

**AUDIT REPORT
&
BALANCE SHEET
FOR THE PERIOD FROM
01ST APRIL, 2017 TO 31ST MARCH, 2018**

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

Auditor:
KESHRI & ASSOCIATES
(Chartered Accountants)
1G, Madan Mohan Burman Street,
1st Floor,
Kolkata - 700 007

KESHRI & ASSOCIATES

(Chartered Accountants)

AUDITORS' REPORT

TO THE MEMBER OF COMPENSATORY AFFORESTATION FUND MANAGEMENT AND PLANNING AUTHORITY

Report on the Financial Statements

We have prepared the Financial Statement of Compensatory Afforestation Fund Management and Planning Authority (CAMPA) for the Financial Year 2017-18 which comprise the Balance Sheet as at 31st March 2018, & the Statement of Income and Expenditure for the year ended 31st March 2018 and the Receipt and Payments Accounts for the year ended 31st March 2018 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 and financial performance of the CAMPA in accordance with the accounting as prescribed by "The Compensatory Afforestation Fund Act, 2016". This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the CAMPA and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Auditors' 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 the 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 financial control relevant to the CAMPA's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the 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 on the standalone financial statements.

Report on other Legal and Regulatory Requirements

- a) We have obtained all the information and explanation available to the best of our knowledge and belief was necessary for the purpose of our audit.



- b) In our opinion, proper books of accounts as required by the law have been kept by the CAMPA so far as it appears from our examination of those books.
- c) 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 accounts and with the information received.
- d) We further report that –
- We observed that CAMPA does not have Permanent Account Number, Tax Deduction and Collection Account Number required as per Income Tax Act, 1961.
Also CAMPA has not taken registration under GST and West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
 - We observed that the assets purchased were not recognized as fixed assets in the Balance Sheet and the purchase cost was adjusted against the fund received. Due to non-recognition of fixed assets, CAMPA has not charged depreciation on the following assets:
- | Bill Date | Bill No. | Assets Description | Amount (Rs.) |
|------------|------------|--------------------|--------------|
| 20-07-2017 | 039 | Air Condition | 94,620.00 |
| 17-01-2018 | G1932 | Computer | 57,250.00 |
| 22-02-2018 | SS/PI/0433 | Tally Software | 60,900.00 |
- We observed that CAMPA has not maintained fixed assets register. Also no physical verification of Fixed Assets was done by CAMPA.
 - CAMPA has not prepared the Consumable Register for office stationery etc. as per GFR 23 format prescribed by CAG in their report.
 - As per Note no.1 of Schedule 24 the Financial Statements are prepared as per Cash basis of Accounting. However, CAMPA has created a provision of Rs. 15,14,880.00 against Tree felling and demarcation of boundary pillars against land diversion case from Chief Engineer, MORT & H through Jalpaiguri division erroneously.
 - We observed that income from sale of tender form and interest earned is taken into Endowment Fund instead of Income and Expenditure Account. As per Para 1 of AS 9 "Revenue Recognition" revenue should be recognized in the statement of Profit and Loss of an enterprise. Also, as per Para 4.1 of AS 9 revenue is defined as the gross inflow of cash, receivables or other considerations arising in the course of the ordinary activities of an enterprise from the sale of goods, from the rendering of services, and from the use by others of enterprise resources yielding interest, royalties and dividends.

Place: 1G, MADAN MOHAN BURMAN STREET
KOLKATA – 700 007

Date 16th August 2018



FOR KESHRI & ASSOCIATES
Chartered Accountants
FRN: 310006E

Priyanka Gupta
PRIYANKA GUPTA
PARTNER
M. No. 526594

Annexure to Audit Report

1. The Department CAMPA maintains its accounts in Tally as approved by Governing Body.
2. The Department CAMPA have maintained the following Books of Accounts :-

<i>Books of Accounts</i>	<i>Status</i>
Bank Book	Maintained in Tally . Passbook Available, as well as ledger maintained.
General Ledger	Maintained in Tally.
Journal Book	Maintained in Tally, as well as ledger maintained.
Grants Ledger	Maintained in Tally.



DIRECTORATE OF FORESTS, GOVT OF WEST BENGAL			
ARANYA BHAWAN, SALLAKE, KOLKATA - 700 106			
CAMP, WEST BENGAL			
BALANCE SHEET AS AT 31ST MARCH 2018			
(Amount- Rs.)			
	SCHEDULE	AS AT 31.03.2018	AS AT 31.03.2017
CORPUS/CAPITAL FUND AND LIABILITIES:-			
CORPUS/CAPITAL FUND	1	14,35,09,782.49	23,49,16,683.80
RESERVES AND SURPLUS	2	-	3,06,95,739.64
EARMARKED/ENDOWMENT FUNDS	3	4,63,46,931.24	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	18,66,510.60	-
TOTAL		19,17,23,224.33	26,56,12,423.44
ASSETS:-			
FIXED ASSETS	8	-	-
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS -OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	19,17,23,224.33	26,56,12,423.44
MISCELLANEOUS EXPENDITURE		-	-
TOTAL		19,17,23,224.33	26,56,12,423.44
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNT	25		

For KESHRI & ASSOCIATES

Priyanka Gupta
Chartered Accountant
Membership No :- 526594
FRN No :- 310006E



A.P.C.C.F, CAMP
&
NODAL OFFICER, FCA
CUM MEMBER SECRETARY
EXECUTIVE COMMITTEE
CAMP

P.C.C.F, HOFF
&
CHAIRMAN
EXECUTIVE COMMITTEE,
CAMP

Place :- Kolkata
Date :- 16th August, 2018

ADDL. PCCF/CAMP
&
Nodal Officer, FCA
Govt. of West Bengal

Principal Chief Conservator of Forests
& Head of Forest Force,
West Bengal

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 2018			
PARTICULARS	SCHEDULE	AS AT 31.03.2018	AS AT 31.03.2017
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	-	36,19,038.00
Other Income	18	-	-
Increase/(decrease) in stock of finished goods and work-in-progress	19	-	-
Utilisation of Grants in Aid & Earmarked Fund (Annexure- A)		9,14,13,072.71	35,03,454.50
TOTAL (A)		9,14,13,072.71	71,22,492.50
EXPENDITURE:-			
Establishment Expenses	20	-	-
Other Administrative Expenses etc.	21	21,42,748.00	8,64,468.00
Expenditure on Grants, subsidies etc.	22	8,92,65,168.18	26,38,819.50
Interest & Bank Charges	23	5,156.53	167.00
Depreciation(Net total at the year end - corresponding to schedule 8)		-	-
TOTAL (B)		9,14,13,072.71	35,03,454.50
Balance being excess of Income over Expenditure(A - B)		-	36,19,038.00
Transfer to special Reserve		-	-
Transfer to / from General Reserve		-	36,19,038.00
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		-	-
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNT	25		

For KESHRI & ASSOCIATES

Priyanka Gupta
Chartered Accountant
Membership No :- 526594
FRN No :- 310006E



Place :- Kolkata
Date :- 16th August, 2018

A.P.C.C.F, CAMPA
&
NODAL OFFICER, FCA
CUM MEMBER SECRETARY
EXECUTIVE COMMITTEE
CAMPA

P.C.C.F, HOFF
&
CHAIRMAN
EXECUTIVE COMMITTEE,
CAMPA

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal

Principal Chief Conservator of Forests
& Head of Forest Force,
West Bengal

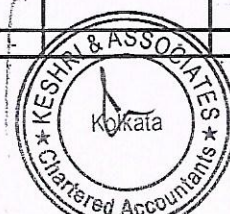
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018				
(Amount- Rs.)				
SCHEDULE 1-CORPUS/CAPITAL FUND:	AS AT 31.03.2018		AS AT 31.03.2017	
	DETAILS	RS.	DETAILS	RS.
Balance as at the beginning of the year	23,49,16,683.80		2,63,70,138.30	
Add:- contribution towards Corpus/Capital fund	-		21,00,00,000.00	
Add:- contribution towards School Nursery Yojana	-		20,50,000.00	
Amount of Grant received from Govt. of India, Ministry of Environment and Forest, New Delhi	-		-	
		23,49,16,683.80		23,84,20,138.30
Less:- Utilisation of Grants in Aid (Annexure - A)		9,14,06,901.31		35,03,454.50
BALANCE AS AT THE YEAR END		14,35,09,782.49		23,49,16,683.80

(Amount- Rs.)				
SCHEDULE 2 -RESERVES & SURPLUS:	AS AT 31.03.2018		AS AT 31.03.2017	
	DETAILS	RS.	DETAILS	RS.
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	3,06,95,739.64		2,70,76,701.64	
Less:- Transferred to Earmarked/Endowment Fund	3,06,95,739.64			
Add:- Savings and Term Deposit Interest earned (Annexure -B & C)			36,19,038.00	
		-		3,06,95,739.64
TOTAL		-		3,06,95,739.64

(Amount- Rs.)				
SCHEDULE 3 -EARMARKED/ENDOWMENT FUNDS	FUND- WISE BREAK UP		TOTAL	
			AS AT 31.03.2018	AS AT 31.03.2017
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			-	
Add:- a) Transferred from General Reserve	3,06,95,739.64		-	
b) Savings and Term Deposit Interest earned (Annexure -B)	1,41,15,483.00		-	
c) Amount received on sale of Tender form (Annexure -C)	27,000.00		4,48,38,222.64	
iii. Other additions -Refundable receipt - Jalpaiguri Division A/c (Annexure -C)			15,14,880.00	
TOTAL (a+b)	4,48,38,222.64	-	4,63,53,102.64	-
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)			6,171.40	
Total				
TOTAL (c)	-	-	6,171.40	-
NET BALANCE AS AT THE YEAR END (a+b-c)	4,48,38,222.64	-	4,63,46,931.24	-

(Amount- Rs.)				
SCHEDULE 4 - SECURED LOANS AND BORROWINGS:	AS AT 31.03.2018		AS AT 31.03.2017	
	DETAILS	RS.	DETAILS	RS.
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		-		-

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



(Amount- Rs.)		
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:	AS AT 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
a) Acceptances secured by hypothecation of capital equipment and other assets		
b) Others		
TOTAL	-	-

(Amount- Rs.)				
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	AS AT 31.03.2018		AS AT 31.03.2017	
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				
6. Security Deposit - Opening				
Add:- Received during the year (Annexure- "C")	21,18,602.60		-	
Total	21,18,602.60		-	
Less:- Refunded during the year (Annexure- "C")	2,52,092.00			
Closing Balance (Annexure- "C")		18,66,510.60		-
TOTAL (A)		18,66,510.60		-
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)	-	18,66,510.60	-	-

2

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	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
<u>SCHEDULE 8 - FIXED ASSETS</u>										
<u>A. FIXED ASSETS:</u>										
<u>1. LAND:</u>										
a) Freehold				-				-		
b) Leasehold				-				-		
<u>2. BUILDINGS:</u>										
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				-	-	-	-	-		
<u>B. CAPITAL WORK-IN-PROGRESS</u>	-	-	-	-	-	-	-	-		
<u>TOTAL</u>										



ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal

(Amount- Rs.)		
SCHEDULE 9 - INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	AS AT 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
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 31.03.2018		AS AT 31.03.2017
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 Corporation Bank	96,55,103.00		89,68,929.00
Term deposit with Union Bank of India	11,89,32,522.00		24,25,90,000.00
-on Saving Accounts		12,85,87,625.00	
Corporation Bank	25,919.72		25,639.72
Union Bank Of India	24,75,407.05		-8,182.92
5. Post office-Savings Accounts		25,01,326.77	17,456.80
TOTAL (A)		13,10,88,951.77	25,15,76,385.80
B. LOANS, ADVANCES AND OTHER ASSETS			
1. LOANS & ADVANCES:			
a) Staff			
b) Other Entities engaged in activities/objectives similar to that of the Entity			
c) CAMPA Funds Advanced to DFO'S - Balance lying as on Year End (Annexure- "C")	5,55,75,219.44		1,19,99,467.72
Add:- Cumulative Security deposit lying with DFO's (Annexure- "C")	18,66,510.60		-
Add:- Tender Fees received lying with DFO's (Annexure- "C")	27,000.00		
Add:- Cumulative Interest earned lying with DFO's (Annexure- "C")	31,65,442.52		20,36,569.92
		6,06,34,172.56	1,40,36,037.64
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 (Annexure- "C")	100.00		
		100.00	
3. Income Accrued:			
a) On Investments from Earmarked/Endowment funds			
b) On Investments - Others			
c) On Loans and Advances			
d) Others			
4. Claims Receivable			
TOTAL (B)		6,06,34,272.56	1,40,36,037.64
TOTAL (A+B)		19,17,23,224.33	26,56,12,423.44

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



(Amount- Rs.)		
SCHEDULE 12- INCOME FROM SALES/SERVICES	AS AT 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
1) Entrance Fees	-	-
2) Annual fees/Subscriptions	-	-
3) Seminar/Program Fees	-	-
4) Consultancy Fees	-	-
5) Others	-	-
TOTAL	-	-

(Amount- Rs.)				
SCHEDULE 15 -INCOME FROM INVESTMENT	INVESTMENT FROM EARMARKED FUND		INVESTMENT - OTHERS	
	AS AT 31.03.2018	AS AT 31.03.2017	AS AT 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others	-	-
TOTAL	-	-

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



(Amount- Rs.)		
SCHEDULE 17 - INTEREST EARNED	AS AT 31.03.2018	AS AT 31.03.2017
1) On Term Deposits:		
a) With Scheduled Banks-		
i) Corporation Bank (Annexure -B)	6,86,174.00	7,70,373.00
ii) Union bank of India (Annexure -B)	1,11,58,687.00	23,69,734.00
b) With Non- Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2) On Savings Account:		
a) With Scheduled Banks-		
i) Corporation Bank (Annexure -B)	973.00	1,101.00
ii) Union bank of India (Annexure -B)	3,44,360.00	5,380.00
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)	19,25,289.00	4,72,450.00
TOTAL	1,41,15,483.00	36,19,038.00

(Amount- Rs.)		
SCHEDULE 18 - OTHER INCOME	AS AT 31.03.2018	AS AT 31.03.2017
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	-	-
TOTAL	-	-

(Amount- Rs.)		
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS	AS AT 31.03.2018	AS AT 31.03.2017
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 31.03.2018	AS AT 31.03.2017
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	-	-

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



(Amount- Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	AS AT 31.03.2018	AS AT 31.03.2017
a) Purchases	1,51,870.00	72,994.00
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	-	-
l) Printing and Stationary	51,597.00	67,351.00
m) Travelling and Conveyance Expenses	-	-
n) Expenses on Seminar/Workshops	-	73,830.00
o) Subscription Expenses	-	-
p) Expenses on Fees	-	-
q) Auditors Remuneration	8,000.00	8,000.00
r) Hospitality Expenses	-	-
s) Professional Charges	-	-
t) Provision for Bad and Doubtful Debts/Advances	-	-
u) Payment of salary to contractual person in CAMPA(H.O. & Divisions)	12,63,624.00	6,33,293.00
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity (H.O.)	6,316.00	-
z) Others	-	9,000.00
za) Meeting expenses (H.O.)	27,300.00	-
zb) Vehicle hire charges	2,96,018.00	-
zc) Website development expenses	26,550.00	-
zd) Software Procurement expenses (Tally ERP9 Gold) for H.O.	60,900.00	-
ze) Others Administrative expenses (Office)	2,50,573.00	-
TOTAL	21,42,748.00	8,64,468.00

(Amount- Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.	AS AT 31.03.2018	AS AT 31.03.2017
a) Grants given to Institutions/Organisations	-	-
-University of Calcutta	-	-
-Indian Institute of Bio Social Research & Development	-	-
-Society of Socio Economic Studies	-	-
-Suchitra Ghosh	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure made by DFO's towards Project Plan (Annexure-"A")	8,92,65,168.18	26,38,819.50
TOTAL	8,92,65,168.18	26,38,819.50

(Amount- Rs.)

SCHEDULE 23 - INTEREST & BANK CHARGES	AS AT 31.03.2018	AS AT 31.03.2017
a) On Fixed loans	-	-
b) On Other Loans	-	-
c) Bank Charges	5,156.53	167.00
TOTAL	5,156.53	167.00

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES:-

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of the Cash method 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.

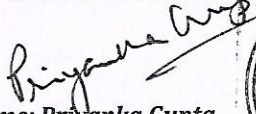
3. FIXED ASSETS:-

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.


SCHEDULE 25 - NOTES ON ACCOUNTS:-

1. The amount of expenses of Rs.21,47,904.53.00 incurred by CAMPA head office and the amount of RS.8,92,65,168.18 spent by DFO's towards CAMPA Project during F.Y. 2017-18 has been adjusted with Capital Fund i.e. Adhoc CAMPA to get the actual position of remaining fund (Annexure-A).
2. Expenditures incurred by DFO's have been taken and considered in books of accounts on the basis of Fund Utilisation Certificates (Form GFR- 19A) issued and matched with available Form 14 i.e. Expenditure Abstract and Bank Statement provided by them.
3. Interest Earned during the year 2017-18 and accumulated interest as on 31.03.2017 have been transferred under Earmarked/Endowment Fund as per the advice vide A.G. Audit Report reference no. ESA-I(HQ-III)/SAR/CAMPA/2018-19/78 dated 25th June 2018 for the period from 2010-11 to 2016-17. Tender fees receipts have also been transferred under Earmarked/Endowment Fund.
4. The amount of TDS of Rs.100 of SFDA project is paid from CAMPA account by mistake by the Medinipur forest division. The said amount is recoverable and accordingly it is shown under the Other Advances in Sch-11 of the Balance Sheet.
5. Tree felling and demarcation of boundary pillars of Rs.15,14,880 against land diversion case of user agency (Chief Engineer, MORT & H) is deposited on 21.11.2017 in CAMPA bank account of Jalpaiguri forest division erroneously. The said amount is to be returned and accordingly it is shown under the Earmarked/Endowment Fund in Sch-3 of the Balance Sheet.
6. Bank charges and opening excess utilization of grant against accumulated interest have been Adjusted for Rs. 7552.90 upto 31.03.2018 against interest utilization under Earmarked/Endowment Fund.
7. **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, the balance in the principal account in respect of state of West Bengal as on 31.01.2018 was Rs 147.37 crore.
The stated balance is now being subjected to reconciliation with the records of State CAMPA.
8. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2018 and the Income and Expenditure Account for the year ended on that date.

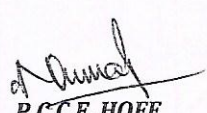
For KESHRI & ASSOCIATES


Name: Priyanka Gupta
Chartered Accountant
Membership No :- 526594
FRN No :- 310006E




A.P.C.C.F. CAMPA
&

NODAL OFFICER, FCA
CUM MEMBER SECRETARY
EXECUTIVE COMMITTEE
CAMPA


P.C.C.F. HOFF
&

CHAIRMAN
EXECUTIVE COMMITTEE,
CAMPA

Place :- Kolkata
Date :- 16th August, 2018

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal

Principal Chief Conservator of Forests
& Head of Forest Force,
West Bengal

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 2018					
(Amount- Rs.)					
RECEIPTS	AS AT 31.03.2018	AS AT 31.03.2017	PAYMENTS	AS AT 31.03.2018	AS AT 31.03.2017
I. Opening Balances			I. Expenses		
a) Cash In hand	-	-	a) Establishment Expenses (Schedule -20)	-	-
b) Bank Balances			b) Administrative Expenses (Schedule -21)	21,42,748.00	8,64,468.00
i) In Savings A/c with Corporation Bank	25,639.72	29,538.72			
ii) In Term deposit A/c with corporation Bank	89,68,929.00	81,93,556.00	II. Payments made against funds for various projects		
iii) In Savings A/c with Union Bank of India	-8,182.92	55,943.08	a) Amount Remitted to DFOs (Annexure- "C")	13,33,38,569.00	27,84,605.00
iv) In Term Deposit with Union Bank of India	24,25,90,000.00	3,17,50,000.00	b) Expenditure on Grant & Subsidy - (Schedule -22)	8,92,65,168.18	26,38,819.50
II. Grants Received			III. Investments and deposits made		
a) From Govt. of India	-	21,20,50,000.00	a) Out of Earmarked/Endowment Funds	-	-
b) From State Govt.	-	-	b) Out of Own Funds(Investment - Others)	-	-
c) From other sources	-	-			
(Grants for capital & revenue exp. to be shown separately)			IV. Expenditure on Fixed Assets & Capital Work-in-progress		
III. Income on Investments from			a) Purchase of Fixed Assets	-	-
a) Earmarked/Endowment Funds:-			b) Expenditure on Capital Work-in-progress	-	-
i) In Savings A/c with Corporation Bank	973.00	-			
ii) In Term deposit A/c with corporation Bank	6,86,174.00	-	V. Refund of Surplus money/Loans		
iii) In Savings A/c with Union Bank of India	3,44,360.00	-	a) To the Government of India	-	-
iv) In Term Deposit with Union Bank of India	1,11,58,687.00	-	b) To the State Government	-	-
b) Own Funds (Other Investment)	-	-	c) To Other providers of Funds	-	-
IV. Interest Received			VI. Overdrawn Balance with Union Bank Of India		
a) In Savings A/c with Corporation Bank	-	1,101.00			
b) In Term deposit A/c with corporation Bank	-	7,70,373.00	VII. Finance Charges (Schedule -23)	5,156.53	167.00
c) In Savings A/c with Union Bank of India	-	5,380.00	VIII. Other Payments		
d) In Term Deposit with Union Bank of India	-	23,69,734.00			
VI. Amount Refunded by DFO's (Annexure-"C")			IX. Closing Balances		
a) Grant Refunded by DFO's	20,19,982.00	-	a) Cash in hand	-	-
b) Interest Refunded by DFO's	7,88,863.50	-	b) Bank Balance		
VII. Recovery by Expenditure (Annexure-"A")	8,92,65,168.18	26,38,819.50	i) In Savings A/c with Corporation Bank	25,919.72	25,639.72
VIII. Closing Balances (Bank Overdraft)			ii) In Term deposit A/c with corporation Bank	96,55,103.00	89,68,929.00
a) Cash in hand	-	-	iii) In Savings A/c with Union Bank of India	24,75,407.05	-
b) Bank Balance			iv) In Term Deposit with Union Bank of India	11,89,32,522.00	24,25,90,000.00
i) In Savings A/c with Union Bank	-	8,182.92			
TOTAL	35,58,40,593.48	25,78,72,628.22	TOTAL	35,58,40,593.48	25,78,72,628.22

For KESHRI & ASSOCIATES

Priyanka Gupta
Chartered Accountant
Membership No :- 526594
FRN No :- 310006E



Place :- Kolkata
Date :- 16th August, 2018

A.P.C.C.F. CAMPA

&
NODAL OFFICER, FCA
CUM MEMBER SECRETARY
EXECUTIVE COMMITTEE
CAMPA

Nodal Officer, FCA
Govt. of West Bengal

P.C.C.F. HOFF

&
CHAIRMAN
EXECUTIVE COMMITTEE,
CAMPA

Principal Chief Conservator of Forests
& Head of Forest Force,
West Bengal

SUMMARY OF EXPENSES FOR F.Y. 2017-18 FOR ADJUSTING OPENING BALANCES AS NET (UTILISATION OF GRANTS IN AID)								
NO	Name of Division	Compensatory Afforestation-plantation Activity	CAT PLAN	NPV	Modern Nurseries, Establishment of orchardarium & Arboratum, Entry point Activities-All type	School Nursery Yojana (Rs.20,50000)	Miscellaneous expenditure	Bank Charges
F.Y.2017-18								
1	KURSEONG DIVISION	-	-	24,70,000.00	-	-	-	283.20
2	BANKURA NORTH DIVISION	1,36,600.00	-	44,94,361.00	-	50,000.00	-	309.75
3	BANKURA SOUTH DIVISION	-	-	7,13,960.00	-	50,000.00	-	356.95
4	PANCHET DIVISION	-	-	25,23,432.00	-	25,000.00	-	351.00
5	24 PARGANAS SOUTH DIVISION	-	-	45,56,696.00	-	-	-	340.00
6	RUPNARAYAN DIVISION	52,400.00	-	30,62,000.00	-	-	-	-
7	MEDINIPUR DIVISION	2,11,172.00	-	41,50,000.00	-	-	-	-
8	KANGSABATI NORTH DIVISION	1,67,525.00	-	45,60,000.00	-	-	-	-
9	KANGSABATI SOUTH DIVISION	-	-	2,750.00	-	50,000.00	-	295.00
10	PURULIA DIVISION	69,225.00	-	12,81,704.00	-	-	-	2.00
11	BIRBHUM DIVISION	-	-	8,25,158.00	-	-	-	35.40
12	DARJEELING FOREST DIVISION	12,08,931.00	32,26,766.00	9,18,800.00	-	-	-	633.66
13	KALIMPONG SOIL CONSERVATION	-	24,98,000.00	44,99,919.00	-	-	-	578.20
14	KHARAGPUR DIVISION	11,82,200.00	-	17,44,518.00	-	75,000.00	-	4.75
15	PURBA MEDINIPUR DIVISION	-	-	32,52,895.00	-	-	-	2.95
16	WILDLIFE-II (GORUMARA WILD LIFE) DIVISION	-	-	32,55,341.00	-	-	-	-
17	WILDLIFE-HQ	-	-	22,69,920.00	-	-	-	29.50
18	KURSEONG SOIL CONSERVATION DIVISION	-	-	4,17,858.00	-	-	-	11.80
19	JALPAIGURI DIVISION	68,970.00	-	17,48,221.00	-	-	-	-
20	KALIMPONG FOREST DIVISION	-	9,180.00	-	-	-	-	-
21	MONITORING NORTH	-	-	-	-	-	-	-
22	JHARGRAM FORESTRY TRAINING CENTRE	-	-	-	-	-	-	20.25
23	JHARGRAM DIVISION	17,00,000.00	-	33,01,797.00	-	-	-	120.00
24	BUXA TIGER RESERVE EAST	-	-	35,00,285.00	-	-	-	-
25	BUXA TIGER RESERVE WEST	21,80,264.00	-	32,73,351.00	-	-	-	-
26	HOWRAH DIVISION	-	-	6,64,129.00	-	75,000.00	-	-
27	SUNDARBAN TIGER RESERVE	-	-	25,66,686.00	-	1,00,000.00	-	5.90
28	WILDLIFE -I (DARJEELING WILD LIFE) DIVISION	-	-	11,63,848.00	-	25,000.00	40,000.00	295.00
29	WILDLIFE -III (JALDAPARA WILD LIFE) DIVISION	18,000.00	-	6,89,970.00	-	1,00,000.00	-	38.36
30	COACHBIHAR DIVISION	32,378.00	-	8,65,000.00	-	-	-	-
31	NADIA-MURSHIDABAD DIVISION	-	-	13,26,550.00	-	14,25,000.00	-	842.33
32	RAIGANJ DIVISION	-	-	1,46,629.00	-	-	-	123.90
33	MALDA DIVISION	-	-	16,17,815.00	-	-	-	-
34	BAIKUNTHAPUR DIVISION	-	-	12,19,940.00	-	-	-	383.50
35	24 PARGANAS NORTH	-	-	7,04,975.00	-	-	-	-
36	SILVICULTURE NORTH	-	-	4,97,056.00	-	-	-	-
37	SILVICULTURE SOUTH	-	-	9,69,972.00	-	-	-	-
38	SILVICULTURE HILLS	-	-	4,99,993.00	-	-	-	-
39	DURGAPUR FOREST DIVISION	9,19,785.00	-	7,52,325.00	-	25,000.00	-	790.00
40	SILIGURI SOCIAL FORESTRY DIVISION	-	-	1,25,000.00	-	50,000.00	-	318.00
41	JALPAIGURI SOIL CONSERVATION DIVISION	-	-	2,43,720.00	-	-	-	-
42	BURDWAN FOREST DIVISION	-	-	24,67,775.00	-	-	-	938.78
43	MONITORING SOUTH DIVISION	-	-	42,313.00	-	-	-	-
	TOTAL	79,47,450.00	57,33,946.00	7,34,86,662.00	-	20,50,000.00	40,000.00	7,110.18
	CAMPA HEAD OFFICE	-	-	-	-	-	21,47,904.53	-
	GRAND TOTAL	79,47,450.00	57,33,946.00	7,34,86,662.00	-	20,50,000.00	21,87,904.53	7,110.18

Note :

Net Grant Utilization except Utilization

	Amount
TOTAL EXPENDITURE	9,14,13,072.71
LESS : Bank Charges Adjusted against Interest Utilization(Excluding Burdwan Division as no interest generated)	6,171.40
NET GRANT UTILIZATION	9,14,06,901.31

ADDL. PCCF/CAMPA

8

Nodal Officer, FCA
Govt. of West Bengal

Annexure:- "B"

STATEMENT SHOWING AMOUNT OF INTEREST EARNED DURING F.Y. 2017-2018.

PARTICULARS	CORPORATION BANK	UNION BANK OF INDIA
SAVINGS A/C	973.00	3,44,360.00
TERM DEPOSIT A/C	2,64,071.00	64,17,206.00
FIXED DEPOSIT A/C	4,22,103.00	47,41,481.00
<u>TOTAL</u>	6,87,147.00	1,15,03,047.00
<u>Interest earned at CAMPA Head office</u>		1,21,90,194.00
Interest earned at DFO's Level (Annexure- "C")		19,25,289.00
<u>GRAND TOTAL</u>		1,41,15,483.00



ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal

ADDL. POCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal



(ANNEXURE- "D")

Bank Reconciliation Statement of Union Bank Savings A/c as on 31.03.2018

Particulars	Details	Amount (Rs)
Balance as per Books		24,75,407.05
Add:- Cheque issued to Indian Express (P) Ltd. towards Publishing Charges of Tender notice No. CAMP/01/2017-18, vide cheque no-072838, dated- 14/03/2018, but not cleared during F.Y. 2017 18		3,166.00
Balance as per Bank Pass Book		24,78,573.05



2

ADDL. PCCF/CAMPA
&
Nodal Officer, FCA
Govt. of West Bengal