,06,630.00	-	-	19,23,868.00	9,94,840.00	-	-	-	34,25,338.00	
27	BUXA TIGER RESERVE WEST	2,59,600.00	-	-	26,45,251.00	9,16,473.00	-	-	-	38,21,324.00	
28	HOWRAH DIVISION	-	-	-	37,500.00	-	-	-	-	37,500.00	
29	WILDLIFE-I (DARJEELING WILD LIFE) DIVISION	10,49,399.00	-	-	11,16,842.00	8,19,700.00	-	-	-	29,85,941.00	
30	WILDLIFE-III (JALDAPARA WILD LIFE) DIVISION	-	-	-	47,13,375.00	12,37,706.00	-	-	-	59,51,081.00	
31	WILDLIFE-II (GORUMARA WILD LIFE) DIVISION	2,50,230.00	-	-	17,52,129.00	9,09,814.00	-	-	-	29,12,173.00	
32	MALDA DIVISION	41,192.00	-	-	2,10,650.00	2,99,979.00	-	-	-	5,51,821.00	
33	RAIGUNJ DIVISION	-	-	-	2,57,425.00	4,00,000.00	-	-	-	6,57,425.00	
34	SILIGURI SOCIAL FORESTRY	-	-	-	24,000.00	-	-	-	-	24,000.00	
35	SILVICULTURE NORTH	-	-	-	24,56,956.00	2,97,038.00	-	-	-	27,53,994.00	
36	SILVICULTURE SOUTH	-	-	-	23,75,708.00	1,34,850.00	-	-	-	25,10,558.00	
37	SILVICULTURE HILLS	-	-	-	10,47,013.00	1,50,000.00	-	-	-	11,97,013.00	
38	24 PARGANAS (NORTH) DIVISION	-	-	-	29,104.00	99,494.00	-	-	-	1,28,598.00	
39	24 PARGANAS (SOUTH) DIVISION	-	-	-	48,000.00	2,50,000.00	-	-	-	2,98,000.00	
40	NADIA-MURSHIDABAD DIVISION	-	-	-	1,42,540.00	3,89,217.00	-	-	-	5,31,757.00	
41	SUNDARBAN TIGER RESERVE DIVISION	-	-	-	18,000.00	-	-	-	-	18,000.00	
42	SFTI, HIJLI	-	-	-	21,69,274.00	-	3,00,000.00	-	-	24,69,274.00	
43	CF, WORKING PLAN & GIS	-	-	-	20,00,000.00	-	-	-	-	20,00,000.00	
44	DCF, ADMINISTRATION, ARANYA BHAWAN	-	-	-	22,189.00	-	-	24,89,583.00	-	25,11,772.00	
45	PARKS & GARDENS (NORTH) DIVISION	-	-	-	-	-	-	-	-	-	
46	MONITORING (NORTH) DIVISION	-	-	-	30,000.00	-	-	-	-	30,000.00	
47	MONITORING (SOUTH) DIVISION	-	-	-	35,834.00	-	-	-	-	35,834.00	
48	URF DIVISION	-	-	-	24,000.00	-	-	-	-	24,000.00	
49	NTPF DIVISION	-	-	-	22,500.00	-	-	-	-	22,500.00	
50	WILDLIFE (HQ) DIVISION	-	-	-	10,28,198.00	-	-	30,000.00	-	10,58,198.00	
51	WORKING PLAN (NORTH) DIVISION	-	-	-	1,30,931.00	2,48,965.00	-	-	-	3,79,896.00	
52	WORKING PLAN (SOUTH-I) DIVISION	-	-	-	12,73,812.00	7,52,738.00	-	-	-	20,26,550.00	
53	WORKING PLAN (SOUTH-II) DIVISION	-	-	-	9,24,209.00	1,47,116.00	-	-	-	10,71,325.00	
TOTAL		202,03,838.00	9,10,000.00	8,71,917.00	842,32,269.00	307,88,420.00	5,99,823.00	25,19,583.00	-	1401,25,850.00	
	CAMPA HEAD OFFICE	-	-	-	458,13,801.00	20,098.00	6,68,032.00	26,95,184	-	491,97,115.00	
	GRAND TOTAL	202,03,838.00	9,10,000.00	8,71,917.00	1300,46,070.00	308,08,518.00	12,67,855.00	52,14,767.00	-	1893,22,965.00	

ABSTRACT OF ANNEXURE-A			
SL. NO.	PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
A	EXPENDITURE INCURRED FROM UNSPENT FUND LYING IN THE BANK ACCOUNT[ANNEXURE-A(I)]	-	-
B	EXPENDITURE INCURRED FROM STATE TREASURIES [ANNEXURE-A(II)]:-		
B.1	EXPENDITURE INCURRED FROM STATE TREASURIES AND RECOVERED BY AG, WB FROM SCAF	1169,46,746.00	1893,22,965.00
B.2	EXPENDITURE INCURRED FROM STATE TREASURIES BUT NOT YET RECOVERED BY AG, WB FROM SCAF	723,76,219.00	
GRAND TOTAL			1893,22,965.00

ANNEXURE-AA	
TOTAL EXPENDITURE BY THE DIVISIONS	
PARTICULARS	AMOUNT (Rs.)
EXPENDITURE INCURRED (BY DIVISIONS) FROM UNSPENT FUND LYING IN THE BANK ACCOUNT	-
EXPENDITURE INCURRED (BY DIVISIONS) FROM STATE TREASURIES	1401,25,850.00
TOTAL	1401,25,850.00

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



Annexure:- "A-III"

Abstract of HOA wise Expenditure incurred during the year 2022-2023 (recovered by the State Govt. through AGWB)		
Sl no.	Head of Account	Expenditure incurred by the Divisions & WB CAMPA HQ (Rs.)
1	23-2406-04-103-00-001-19-00-V	202,03,838
2	23-2406-04-103-00-001-35-00-V	-
3	23-2406-04-103-00-002-27-00-V	9,10,000
4	23-2406-04-103-00-003-50-00-V	8,71,917
5	23-2406-04-103-00-004-19-00-V	86,08,459
6	23-2406-04-103-00-004-27-00-V	271,06,109
7	23-2406-04-103-00-004-31-02-V	20,00,000
8	23-2406-04-103-00-004-50-00-V	532,53,384
9	23-2406-04-103-00-005-28-02-V	4,24,800
10	23-2406-04-103-00-005-50-00-V	2,96,329
11	23-2406-04-103-00-005-77-00-V	1,58,643
12	23-2406-04-103-00-006-13-03-V	13,48,252
13	23-2406-04-103-00-006-20-00-V	35,305
14	23-2406-04-103-00-006-28-02-V	5,30,030
15	23-2406-04-103-00-006-50-00-V	5,99,857
16	23-2406-04-103-00-006-98-00-V	5,99,823
17	23-4406-01-103-00-003-87-00-V	-
TOTAL		1169,46,746

Abstract of HOA wise Expenditure incurred during the year 2022-2023 (Not yet recovered by the State Govt. through AGWB)		
Sl no.	Head of Account	Expenditure incurred by the Divisions (Rs.)
1	23-4406-01-101-00-004-51-00-V	482,00,741
2	23-4406-01-101-00-004-52-00-V	12,60,193
3	23-4406-01-101-00-004-53-00-V	79,29,318
4	23-4406-01-101-00-005-53-00-V	24,89,583
5	23-4406-01-101-00-004-87-00-V	124,96,384
TOTAL		723,76,219

ABSTRACT OF ANNEXURE-A(III)	
PARTICULARS	AMOUNT(Rs.)
Abstract of HOA wise Expenditure incurred during the year 2022-2023 (which is adjusted by the State Govt.)	1169,46,746
Abstract of HOA wise Expenditure incurred during the year 2022-2023 (Not yet recovered by the State Govt. through AGWB)	723,76,219
GRAND TOTAL	1893,22,965

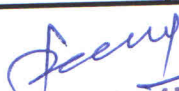

**Principal Chief Conservator of Forest W.B.
&
CEO CAMPA
Arannya Bhaban, Salt Lake, Kolkata**



Annexure:- "B"

STATEMENT SHOWING AMOUNT OF INTEREST EARNED DURING F.Y. 2022-2023.

PARTICULARS	UNION BANK OF INDIA (NUJS CAMPUS BRANCH)	UNION BANK OF INDIA (SALT LAKE CITY BRANCH)
SAVINGS A/C	-	40,134.00
TERM DEPOSIT A/C	48,864.00	5,17,653.00
FIXED DEPOSIT A/C	-	-
<u>TOTAL</u>	48,864.00	5,57,787.00
<u>Interest earned at CAMPA Head office</u>		6,06,651.00
Interest earned at DFO's Level [Annexure- "C(I)"]		-
<u>GRAND TOTAL</u>		6,06,651.00


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



STATEMENT SHOWING AMOUNT OF FUND DISTRIBUTION TO AND EXPENSES INCURRED BY DFO'S AND INTEREST EARNED DURING THE YEAR 2022-23

SL NO	NAME OF DFOs	OPENING BALANCES - BREAK-UP					TRANSACTIONS DURING THE YEAR 2022-23			CLOSING BALANCES - BREAK-UP				
		OPENING BALANCE OF OLD CAMPA FUND AS ON 01.04.2022	OPENING BALANCE OF NEW CAMPA FUND AS ON 01.04.2022	OPENING BALANCE OF CAMPA FUND AS ON 01.04.2022	OPENING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 01.04.2022	OPENING BALANCE OF TOTAL FUND AS ON 01.04.2022	BANK CHARGES	TRANSFER OF OLD CAMPA FUND TO HO	TRANSFER OF NEW CAMPA FUND TO HO	CLOSING BALANCE OF OLD CAMPA FUND AS ON 31.03.23	CLOSING BALANCE OF NEW CAMPA FUND AS ON 31.03.23	CLOSING BALANCE OF CAMPA FUND AS ON 31.03.23	CLOSING BALANCE OF NEW FUND (INCLUDING INTEREST & SECURITY) AS ON 31.03.23	CLOSING BALANCE AS ON 31.03.23
1	KURSEONG DIVISION	16,016.70	-	16,016.70	-	16,016.70	-	-	-	16,016.70	-	16,016.70	-	16,016.70
2	BANKURA NORTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
3	BANKURA SOUTH DIVISION	2,51,977.00	-	2,51,977.00	-	2,51,977.00	-	-	-	2,51,977.00	-	2,51,977.00	-	2,51,977.00
4	PANCHET DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	24 PARGANAS SOUTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
6	RUPNARAYAN DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
7	MEDINIPUR DIVISION	420.00	-	420.00	-	420.00	-	-	-	420.00	-	420.00	-	420.00
8	KANGSABATI NORTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
9	KANGSABATI SOUTH DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	PURULIA DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
11	BIRBHUM DIVISION	3,11,000.00	-	3,11,000.00	-	3,11,000.00	-	-	-	3,11,000.00	-	3,11,000.00	-	3,11,000.00
12	DARJEELING FOREST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
13	KALIMPONG FOREST DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	KHARAGPUR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
15	PURBA MEDINIPUR DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WILDLIFE-II (GORUMARA WILD LIFE)	-	-	-	-	-	-	-	-	-	-	-	-	-
17	WILDLIFE-HQ DIVISION	1,850.00	-	1,850.00	-	1,850.00	-	-	-	1,850.00	-	1,850.00	-	1,850.00
18	KURSEONG SOIL CONSERVATION DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
19	JALPAIGURI DIVISION	21,931.72	-	21,931.72	-	21,931.72	-	-	-	21,931.72	-	21,931.72	-	21,931.72
20	MONITORING NORTH DIVISION	3,10,000.00	-	3,10,000.00	-	3,10,000.00	-	-	-	3,10,000.00	-	3,10,000.00	-	3,10,000.00
TOTAL		9,13,195.42	-	9,13,195.42	-	9,13,195.42	-	-	-	9,13,195.42	-	9,13,195.42	-	9,13,195.42

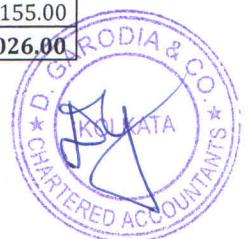
Principal Chief Conservator of Forest W.B.
&
CEO CAMPA
Arannya Bhaban, Salt Lake, Kolkata



Expenditure incurred from State Govt. Treasuries

SL NO	NAME OF DFOs	AMOUNT DISBURSED (Rs.)	AMOUNT OF EXPENDITURE (Rs.)	FUND SURRENDERED / LAPSED (Rs.)
1	KURSEONG DIVISION	42,83,328.00	40,95,998.00	1,87,250.00
2	DARJEELING FOREST DIVISION	52,11,740.00	52,11,740.00	-
3	KALIMPONG FOREST DIVISION	86,66,644.00	66,72,909.00	8,99,159.00
4	BANKURA NORTH DIVISION	47,26,456.00	41,17,616.00	32,129.00
5	BANKURA SOUTH DIVISION	62,94,990.00	52,94,069.00	4,34,379.00
6	PANCHET DIVISION	29,17,518.00	27,92,948.00	-
7	RUPNARAYAN DIVISION	48,92,436.00	35,41,775.00	-
8	MEDINIPUR DIVISION	59,35,082.00	52,74,445.00	6,10,564.00
9	KHARAGPUR DIVISION	51,86,544.00	51,27,564.00	58,980.00
10	PURBA MEDINIPUR DIVISION	5,77,800.00	5,64,988.00	-
11	JHARGRAM DIVISION	54,77,143.00	39,21,842.00	-
12	KANGSABATI NORTH DIVISION	42,60,945.00	35,10,631.00	6,76,184.00
13	KANGSABATI SOUTH DIVISION	62,25,682.00	58,14,382.00	1,98,783.00
14	PURULIA DIVISION	126,96,728.00	120,92,320.00	5,77,780.00
15	BIRBHUM DIVISION	70,88,899.00	70,52,626.00	-
16	BURDWAN FOREST DIVISION	53,02,593.00	51,07,421.00	17,856.00
17	PURULIA EXTENSION FORESTRY DIVISION	18,65,332.00	18,61,874.00	-
18	DURGAPUR FOREST DIVISION	51,02,714.00	39,43,404.00	11,56,546.00
19	JALPAIGURI DIVISION	33,77,704.00	33,46,103.00	26,940.00
20	BAIKUNTHAPUR DIVISION	91,21,279.00	90,39,272.00	-
21	COACHBIHAR DIVISION	6,63,524.00	6,53,044.00	-
22	JALPAIGURI SOCIAL FORESTRY DIVISION	30,000.00	30,000.00	-
23	JALPAIGURI SOIL CONSERVATION	4,52,500.00	3,37,785.00	1,00,000.00
24	KURSEONG SOIL CONSERVATION DIVISION	9,87,500.00	9,87,399.00	-
25	WEST BENGAL FOREST SCHOOL	3,15,000.00	2,99,823.00	-
26	BUXA TIGER RESERVE EAST	46,52,482.00	34,25,338.00	6,92,235.00
27	BUXA TIGER RESERVE WEST	46,56,792.00	38,21,324.00	8,33,631.00
28	HOWRAH DIVISION	37,500.00	37,500.00	-
29	WILDLIFE -I (DARJEELING WILD LIFE) DIVISION	33,03,189.00	29,85,941.00	2,00,000.00
30	WILDLIFE -III (JALDAPARA WILD LIFE) DIVISION	84,16,281.00	59,51,081.00	22,13,898.00
31	WILDLIFE-II (GORUMARA WILD LIFE) DIVISION	43,89,043.00	29,12,173.00	14,70,860.00
32	MALDA DIVISION	16,87,443.00	5,51,821.00	10,89,068.00
33	RAIGUNJ DIVISION	6,57,425.00	6,57,425.00	-
34	SILIGURI SOCIAL FORESTRY	30,000.00	24,000.00	-
35	SILVICULTURE NORTH	27,62,991.00	27,53,994.00	-
36	SILVICULTURE SOUTH	27,50,890.00	25,10,558.00	-
37	SILVICULTURE HILLS	12,05,800.00	11,97,013.00	-
38	24 PARGANAS (NORTH) DIVISION	1,37,500.00	1,28,598.00	-
39	24 PARGANAS (SOUTH) DIVISION	3,10,000.00	2,98,000.00	-
40	NADIA-MURSHIDABAD DIVISION	5,56,540.00	5,31,757.00	-
41	SUNDARBAN TIGER RESERVE DIVISION	22,500.00	18,000.00	-
42	SFTI, HIJLI	25,34,130.00	24,69,274.00	-
43	CF, WORKING PLAN & GIS	20,00,000.00	20,00,000.00	-
44	DCF, ADMINISTRATION, ARANYA BHAWAN	25,24,588.00	25,11,772.00	-
45	PARKS & GARDENS (NORTH) DIVISION	22,500.00	-	-
46	MONITORING (NORTH) DIVISION	30,000.00	30,000.00	-
47	MONITORING (SOUTH) DIVISION	45,000.00	35,834.00	-
48	URF DIVISION	30,000.00	24,000.00	-
49	NTFP DIVISION	22,500.00	22,500.00	-
50	WILDLIFE (HQ) DIVISION	40,44,626.00	10,58,198.00	-
51	WORKING PLAN (NORTH) DIVISION	3,81,000.00	3,79,896.00	-
52	WORKING PLAN (SOUTH-I) DIVISION	20,80,300.00	20,26,550.00	-
53	WORKING PLAN (SOUTH-II) DIVISION	10,89,838.00	10,71,325.00	15,629.00
TOTAL		1620,40,939.00	1401,25,850.00	114,91,871.00
	CAMPA HEAD OFFICE	507,65,007.00	491,97,115.00	4,95,155.00
GRAND TOTAL		2128,05,946.00	1893,22,965.00	119,87,026.00

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



Reconciliation of State Compensatory Afforestation Fund (SCAF) as on 31.03.2023


Particulars	As per Books of Accounts	As per Pr.AG, WB vide memo no.Book-I/SCAF/2022-23/246, dtd.16.10.2023	Amount not considered with respect to head of account 4406 by the AG, WB
2019-20			
Particulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Fund Received during 2019-20	23647,68,181.00	23647,68,181.00	-
Add: Interest on SCAF for the year 2019-20	-	-	-
Less: Expenditure during 2019-20	-	-	-
Closing Balance as on 31.03.2020	23647,68,181.00	23647,68,181.00	-
2020-21			
Opening Balance	23647,68,181.00	23647,68,181.00	-
Add: Interest on SCAF for the year 2020-21	804,02,000.00	804,02,000.00	-
Less: Expenditure during 2020-21	634,78,478.00	331,83,545.00	302,94,933.00
Closing Balance as on 31.03.2021	23816,91,703.00	24119,86,636.00	302,94,933.00
2021-22			
Opening Balance	23816,91,703.00	24119,86,636.00	-
Add: Interest on SCAF for the year 2021-22	781,08,000.00	781,08,000.00	-
Less: Expenditure during 2021-22	1292,37,785.00	881,38,605.00	410,99,180.00
Closing Balance as on 31.03.2022	23305,61,918.00	24019,56,031.00	410,99,180.00
2022-23			
Opening Balance	23305,61,918.00	24019,56,031.00	-
Add: Fund received from National CAMPA	6928,38,990.00	6928,38,990.00	-
Add: Adhoc fund received after bank closing	72,15,785.66	72,15,785.66	-
Add: Interest on SCAF for the year 2022-23	804,65,527.00	804,65,527.00	-
Less: Expenditure during 2022-23	1893,22,965.00	1169,46,746.00	723,76,219.00
Closing Balance as on 31.03.2023	29217,59,255.66	30655,29,587.66	723,76,219.00


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



Statement of Expenses incurred by CAMPA Head Office during the period 2022-23

SL No.	Nature Of Expenses	Expenditure incurred from Bank (Rs.)	Expenditure incurred from PAO-III under different CAMPA HoAs (Rs.)	Total Expenditure (Rs.)
	<u>NPV 80%</u>			
1	Purchase of 73 nos. Royal Enfield Bullet 350 ES EFI Motorcycle through GeM for frontline field staff for patrolling	-	106,85,521.00	106,85,521.00
2	Purchase of 319 nos. Bajaj Pulsar 160 NS Motorcycle through GeM for frontline field staff for patrolling	-	351,28,280.00	351,28,280.00
	Total (A)	-	458,13,801.00	458,13,801.00
	<u>NPV 20%</u>			
3	Printing & hard binding of Annual Plan of Operation for the year 2022-23[5 copy]	-	9,250.00	9,250.00
4	Printing of Colourful Banner of WB CAMPA [2 nos]	-	6,000.00	6,000.00
5	Printing of Colourful & illustrative Banner and stickers in favour of WB CAMPA for motorcycle distribution programme	-	4,848.00	4,848.00
	Total (B)	-	20,098.00	20,098.00
	<u>Interest 60%</u>			
6	Payment of Contractual Staff at CAMPA cell(H.O.)	-	6,68,032.00	6,68,032.00
	Total(C)	-	6,68,032.00	6,68,032.00
	<u>Interest 40%</u>			
7	Bank Charges	-	-	-
8	Printing & Stationery	-	2,69,857.00	2,69,857.00
9	Purchase of office equipments	-	1,58,643.00	1,58,643.00
10	Vehicle hire charges	-	13,48,252.00	13,48,252.00
11	Website modify expenses and Website AMC charges	-	53,097.00	53,097.00
12	Hospitality/Entertainment expenses	-	35,305.00	35,305.00
13	Third Party Monitoring of WBCAMPA works for the F.Y. 2019-20(balance payment)	-	35,355.00	35,355.00
14	Third Party Monitoring of WBCAMPA works for the F.Y. 2020-21	-	3,42,000.00	3,42,000.00
15	Audit fees on account of audit of Annual Accounts for the F.Y. 2018-19 & 2019-20 by the Pr. Accountant General.	-	81,675.00	81,675.00
16	Internal Audit fees of WB CAMPA for the F.Y. 2020-21	-	2,36,000.00	2,36,000.00
17	Internal Audit fees of WB CAMPA for the F.Y. 2021-22 (part payment)	-	1,35,000.00	1,35,000.00
	Total (D)	-	26,95,184.00	26,95,184.00
	GRAND TOTAL (A+B+C+D)	-	491,97,115.00	491,97,115.00


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



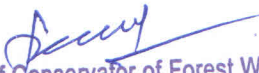
Purchase of Fixed Assets during the F.Y. 2022-23 by WB CAMPA (HQ)			
Sl. no.	Particulars	Date of Purchase	Amount (Rs.)
1	Purchase of 3 nos computer from GEM (ACER Desktop with Intel i5 10400-16GB RAM, 1 TB HD, Wind 10 pro-keyboard and mouse).	05-11-2022	1,58,643.00
	Total		1,58,643.00


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



STATEMENT OF OLD FUND LYING WITH THE DIVISIONS AS ON 31.03.2023

SL NO.	NAME OF DIVISION	AMOUNT(Rs.)
1	KURSEONG DIVISION	16,016.70
2	BANKURA SOUTH DIVISION	2,51,977
3	MEDINIPUR DIVISION	420
4	BIRBHUM DIVISION	3,11,000
5	WILDLIFE-HQ DIVISION	1,850
6	JALPAIGURI DIVISION	21,931.72
7	MONITORING NORTH DIVISION	3,10,000
TOTAL		9,13,195.42


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

