

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY

**Project for Forest and Biodiversity Conservation for Climate Change
Response in West Bengal
(WB-FBCCCR)**

(A Project Under Forest Directorate, Govt. of West Bengal)

**ACCOUNTING MANUAL
-
ACCOUNTING PRINCIPLES & PROCEDURES
WITH
CHART OF ACCOUNTS
AND
TALLY ON CLOUD**

PREFACE

Introduction

Government of West Bengal (GoWB) has received a loan from the Japanese International Cooperation Agency (JICA) through Government of India (GoI) for implementation of Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR) (hereinafter called “the Project”) across all districts of West Bengal except Howrah, Hooghly and Malda. The 8 year Project with an outlay of Rs. 650.00 crore (Rs. 520 crore i.e. JPY 9308.00 million of loan component and Rs. 130 crore of Non reimbursable component) involves taking up activities in the field of Ecosystem Based Climate Change Measures, Biodiversity Conservation, Livelihood Improvement and Institutional Strengthening. The project also envisages laying special emphasis on Digital Transformation in overall working of the Forest Department.

Mode of Implementation

The Project is to be implemented through an autonomous Society named “West Bengal Forest and Biodiversity Conservation Society” (hereinafter called “the Society”). The Society has been registered under West Bengal Societies Registration Act, 1961, on 19th July, 2012, at Kolkata vide Registration Number S/1L/93991 of 2012-2013, dated 19.07.2012. The present office of the Society is located at Block–LB-2, Sector–III, Salt Lake City, Kolkata-700106, West Bengal.

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

Scope of the Manual

The Society, exclusively created for implementation of the project, is guided by duly approved set of Financial and Administrative Guidelines and Regulations to carry out various activities of the Project in consonance with the government rules and regulations.

Credibility of Organization depends upon transparent and efficient accounting system.

Accounting is an important arena for maintenance and compilation of accounts at DMU and PMU, which is developed by installing of uniform accounting practices in all the DMUs on single platform. This will consolidate the accounts in more better and precise way to see the status of the Assets, Liabilities, Grants, Receipts and Project Expenditures of all the Divisions and the organization as a whole.

Manual of Accounting Procedure and Chart Of Accounts of PMU, West Bengal will be effective from the month of implementation in all DMUs under the control of PMU, West Bengal.

The manual has been divided in 3 (Three) different sections covering different topics and the methodology to maintain the Accounts and relevant records. This manual will be responsive to the needs of all concerned accountants and would cater the needs of not only the management, but will also serve as useful reference for every member of the team.

The overall functioning of the PMU, West Bengal is controlled by the Governing Body.

Financial assistance in the form of Grants-In-Aid is received through a Credit Line in specified Bank Account, as per approved Annual Plan Of Operations (APO) and executes through its DMUs.

The PMU, West Bengal approved the Accounting Manual containing the Accounting Principles and Procedure and Chart Of Accounts for better financial discipline, transparency and accountability. The basic objective is to implement uniform accounting system in all the Divisions to insure better internal control, transactions analysis, Management Information System (MIS) for decision making, taking corrective action and generating basic data for submission to appropriate authorities.

We will keep on updating this document from time to time & will keep informed on the same. Suggestions for improvement & contents of this document is most welcome.

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CHIEF PROJECT DIRECTOR
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SECTION 3 CHART OF ACCOUNTS

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY

- Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR)

(A Project Under Forest Directorate, Govt. of West Bengal)

SECTION – 1

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ACCOUNTING PRINCIPLES AND PROCEDURES

1.1 Introduction

Transparency and accountability are the main criteria associated with the handling of any public fund. Keeping this in view and for the sake of financial propriety and discipline, the following accounting principles for conduct of business and maintenance of accounts of the West Bengal Forest and Biodiversity Conservation Society (WBFBCS) have been formulated. The accounting principles to be followed by WBFBCS shall broadly be in conformity with the West Bengal Financial Rules (WBFR), unless otherwise specified in the Operational Manual (OM). The Chief Project Director shall have overall responsibility for adherence to these Principles, which may be reviewed and modified whenever felt necessary with the approval of the Governing Body.

1.2 Objective

The objectives of the Accounting Procedure are:

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

1.3 Removal of Doubts

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

1.4 Standards of Financial Propriety

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

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

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

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

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

1.5 Control of Expenditure

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

1.6 Reconciliation of Accounts

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

1.7 Internal Checks against Irregularities, Loss, Fraud Etc.

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

1.8 Maintenance of Accounts and Returns

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

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

1.9 Accounts of the Society/PMU

The authority for the maintaining accounts of the Society will be the PMU.

1.9.1 Head of Office of PMU

The Chief Project Director shall have the power to declare officers in the PMU as the Head of Office of the Office of Chief Project Director, WB-FBCCCR Project and also the Drawing and Disbursing Officer (DDO) of the office of PMU.

1.9.2 Fund Management

- i. The Society shall receive funds from the State Government, Government of India or from any other source as may be permitted by the State Government by way of revenue grants, capital grants or specified grants against projects.
- ii. For meeting day to day administrative expenses, the PMU may maintain an imprest cash balance of Rs. 25000.00 (Rupees Twenty five thousand) only with a subordinate disbursing officer to be designated by the CPD.
- iii. All funds received by the Society shall be deposited in the "Saving Accounts" of one or more Nationalized Banks and shall be kept in appropriate scheme so as to maximize returns on idle balance.
- iv. Funds received in form of cheque or draft or electronic form shall be entered in the Draft Register to be maintained in Form No.1 and should as quickly as possible, in any case not later than three working days, be deposited in the designated bank account .
- v. Funds received in cash / draft / cheque / electronic form or any other form of bank transactions should be supported by the Money Receipt to be issued in Form No. 2 and should be deposited in the manner as in Sub-rule (iv) above. The money receipts should be printed and machine numbered in duplicate carbon copy. A Stock Register of Money Receipt Books should be maintained in Form No.3. A certificate regarding the number of pages contained in the Money Receipt Book is to be furnished on the front page by the Head of Office.
- vi. Chief Project Director or any other officer(s) of the Society duly authorized by him may operate the financial transactions of the Society in the bank individually or jointly, as decided by the CPD.
- vii. All bank accounts of the Society shall be reconciled on monthly basis by preparing BRS and all outstanding entries appearing in the reconciliation statement shall, as far as possible, be cleared before the next reconciliation is undertaken.
- viii. Interest accrued on bank deposits shall be retained by the Society and utilized for the implementation of the Project as per guidelines of scheme.
- ix. If Society decides to deposit funds in fixed deposit, auto sweep or any other scheme, a fixed deposit register shall be maintained in Form No. 4 for Fixed Deposit and timely renewal of the same shall be made, if funds are not required for expenditure during the next month.

1.9.3 Accounting System

- i. Double entry mercantile system of accounting shall be adopted by the Society.
- ii. The financial year of the Society shall commence from the 1st April of each calendar year and will end on 31st March of the next calendar year.
- iii. All books of accounts shall be maintained by the respective Head of Office at PMU/ DMU/ FMU/ JFMC/ EDC.
- iv. Receipt and Payment account and Income & Expenditure Account for the financial year and Balance Sheet as on 31st of March every year shall be prepared within 90 days after closure of the financial year.
- v. The maintenance of records shall be in such a way as to comply with requirement of extant Statutory Acts and Statutes.
- vi. All the accounts shall be balanced and monthly trial balance shall be prepared within the first week of the subsequent month.

1.9.4 Books of Accounts

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

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

The following subsidiary registers shall also be maintained-

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

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

1.9.5 Cash Transactions and the Cash Book

- i. All remittances to the Society exceeding Rs. 5000.00 (Rupees Five thousand) only shall be received by means of account payee cheques/ bankers cheques or drafts in the name of the Society or as expressly specified for any purpose.

- ii. Cash purchases may be permitted for a sum not exceeding Rs. 5000.00 (Rupees Five thousand) only in each case of emergency out of the imprest kept in the office. For payment exceeding Rs. 5000.00 (Rupees Five thousand) only, account payee cheques will be issued.
- iii. Accounts shall be maintained in Tally accounting software at all the three levels viz. PMU, DMU and FMU and DMU.
- iv. Vouchers for all payments (including Bill payments, EMD and SD) at PMU and DMU levels shall be Tally generated and no manual vouchers will be allowed.
- v. Debits and Credits towards bank charges, commission or interest which appear in the Bank Statements with supporting debit and credit slips received from the bank shall be recorded in the Cash Book.
- vi. The Bank balance should be reconciled at the end of each month by preparing a Bank Reconciliation Statement (BRS).

1.9.6 Bank Transactions

- i. Bank operation should be reduced to minimum number of accounts. “Mother-Child-Grandchild” structured Bank accounts will be maintained at three levels viz. PMU (Mother), DMU (Child) and FMU (Grand-child). Letters of Credit (LOCs) will be issued by PMU to the bank for authorising expenditures at each of the DMU at the beginning of the FY and subsequently as per need.
- ii. There will be no online transaction rights for any of the Bank Accounts at any level i.e. PMU, DMU and FMU. However, there will necessarily be online viewing rights for all the accounts at all the three levels i.e. PMU, DMU and FMU. The higher levels will have the viewing rights for all the subordinate levels.
- iii. All Cheques/Bank Drafts etc. received by the Society should be deposited immediately & not later than three days
- iv. All Cheques shall be received only in the name of the Society and it is to be ensured that they are crossed “Account Payee” immediately on receipt for banking.
- v. All Cheques issued shall bear the signature of the Officer(s) duly authorized for the purpose by CPD. Amount of the Cheque both in words & figures should be written in such manner that there should be no scope for interpolation.
- vi. All bank payments shall be made by crossed “Account Payee” Cheques except self-drawl for office cash requirements.
- vii. Bank statements are to be obtained by the 7th of every month for the preceding month’s transactions and bank reconciliation statement should be prepared for each of the Bank Accounts in operation. Such reconciliation should be reviewed for action wherever necessary.
- viii. Cheque number of each of the Cheque issued should be mentioned in the Cash/Bank Book, while giving the narration of such payment.
- ix. Cheque/Draft, inward (receipts) and Cheque outward registers should be maintained to record all the incoming cheques with particulars in Form No. 1 and outgoing cheques with particulars in Form No. 5. These registers should be signed by the authorized signatory to the cheques.
- x. Cheques shall be payable at any time within three months after the month of issue. If the currency of a Cheque should expire owing to its not being presented within the period of validity, it may be received back by the Society and cancelled and a new Cheque in lieu of it may be issued. In case such a Cheque is not returned due to loss etc., the entry will be made in cash book. The bank drawn on should be required to furnish a non-payment certificate as under:

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

Bank Manager

- xi. When it is necessary to cancel a cheque, the cancellation must be recorded on the face of the Cheque and preserved for audit. If the Cheque is not in the DDO’s possession, the bank drawn on should be immediately addressed to stop payment of the Cheque under intimation to the drawee requesting him to return the Cheque.
- xii. If the Society is informed that a Cheque drawn by it has been lost by the drawee, the required non-payment certificate as noted above be obtained from the Branch Manager of the concerned bank after which it may consider to issue another Cheque.
- xiii. The payments may be made electronically to the parties by giving the banks suitable instructions. All the wage payments shall be made through ECS and no cash payments whatsoever shall be allowed except for imprest. The recouping of the imprest shall be made only after the submission of the vouchers of preceding imprest.

1.9.7 Journals

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

1.9.8 Grants/ Advances

- i. There will be no advance payment from PMU to the DMUs or from DMUs to FMU i.e. at any level and there will be REAL TIME transfer of money as per tally generated vouchers effected through Mother-Child-Grand Child accounts at three levels.
- ii. PMU shall issue Letters of Credit for each DMU to banks at the start of FY and subsequently (if needed) and accordingly, DMUs will issue Letters of Credit against each of the FMU.
- iii. DMUs will prepare and share Quarterly Action Plan as per their respective Annual Work Programme and their respective performances will be monitored through monthly and Quarterly monitoring conducted by the PMU.
- iv. T.A. advance or any other personal advance to the employees may be given as per existing Govt. Rules. Such advance payment shall be guided by WBFR, Chapter 8, Section III and will be duly recorded in registers as per proforma suggested their in.

1.9.9 Payments for Procurement / Works

- i. No advance to supplier or contractor shall be made. The work contractors may be paid against the running bills for the quantum of work executed by them during the execution of a work contract.
- ii. Payments to suppliers or contractors involving more than Rs. 5000.00 (Rupees Five thousand) only shall be made by means of Crossed Cheques. However, for petty purchases below Rs. 5000.00 (Rupees Five thousand) only, cash payment may be made out of the Imprest funds.
- iii. All payments shall be made against supporting vouchers/ bills in original.
- iv. The supporting bills/ vouchers which are passed for payment should be cancelled with rubber stamp "Paid and Cancelled" to prevent duplicate payment.
- v. When supporting bills/ vouchers cannot be obtained for any expenses, certificate of payment is to be made by the person making such payment in Form No. 12 and the same is to be duly countersigned by DDO.

1.9.10 Bank Reconciliation Statement

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

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

The BRS shall be prepared for every bank separately by the Accountant and produced before the AO for verification and signature.

1.9.11 General Ledger

General Ledger is maintained to record individual account for each kind of income & expenditure other than Cash Account & Bank Account. This should ultimately help the Society to prepare the monthly Trial Balance and Annual Statement of Income & Expenditure and other financial statements. Connected Columns in the General Ledger shall have brief narration as contained in the Cash Book and Journal Book. In addition, subsidiary ledgers may be maintained to record details of various transactions to supplement the General Ledger. The General Ledger Account shall be maintained by the Accountant and reviewed periodically by the AO.

1.9.12 Grants Ledger

A Control Register for the grants paid to DMUs and UCs received shall be maintained in Form No. 10. This is necessary to watch work progress in the field and submission of UC to the appropriate authority. This ledger also helps to know the outstanding UCs and ensure submission of the same by the DMUs. Separate pages of register will be allotted to different DMUs. Grants Ledger shall be maintained by CAO and reviewed periodically by the Project Director (Administration, Finance & Coordination).

1.9.13 Heads of Accounts

The detailed Heads of Accounts shall be prescribed for the Project by the CPD with approval of the Governing Body. The Detailed Head of Account shall be formulated and finalized based on funds allocated by JICA in various categories as per Minutes of Discussion (MOD).

1.10 Accounts of DMU

After the respective Annual Plans are approved by the GB, the PMU shall take expeditious steps to release grants/advances in favour of the DMUs for execution of the programmes.

1.10.1 Fund Management

- i. Each DMU will prepare a detailed Receipt and Payment Account and Trial Balance for each month and send to PMU by 10th day of next month.
- ii. The DMU bank account shall show zero balance. Whenever the DMU will issue any cheque/electronic payment to parties the cheques/electronic instructions shall be honoured by automatically debiting the amount from the PMU and crediting the same to the parties so that at the end of the day bank balance of the DMU will effectively be zero. The DMU may spend the money as per their LOC during the FY.
- iii. The DMU shall make the annual budget provision for the FMU at the beginning of the FY appropriating its approved APO from the PMU.
- iv. The FMU bank account shall show zero balance. Whenever the FMU will issue any cheque/electronic payment to parties the cheques/electronic instructions shall be honoured by automatically debiting the amount from the DMU and crediting the same to the parties so that at the end of the day bank balance of the FMU will effectively be zero. The FMU may spend the money as per their LOC during the FY.
- v. All the instructions for electronic payments to the bank shall necessarily be accompanied by crossed cheques in favour of the bank for the sake of record keeping. This will be applicable for both DMU and FMU.

- vi. For meeting day to day administrative expenses, the DMU may maintain an imprest cash balance of Rs. 10000.00 (Rupees Ten thousand) only with a subordinate disburser to be designated by the Head of DMU.
- vii. The DMUs, on release of the funds, shall record the same in the “Grants Paid and UCs Received” register in Form No. 10.
- viii. Payments in connection with procurements or works shall be through crossed cheques / ECS only. A “Register of Outgoing Cheques” shall be maintained in Form No .5.
- ix. Bank accounts of the DMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- x. Generally the programmes will be executed through the Head of FMU and in some cases through the JFMCs/EDCs. It may also become necessary in certain cases to execute the programmes through the NGOs, contractors or firms. In such cases no advances should be paid to the contractors, NGOs or firms. Payments shall be made to them through their pre-audited works bills only.

1.10.2 Cash Transactions and Cash Book

- i. Cash purchases may be permitted for a sum not exceeding Rs. 5000.00 (Rupees Five thousand) only in case of emergency out of the imprest kept in the office. For payment exceeding Rs. 5000.00 (Rupees Five thousand) only, account payee cheques will be issued.
- ii. A separate Cash Book for the funds received from the PMU should be maintained in the DMU & the project transactions should not be mixed with other transactions. The cash book shall be customised in Tally software by the PMU so that the Cash book is generated automatically after entry of the vouchers. The voucher entries should be locked the 10th of next accounting month. Any change in the voucher entry after that will need approval of the PMU in case of DMUs and of DMU in case of FMUs.
- iii. The Cash Book should be maintained in Tally Software.
- iv. All transactions that start with Voucher generation from Tally software and issuance of cheque / electronic transfer mandate are to be recorded in the Cash Book.
- v. The Cash Book should be written on daily basis by the Accountant and all entries are to be attested regularly by the Head of DMU, who is also authorized to sign the Cash Book.
- vi. Accounts shall be maintained in Tally accounting software at all the three levels viz. PMU, DMU and FMU and DMU accounts will be compiled on a daily basis with the PMU through Tally Group Data File.
- vii. Vouchers for all payments (including Advance, Bill payments, EMD, and SD) at PMU and DMU levels shall be Tally generated and no manual vouchers will be allowed.
- viii. The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.
- ix. Each DMU will prepare a detailed monthly Receipt and Payment account based on the Cash Book maintained separately for this purpose.

1.10.3 Retention of Records

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

1.11 Accounts of FMU

- i. The FMUs are the units for execution of the project works individually (all works other than IGA) and with the JFMC/EDC participation (works of Community Development).
- ii. Each FMU will prepare a detailed Receipt and Payment Account for each month and send to DMU by 5th day of next month.
- iii. The FMU bank account shall show zero balance. Whenever the FMU will issue any cheque/electronic payment to parties the cheques/electronic instructions shall be honoured by automatically debiting the amount from the DMU and crediting the same to the parties so that at the end of the day bank balance of the FMU will effectively be zero. The FMU may spend the money as per their LOC during the FY.
- iv. For meeting day to day administrative expenses, the FMU may maintain an imprest cash balance of Rs. 5000.00 (Rupees Five thousand) only.
- v. All funds for IGA to be transferred to JFMCs will be routed through FMUs.
- vi. The FMU shall be responsible for maintenance of all expenditures relating to the WB-FBCCCR in respect of the works executed by them departmentally.
- vii. Payments in connection with procurements or works shall be through crossed cheques only. A “Register of Outgoing Cheques” shall be maintained in Form No .5.
- viii. Bank accounts of the FMUs shall be reconciled on monthly basis. Outstanding entries appearing in the Bank Reconciliation Statement shall be cleared before the next reconciliation is undertaken.
- ix. Cash purchases may be permitted for a sum not exceeding Rs. 5000.00 (Rupees Five thousand) only in case of emergency out of the imprest kept in the office. Such purchases should never be split for individual items. For payment exceeding Rs. 5000.00 (Rupees Five thousand) only, account payee cheques will be issued.
- x. A separate Cash Book for the funds received from the DMU should be maintained in the FMU & the project transactions should not be mixed with other transactions. The cash book shall be customised in Tally software by the PMU so that the Cash book is generated automatically after entry of the vouchers. The voucher entries should be locked the 10th of next accounting month. Any change in the voucher entry after that will need approval of the PMU in case of DMUs and of DMU in case of FMUs.
- xi. All transactions that start with Voucher generation from Tally software and issuance of cheque / electronic transfer mandate are to be recorded in the Cash Book.

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

1.12 Audit

- i. The period of preservation of all records & registers in all units shall be Ten years.
- ii. The WBFBC Society at the PMU Level shall maintain a panel of Chartered Accountant Firms out of which an Internal Auditor/ Auditors shall be appointed after negotiation with the firm on the basis of the scope of work and their terms of reference. The Internal Auditor so appointed shall have the access to all records & registers maintained in the PMU as well as in the other units, if necessary. As the internal audit is intended to be only a financial audit, the Internal Auditor need not spend time on the managerial aspects, operational plans of the project.
- iii. The scope of work entrusted to the internal auditor shall be as follows:
 - a. Checking of daily cash, bank & journal transactions to ensure that the transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
 - b. Transactions are undertaken on proper authority.
 - c. Transactions are duly supported by proper supporting documents.
 - d. Propriety of the transactions.
 - e. Adherence to JICA/GOI guidelines & financial procedures formulated by the WBFBC Society.
 - f. Checking the maintenance of book of accounts and records.
 - g. Checking the Bank Reconciliation statements.
 - h. Checking of investments, short term deposits etc. from time to time.
 - i. Checking of component-wise, category-wise and account head-wise expenditures.
 - j. Checking of compliance of various statutory provisions like Income Tax, GST etc.
 - k. Checking of the budget prepared.
 - l. Suggesting revision in forms and formats from time to time as may be necessary.
 - m. To conduct pre-audit for any payment, as instructed by PMU.
- iv. The Internal Auditor shall directly report to AO every month by the 30th of the next month.
- v. The audit fees to be charged by the Internal Auditor shall be as approved by the Governing Body of the Society.
- vi. In addition to the Internal Auditor, the Society may consider to appoint an Audit Firm of Chartered Accountants from the panel maintained by it every year through negotiation to take up financial, physical & performance audit at all levels (PMU, DMU, FMU).
- vii. Audit by the Firm of Chartered Accountants shall include Value of Money Analysis, Economy, Efficiency and Effectiveness Audit. Physical Site Verification Audit/ Performance Audit would be undertaken as and when directed by the Chief Project Director. The Terms of Reference (TOR) while appointing the independent Chartered Accountant firm shall clearly indicate the scope of work which shall include the following:
 - a. Checking of all financial transactions with reference to delegation of power and adherence to the Operation Manual.
 - b. Independent Checking through third party or test certificate to ensure quality material procured and quality of work done.

- viii. The audit fees to be paid shall have to be approved by the Governing Body.
- ix. In order to keep a watch over the settlement of objections/observation of the Internal Auditors or the Accountant General included in the audit report, the PMU will maintain a Register for ensuring compliance to audit objections/observations. This Register will be checked by Project Director (Administration, Finance & Coordination), at least once every quarter, to review the progress made on the settlement of outstanding audit objections.

1.13 Reimbursement

- i. The PMU on receipt of the expenditure reports & UCs shall prepare a consolidated Reimbursement Claim and submit to the GOI in the format as may be prescribed by the GoI / donor agency for the purpose.
- ii. Reimbursement Claims may normally be sent quarterly. In case the expenditure incurred exceeds Rs. 5.00 (Five) crore only, reimbursement claims may be sent earlier.

FORMS AND FORMATS

1.14 Form 1 - Register of Cheques Received

West Bengal Forest and Biodiversity Conservation Society
Register of Cheques Received

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

1.14 Form 2 - Money Receipt

**West Bengal Forest and Biodiversity Conservation Society
Money Receipt**

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

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

Date

Signature Receiving Officer

1.14 Form 3 - Stock Register of Money Receipts

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

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

1.14 Form 4 - Fixed Deposit / Term Deposit Register

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

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

1.14 Form No.5 - Register of Cheques Issued

West Bengal Forest and Biodiversity Conservation Society
Register of Cheques Issued

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

1.14 Form 6 - Journal Voucher

West Bengal Forest and Biodiversity Conservation Society Journal Voucher

Project Code

Location Code

Voucher. No.

Voucher. Date

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

No. of entries

Passed for adjustment

Accountant

Joint PD

1.14 Form No.7 - Journal Register

West Bengal Forest and Biodiversity Conservation Society Journal Register

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

1.14 Form 8 - Advance Requisition Form

**West Bengal Forest and Biodiversity Conservation Society
Advance Requisition Form**

Name of the Employee :

Designation :

Amount of Advance required :

Break up of advance requirement :

Particulars	Amount (Rupees)
Total	

Previous advance outstanding :

**Sanctioned advance of Rs.
(Rupees)**

Signature of Employee

Project Director

1.14 Form 9 - Register of Miscellaneous Advances Paid

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

Name of the Employee :

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

1.14 Form 10 - Register of Grants Paid and UCs Received

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

Name of the Grantee :

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

1.14 Form 11 - Register of Fixed Asset

**West Bengal Forest and Biodiversity Conservation Society
Register of Fixed Asset**

Name of Asset:

FINANCIAL YEAR	OPENING BALANCE	ADDITION / PURCHASE DURING THE YEAR							ISSUED TO/LYING WITH	IDENTIFICATION NO.	SIGNATURE OF THE RECIPIENT	UNIT/QTY	CLOSING BALANCE	
		DATE	UNIT/QTY	NATURE/SPECIFICATION	NAME OF VENDOR & ADDRESS	BILL NO & DATE	VOUCHER NO. & DATE	VALUE INCL. GST (Rs)					UNIT/QTY	VALUE

1.14 Form 12 - Certificate of Payment

West Bengal Forest and Biodiversity Conservation Society Certificate of Payment

Certified that an amount of Rs. (Rupees) has been incurred by
.....on account of
could not be obtained.

This Certificate is being issued as standard supporting

Signature of Payee

Signature
Authorized by (Designation)

1.14 Form 13 - Income Tax / GST Deposit Register

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

TDS ON INCOME TAX REPORTING FORMAT FOR THE MONTH OF.....

DMU Name:-

SI No	U/SEC/CODE	Vendor Name	Vendor PAN No (Copy to be enclosed mandatorily)	Vendor Bill No	Vendor Bill Date	Bill Payment Date	Taxable Amount	Rate of TDS	TDS On Income Tax	Total Tax	TDS on IT Challan No./CRN No	TDS on IT Challan BSR Code.	TDS on IT Challan Deposit Date	TDS on IT Challan Amount
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TDS ON GST REPORTING FORMAT FOR THE MONTH OF.....

DMU Name:-

SI No	Vendor Name	Vendor GST No	Vendor Bill No	Vendor Bill Date	Bill Payment Date	Taxable Amount	TDS On SGST	TDS On CGST	TDS On IGST	Total	TDS on GST Challan CPIN No.	TDS on GST Challan Deposit Date
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1.14 Form 14 - Register of Bills Received from FMU

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

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

1.14 Form 15 - Register of Cheques issued to JFMC/EDC

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

Name of the JFMC/EDC :

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

1.14 Form 16 - Register of Grants Received and UC submitted

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

Name of the Grantee :

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

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

1.14 Form 17 - Earnest Money Deposit and Security Deposit Register

Earnest Money Deposit Register for the period from to

Sl No.	Bidder Name	NIT/NIQ/GEM Details	Amount Received	Deposit Date	Receipt Mode/Pay Bill/Treasury Challan Details	Amount Refunded	Refund Date	Release Mode/Pay Bill/Treasury Challan Details	Balance	Remarks
1...									-	
Total			-			-			-	

Security Deposit Register for the period from to

Sl No.	Party Name	NIT/NIQ/GEM Details	Amount Received	Deposit Date	Receipt Mode/Pay Bill/Treasury Challan Details	Amount Refunded	Refund Date	Release Mode/Pay Bill/Treasury Challan Details	Balance	Remarks
1...									-	
Total			-			-			-	

**WEST BENGAL FOREST AND
BIODIVERSITY CONSERVATION SOCIETY**

**- Project for Forest and Biodiversity
Conservation for Climate Change Response
in West Bengal (WB-FBCCCR)**

(A Project Under Forest Directorate, Govt. of West Bengal)

SECTION – 2

GUIDELINES

ON

CHART OF ACCOUNTS

2. CHART OF ACCOUNTS (COA)

Detailed Chart of Accounts (COA) has been prepared to capture all the transactions of the PMU, HO, West Bengal. This COA shall be adopted and followed by all the Divisional accounting units for smooth integration of accounts at all levels.

The COA is structured on the “Major Groups”, “Main Sub-Groups”, “Sub-Groups”, “Minor Sub-Groups”, “Sub-Minor Sub-Groups” and “Ledgers”.

Scope of creation of “Ledgers” is open and may be created wherever required for detailed specification of nature of advances, assets, liabilities, deposits only. The Expense and receipts heads shall not be created further in the system as the same have been created towards project expenses as per guidelines of the Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR) for taking up activities in the field of Ecosystem Based Climate Change Measures, Biodiversity Conservation, Livelihood Improvement and Institutional Strengthening.

Most of the “Major Groups”, “Main Sub-Groups”, “Sub-Groups”, “Minor Sub-Groups”, “Sub-Minor Sub-Groups” and “Ledgers” are defined by nomenclature itself. However, a few of them are detailed, Major Group-wise, in brief in the following paragraphs.

2.1 CORPUS FUND

Amount received from West Bengal State Government towards the Corpus Fund will be booked under Grants-In-Aid towards respective Central and State Share in accordance to the nature of relevant code. Any funds created out of the receipts during the course of operation such as Interest and Others will be transferred to Endowment Fund.

Interest and Other receipts such as Tender Fees, Miscellaneous Receipts, if any shall be deposited with West Bengal State Treasury on regular intervals under applicable Head Of Account.

2.2 CURRENT LIABILITIES

Current liabilities are divided into 2 (two) main sub-groups.

Under “Other Current Liabilities” main sub-group, Deposits received (EMD and SD) shall be considered.

EMD and SD so collected by **Divisional Management Units** shall initially be booked by debiting the ledger “DEPOSIT A/C (SD & EMD)” and shall be squared off once deposited with West Bengal State Treasury on regular intervals under applicable Head Of Account. Further, at the time of releasing such EMD and SD the reverse process to be followed.

However, in case of PMU such EMD and SD may be collected in PMU Bank Account and shall be released from Bank by the PMU.

Under “Duties & Taxes” main sub-group various taxes payable under different Statutory Acts such as TDS on Income Tax (Tax Deducted at Source), TDS on GST, Professional Tax, Construction Worker’s Cess etc. shall be considered.

TDS on Income Tax and TDS on GST have to be deducted and deposited by DMUs under the registration no of WBFBCS and will submit the monthly report along with annexure, and payment challan with PMU for taxation compliance purpose.

2.3 CURRENT ASSETS

Current Assets are divided into 5 (five) main sub-groups.

a) Cash In Hand along with Recovery of Advance from DMUs / FMUs, b) Bank Accounts including relevant ledgers for Savings, Fixed Deposits, Short Term / Auto-sweep Deposits ledgers, c) Deposits (Assets) [Deposits Assets-EMD, SD, d) Loans & Advances (Assets) including Advance – Advance to DMUs / FMUs against Project Work, Statutory Advance Tax payments – TDS Receivables sub-groups and e) Other Current Assets – Accrued Interest on Deposits, if any, shall be booked under Current Assets group.

2.4 INDIRECT RECEIPTS

Interest from banks, other receipts (sale of tender forms, miscellaneous receipts etc.) shall be recorded under this group.

Tender forms fees so collected by DMUs shall initially be booked by debiting the ledger “OTHER RECEIPTS (TENDER FORM FEES)” and shall be squared off once deposited with West Bengal State Treasury on regular intervals under applicable Head of Account.

However, in case of PMU Interest from banks, other incomes (sale of tender forms, miscellaneous receipts etc.) may be collected in PMU Bank Account and shall be squared off once deposited with West Bengal State Treasury from time to time under applicable Head Of Account, through relevant ledgers under Endowment Fund Group

To repeat, under WB-FBCCCR Project, there is no scope for income generation.

Transfer of Utilised funds towards Reimbursable / Non Reimbursable Expenses to Corpus Fund - Grants In Aid and Endowment Fund will also be adjusted through this group.

2.5 PROJECT EXPENSES

These are the expenses related to the various types of project activities under various activity models.

All the expenses related to Reimbursable and Non Reimbursable nature as per approved guidelines and approved Annual Plan of Operation (APO) shall be booked under this group.

Relevant sub-groups, minor sub-groups, sub-minor sub-groups and ledgers are created along with all activity and ledger codes and applicable sub-codes for better understanding of the activities to be performed. It is also to be understood that all the expenditure groups and ledgers designed to book the expenses carry a classification and codifications of accounts.

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY

- Project for Forest and Biodiversity Conservation for Climate Change Response in West Bengal (WB-FBCCCR)

(A Project Under Forest Directorate, Govt. of West Bengal)

SECTION – 3

CHART OF ACCOUNTS

(WB-FBCCCR - PMU, DMUs AND FMUs)

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF ADVANCE FROM DMU-MEDINIPUR DMU
						RECOVERY OF ADVANCE FROM DMU-KHARAGPUR-DMU
						RECOVERY OF ADVANCE FROM DMU-RUPNARAYAN-DMU
						RECOVERY OF ADVANCE FROM DMU-JHARGRAM-DMU
						RECOVERY OF ADVANCE FROM DMU-BANKURA (NORTH)-DMU
						RECOVERY OF ADVANCE FROM DMU-BANKURA (SOUTH)-DMU
						RECOVERY OF ADVANCE FROM DMU-PANCHET-DMU
						RECOVERY OF ADVANCE FROM DMU-BURDWAN-DMU
						RECOVERY OF ADVANCE FROM DMU-BIRBHUM-DMU
						RECOVERY OF ADVANCE FROM DMU-DURGAPUR-DMU
						RECOVERY OF ADVANCE FROM DMU-PURULIA-DMU
						RECOVERY OF ADVANCE FROM DMU-KANGSABATI (NORTH)-DMU
						RECOVERY OF ADVANCE FROM DMU-KANGSABATI (SOUTH)-DMU
						RECOVERY OF ADVANCE FROM DMU-PURULIA EXTENSION FORESTRY-DMU
						RECOVERY OF ADVANCE FROM DMU-DARJEELING-DMU
						RECOVERY OF ADVANCE FROM DMU-KALIMPONG-DMU
						RECOVERY OF ADVANCE FROM DMU-KURSEONG-DMU
						RECOVERY OF ADVANCE FROM DMU-BAIKUNTHAPUR-DMU
						RECOVERY OF ADVANCE FROM DMU-COOCH BEHAR-DMU
						RECOVERY OF ADVANCE FROM DMU-JALPAIGURI-DMU
						RECOVERY OF ADVANCE FROM DMU-DARJEELING WILDLIFE-I-DMU
						RECOVERY OF ADVANCE FROM DMU-GORUMARA WILDLIFE-II-DMU
						RECOVERY OF ADVANCE FROM DMU-JALDAPARA WILDLIFE-III-DMU
						RECOVERY OF ADVANCE FROM DMU-BUXA TIGER RESERVE (EAST)-DMU
						RECOVERY OF ADVANCE FROM DMU-BUXA TIGER RESERVE (WEST)-DMU
			CASH IN HAND	RECOVERY OF ADVANCE FROM DMU		

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers		
CURRENT ASSETS						RECOVERY OF ADVANCE FROM DMU-RAIGANJ SOCIAL FORESTRY-DMU		
						RECOVERY OF ADVANCE FROM DMU-NADIA-MURSHIDABAD-DMU		
						RECOVERY OF ADVANCE FROM DMU-SOUTH 24 PARGANAS-DMU		
						RECOVERY OF ADVANCE FROM DMU-NORTH 24 PARGANAS-DMU		
						RECOVERY OF ADVANCE FROM DMU-SUNDARBAN TIGER RESERVE-DMU		
						RECOVERY OF ADVANCE FROM DMU-SILVICULTURE HILL-DMU		
						RECOVERY OF ADVANCE FROM DMU-SILVICULTURE NORTH-DMU		
						RECOVERY OF ADVANCE FROM DMU-MONITORING NORTH-DMU		
						RECOVERY OF ADVANCE FROM DMU-MONITORING SOUTH-DMU		
						RECOVERY OF PMU EXPENSES	RECOVERY OF PMU EXPENSES	
			DEPOSITS (ASSETS)		DEPOSITS (ASSETS)	DEPOSITS (ASSETS)-EARNEST MONEY DEPOSIT		EMD (ASSET)
								DEPOSITS (ASSETS)-SECURITY DEPOSIT
		SHORT TERM LOANS & ADVANCES (ASSETS)			ADVANCE TO DMU'S AGST PROJECT WORK			ADVANCE TO DMU-MEDINIPUR DMU
								ADVANCE TO DMU-KHARAGPUR-DMU
								ADVANCE TO DMU-RUPNARAYAN-DMU
								ADVANCE TO DMU-JHARGRAM-DMU
								ADVANCE TO DMU-BANKURA (NORTH)-DMU
								ADVANCE TO DMU-BANKURA (SOUTH)-DMU
								ADVANCE TO DMU-PANCHET-DMU
								ADVANCE TO DMU-BURDWAN-DMU
								ADVANCE TO DMU-BIRBHUM-DMU
								ADVANCE TO DMU-DURGAPUR-DMU
								ADVANCE TO DMU-PURULIA-DMU
ADVANCE TO DMU-KANGSABATI (NORTH)-DMU								
ADVANCE TO DMU-KANGSABATI (SOUTH)-DMU								
ADVANCE TO DMU-PURULIA EXTENSION FORESTRY-DMU								
ADVANCE TO DMU-DARJEELING-DMU								
ADVANCE TO DMU-KALIMPONG-DMU								
ADVANCE TO DMU-KURSEONG-DMU								
ADVANCE TO DMU-BAIKUNTHAPUR-DMU								
ADVANCE TO DMU-COOCH BEHAR-DMU								
ADVANCE TO DMU-JALPAIGURI-DMU								
ADVANCE TO DMU-DARJEELING WILDLIFE-I-DMU								
ADVANCE TO DMU-GORUMARA WILDLIFE-II-DMU								
ADVANCE TO DMU-JALDAPARA WILDLIFE-III-DMU								
ADVANCE TO DMU-BUXA TIGER RESERVE (EAST)-DMU								

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						ADVANCE TO DMU-BUXA TIGER RESERVE (WEST)-DMU
						ADVANCE TO DMU-RAIGANJ SOCIAL FORESTRY-DMU
						ADVANCE TO DMU-NADIA-MURSHIDABAD-DMU
						ADVANCE TO DMU-SOUTH 24 PARGANAS-DMU
						ADVANCE TO DMU-NORTH 24 PARGANAS-DMU
						ADVANCE TO DMU-SUNDARBAN TIGER RESERVE-DMU
						ADVANCE TO DMU-SILVICULTURE HILL-DMU
						ADVANCE TO DMU-SILVICULTURE NORTH-DMU
						ADVANCE TO DMU-MONITORING NORTH-DMU
						ADVANCE TO DMU-MONITORING SOUTH-DMU
			STATUTORY ADVANCE TAXES	TDS RECEIVABLE		TDS RECEIVABLE ON INCOME TAX
		OTHER CURRENT ASSETS				ACCRUED INTEREST ON FIXED DEPOSIT

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
CAPITAL ACCOUNT	RESERVES & SURPLUS					ADVANCE FROM PMU
CURRENT LIABILITIES		DUTIES & TAXES	INCOME TAX TDS LIABILITY			TDS U/S.192B-SALARIES
						TDS U/S.194 C-@ 1% CONTRACTOR-NON-CO.
						TDS U/S.194 C-@ 2% CONTRACTOR-CO.
						TDS U/S.194 I-@ 10% RENT
						TDS U/S.194 J (b)-@ 10% PROFESSIONAL FEES-CO.
						TDS U/S.194 J (b)-@ 10% PROFESSIONAL FEES-NON-CO.
		GOODS & SERVICE TAX	CGST	CGST OUTPUT	TDS ON CGST @ 1%	
			SGST	SGST OUTPUT	TDS ON SGST @ 1%	
			IGST	IGST OUTPUT	TDS ON IGST @ 2%	
		OTHER CURRENT LIABILITIES	DEPOSITS (LIABILITIES)	DEPOSITS (LIABILITIES)-EARNEST MONEY DEPOSIT	EMD (LIABILITY)	
DEPOSITS (LIABILITIES)-SECURITY DEPOSIT	SD (LIABILITY)					
		BANK ACCOUNTS	SAVINGS A/C	UNION BANK OF INDIA-A/C NO-BRANCH-DMU NAME		
			TREASURY A/C	DEPOSIT A/C (SD & EMD) OTHER RECEIPTS (TENDER FORM FEES)		
		CASH IN HAND		CASH IN HAND		
			RECOVERY OF DMU EXPENSES	RECOVERY OF DMU EXPENSES-MEDINIPUR DMU		
				RECOVERY OF DMU EXPENSES-KHARAGPUR-DMU		
				RECOVERY OF DMU EXPENSES-RUPNARAYAN-DMU		
				RECOVERY OF DMU EXPENSES-JHARGRAM-DMU		
				RECOVERY OF DMU EXPENSES-BANKURA (NORTH)-DMU		
				RECOVERY OF DMU EXPENSES-BANKURA (SOUTH)-DMU		
				RECOVERY OF DMU EXPENSES-PANCHET-DMU		
				RECOVERY OF DMU EXPENSES-BURDWAN-DMU		
				RECOVERY OF DMU EXPENSES-BIRBHUM-DMU		
				RECOVERY OF DMU EXPENSES-DURGAPUR-DMU		
				RECOVERY OF DMU EXPENSES-PURULIA-DMU		
				RECOVERY OF DMU EXPENSES-KANGSABATI (NORTH)-DMU		
				RECOVERY OF DMU EXPENSES-KANGSABATI (SOUTH)-DMU		
				RECOVERY OF DMU EXPENSES-PURULIA EXTENSION FORESTRY-DMU		

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF DMU EXPENSES-DARJEELING-DMU
						RECOVERY OF DMU EXPENSES-KALIMPONG-DMU
						RECOVERY OF DMU EXPENSES-KURSEONG-DMU
						RECOVERY OF DMU EXPENSES-BAIKUNTHAPUR-DMU
						RECOVERY OF DMU EXPENSES-COOCH BEHAR-DMU
						RECOVERY OF DMU EXPENSES-JALPAIGURI-DMU
						RECOVERY OF DMU EXPENSES-DARJEELING WILDLIFE-I-DMU
						RECOVERY OF DMU EXPENSES-GORUMARA WILDLIFE-II-DMU
						RECOVERY OF DMU EXPENSES-JALDAPARA WILDLIFE-III-DMU
						RECOVERY OF DMU EXPENSES-BUXA TIGER RESERVE (EAST)-DMU
						RECOVERY OF DMU EXPENSES-BUXA TIGER RESERVE (WEST)-DMU
						RECOVERY OF DMU EXPENSES-RAIGANJ SOCIAL FORESTRY-DMU
						RECOVERY OF DMU EXPENSES-NADIA-MURSHIDABAD-DMU
						RECOVERY OF DMU EXPENSES-SOUTH 24 PARGANAS-DMU
						RECOVERY OF DMU EXPENSES-NORTH 24 PARGANAS-DMU
						RECOVERY OF DMU EXPENSES-SUNDARBAN TIGER RESERVE-DMU
						RECOVERY OF DMU EXPENSES-SILVICULTURE HILL-DMU
						RECOVERY OF DMU EXPENSES-SILVICULTURE NORTH-DMU
						RECOVERY OF DMU EXPENSES-MONITORING NORTH-DMU
						RECOVERY OF DMU EXPENSES-MONITORING SOUTH-DMU
				RECOVERY OF EXPENSES FROM FMU		RECOVERY OF EXPENSES FROM FMU-SOUTH RYDAK FMU
						RECOVERY OF EXPENSES FROM FMU-EAST RAJABHATKHAWA FMU
						RECOVERY OF EXPENSES FROM FMU-BARJORA FMU
						RECOVERY OF EXPENSES FROM FMU-BELIATORE FMU
						RECOVERY OF EXPENSES FROM FMU-GANGAJAL GHATI FMU
						RECOVERY OF EXPENSES FROM FMU-PATRASAYER FMU

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF EXPENSES FROM FMU-RADHANAGAR FMU
						RECOVERY OF EXPENSES FROM FMU-SONAMUKHI FMU
						RECOVERY OF EXPENSES FROM FMU-BANKURA FMU
						RECOVERY OF EXPENSES FROM FMU-HIRBUNDH FMU
						RECOVERY OF EXPENSES FROM FMU-INDPUR FMU
						RECOVERY OF EXPENSES FROM FMU-JHILIMILI FMU
						RECOVERY OF EXPENSES FROM FMU-PIRRARGARI FMU
						RECOVERY OF EXPENSES FROM FMU-RANIBANDH FMU
						RECOVERY OF EXPENSES FROM FMU-SARENGA FMU
						RECOVERY OF EXPENSES FROM FMU-SIMLAPAL FMU
						RECOVERY OF EXPENSES FROM FMU-BANKADAHA FMU
						RECOVERY OF EXPENSES FROM FMU-BISHNUPUR FMU
						RECOVERY OF EXPENSES FROM FMU-JOYPUR FMU
						RECOVERY OF EXPENSES FROM FMU-TALDANGRA FMU
						RECOVERY OF EXPENSES FROM FMU-DHODREY FMU
						RECOVERY OF EXPENSES FROM FMU-RIMBICK FMU
						RECOVERY OF EXPENSES FROM FMU-TONGLU FMU
						RECOVERY OF EXPENSES FROM FMU-KALIMPONG FMU
						RECOVERY OF EXPENSES FROM FMU-LOLAYGOAN FMU
						RECOVERY OF EXPENSES FROM FMU-PANKASARI FMU
						RECOVERY OF EXPENSES FROM FMU-BAGDOGRA FMU
						RECOVERY OF EXPENSES FROM FMU-TUKRIAJHAR FMU
						RECOVERY OF EXPENSES FROM FMU-SILIGURI MONITORING RANGE FMU
						RECOVERY OF EXPENSES FROM FMU-PURULIA MONITORING RANGE FMU

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF EXPENSES FROM FMU-APALCHAND FMU
						RECOVERY OF EXPENSES FROM FMU-DABGRAM FMU
						RECOVERY OF EXPENSES FROM FMU-COOCHBEHAR-I FMU
						RECOVERY OF EXPENSES FROM FMU-CHALSA FMU
						RECOVERY OF EXPENSES FROM FMU-MORAGHAT FMU
						RECOVERY OF EXPENSES FROM FMU-RAIGANJ FMU
						RECOVERY OF EXPENSES FROM FMU-KALIMPONG UPPER HILL RESEARCH RANGE, KALIMPONG FMU
						RECOVERY OF EXPENSES FROM FMU-BUXA COOCHBEHAR RESEARCH RANGE FMU
						RECOVERY OF EXPENSES FROM FMU-DUBRAJPUR FMU
						RECOVERY OF EXPENSES FROM FMU-RAJNAGAR FMU
						RECOVERY OF EXPENSES FROM FMU-SURI FMU
						RECOVERY OF EXPENSES FROM FMU-DURGAPUR FMU
						RECOVERY OF EXPENSES FROM FMU-GUSKARA FMU
						RECOVERY OF EXPENSES FROM FMU-UKHRA FMU
						RECOVERY OF EXPENSES FROM FMU-HURA FMU
						RECOVERY OF EXPENSES FROM FMU-PUNCHA FMU
						RECOVERY OF EXPENSES FROM FMU-PURULIA PARA FMU
						RECOVERY OF EXPENSES FROM FMU-RAGHUNATHPUR FMU
						RECOVERY OF EXPENSES FROM FMU-BANDWAN-I FMU
						RECOVERY OF EXPENSES FROM FMU-BARABAZAR FMU
						RECOVERY OF EXPENSES FROM FMU-MANBAZAR LL FMU
						RECOVERY OF EXPENSES FROM FMU-MANBAZAR-I FMU
						RECOVERY OF EXPENSES FROM FMU-AJODHYA FMU
						RECOVERY OF EXPENSES FROM FMU-ARSHA FMU
CURRENT ASSETS						

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF EXPENSES FROM FMU-BAGHMUNDI FMU
						RECOVERY OF EXPENSES FROM FMU-BALARAMPUR FMU
						RECOVERY OF EXPENSES FROM FMU-PLANNING EXTENSION FORESTRY RANGE FMU
						RECOVERY OF EXPENSES FROM FMU-BERHAMPORE (N) FMU
						RECOVERY OF EXPENSES FROM FMU-BONGAON FMU
						RECOVERY OF EXPENSES FROM FMU-RAIDIGHI FMU
						RECOVERY OF EXPENSES FROM FMU-BASIRHAT FMU
						RECOVERY OF EXPENSES FROM FMU-NPW FMU
						RECOVERY OF EXPENSES FROM FMU-SWLS FMU
						RECOVERY OF EXPENSES FROM FMU-BELPAHARI FMU
						RECOVERY OF EXPENSES FROM FMU-GIDHNI FMU
						RECOVERY OF EXPENSES FROM FMU-JAMBONI FMU
						RECOVERY OF EXPENSES FROM FMU-JHARGRAM FMU
						RECOVERY OF EXPENSES FROM FMU-LODHASULI FMU
						RECOVERY OF EXPENSES FROM FMU-MANIKPARA FMU
						RECOVERY OF EXPENSES FROM FMU-CHANDABILA FMU
						RECOVERY OF EXPENSES FROM FMU-HIJLI FMU
						RECOVERY OF EXPENSES FROM FMU-KALAIKUNDA FMU
						RECOVERY OF EXPENSES FROM FMU-NAYAGRAM FMU
						RECOVERY OF EXPENSES FROM FMU-ARABARI FMU
						RECOVERY OF EXPENSES FROM FMU-BHADUTALA FMU
						RECOVERY OF EXPENSES FROM FMU-CHANDRAKONA FMU
						RECOVERY OF EXPENSES FROM FMU-GODAPIASAL FMU
						RECOVERY OF EXPENSES FROM FMU-LALGARH FMU

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						RECOVERY OF EXPENSES FROM FMU-PIRAKATA FMU
						RECOVERY OF EXPENSES FROM FMU-AMLAGORA FMU
						RECOVERY OF EXPENSES FROM FMU-GOALTORE FMU
						RECOVERY OF EXPENSES FROM FMU-HOOMGARH FMU
						RECOVERY OF EXPENSES FROM FMU-MAHALISAI FMU
						RECOVERY OF EXPENSES FROM FMU-SENCAL EAST FMU
						RECOVERY OF EXPENSES FROM FMU-SUKNA FMU
						RECOVERY OF EXPENSES FROM FMU-GORUMARA NORTH FMU
						RECOVERY OF EXPENSES FROM FMU-CHILAPATA FMU
						RECOVERY OF EXPENSES FROM FMU-JALDAPARA EAST FMU
						RECOVERY OF EXPENSES FROM FMU-JALDAPARA WEST FMU
						RECOVERY OF EXPENSES FROM FMU-MADARIHAT FMU
			DEPOSITS (ASSETS)	DEPOSITS (ASSETS)-EARNEST MONEY DEPOSIT		EMD (ASSET)
				DEPOSITS (ASSETS)-SECURITY DEPOSIT		SD (ASSET)
						ADVANCE TO FMU-SOUTH RYDAK FMU
						ADVANCE TO FMU-EAST RAJABHATKHAWA FMU
						ADVANCE TO FMU-BARJORA FMU
						ADVANCE TO FMU-BELIATORE FMU
						ADVANCE TO FMU-GANGAJAL GHATI FMU
						ADVANCE TO FMU-PATRASAYER FMU
						ADVANCE TO FMU-RADHANAGAR FMU
						ADVANCE TO FMU-SONAMUKHI FMU
						ADVANCE TO FMU-BANKURA FMU
						ADVANCE TO FMU-HIRBUNDH FMU
						ADVANCE TO FMU-INDPUR FMU
						ADVANCE TO FMU-JHILIMILI FMU
						ADVANCE TO FMU-PIRRARGARI FMU
						ADVANCE TO FMU-RANIBANDH FMU
						ADVANCE TO FMU-SARENGA FMU
						ADVANCE TO FMU-SIMLAPAL FMU
						ADVANCE TO FMU-BANKADAHA FMU
						ADVANCE TO FMU-BISHNUPUR FMU
						ADVANCE TO FMU-JOYPUR FMU
						ADVANCE TO FMU-TALDANGRA FMU

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						ADVANCE TO FMU-DHODREY FMU
						ADVANCE TO FMU-RIMBICK FMU
						ADVANCE TO FMU-TONGLU FMU
						ADVANCE TO FMU-KALIMPONG FMU
						ADVANCE TO FMU-LOLAYGOAN FMU
						ADVANCE TO FMU-PANKASARI FMU
						ADVANCE TO FMU-BAGDOGRA FMU
						ADVANCE TO FMU-TUKRIAJHAR FMU
						ADVANCE TO FMU-SILIGURI MONITORING RANGE FMU
						ADVANCE TO FMU-PURULIA MONITORING RANGE FMU
						ADVANCE TO FMU-APALCHAND FMU
						ADVANCE TO FMU-DABGRAM FMU
						ADVANCE TO FMU-COOCHBEHAR-I FMU
						ADVANCE TO FMU-CHALSA FMU
						ADVANCE TO FMU-MORAGHAT FMU
						ADVANCE TO FMU-RAIGANJ FMU
						ADVANCE TO FMU-KALIMPONG UPPER HILL RESEARCH RANGE, KALIMPONG FMU
						ADVANCE TO FMU-BUXA COOCHBEHAR RESEARCH RANGE FMU
						ADVANCE TO FMU-DUBRAJPUR FMU
						ADVANCE TO FMU-RAJNAGAR FMU
						ADVANCE TO FMU-SURI FMU
						ADVANCE TO FMU-DURGAPUR FMU
						ADVANCE TO FMU-GUSKARA FMU
						ADVANCE TO FMU-UKHRA FMU
						ADVANCE TO FMU-HURA FMU
						ADVANCE TO FMU-PUNCHA FMU
						ADVANCE TO FMU-PURULIA PARA FMU
						ADVANCE TO FMU-RAGHUNATHPUR FMU
						ADVANCE TO FMU-BANDWAN-I FMU
						ADVANCE TO FMU-BARABAZAR FMU
						ADVANCE TO FMU-MANBAZAR-II FMU
						ADVANCE TO FMU-MANBAZAR-I FMU
						ADVANCE TO FMU-AJODHYA FMU
						ADVANCE TO FMU-ARSHA FMU
						ADVANCE TO FMU-BAGHMUNDI FMU
						ADVANCE TO FMU-BALARAMPUR FMU
						ADVANCE TO FMU-PLANNING EXTENSION FORESTRY RANGE FMU
						ADVANCE TO FMU-BERHAMPORE (N) FMU
						ADVANCE TO FMU-BONGAON FMU
						ADVANCE TO FMU-RAIDIGHI FMU
						ADVANCE TO FMU-BASIRHAT FMU
						ADVANCE TO FMU-NPW FMU
						ADVANCE TO FMU-SWL FMU
						ADVANCE TO FMU-BELPAHARI FMU
						ADVANCE TO FMU-GIDHNI FMU
						ADVANCE TO FMU-JAMBONI FMU
						ADVANCE TO FMU-JHARGRAM FMU
						ADVANCE TO FMU-LODHASULI FMU
						ADVANCE TO FMU-MANIKPARA FMU

ADVANCE TO FMU'S AGST
PROJECT WORK

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
						ADVANCE TO FMU-CHANDABILA FMU
						ADVANCE TO FMU-HIJLI FMU
						ADVANCE TO FMU-KALAIKUNDA FMU
						ADVANCE TO FMU-NAYAGRAM FMU
						ADVANCE TO FMU-ARABARI FMU
						ADVANCE TO FMU-BHADUTALA FMU
						ADVANCE TO FMU-CHANDRAKONA FMU
						ADVANCE TO FMU-GODAPIASAL FMU
						ADVANCE TO FMU-LALGARH FMU
						ADVANCE TO FMU-PIRAKATA FMU
						ADVANCE TO FMU-AMLAGORA FMU
						ADVANCE TO FMU-GOALTRE FMU
						ADVANCE TO FMU-HOONGARH FMU
						ADVANCE TO FMU-MAHALISAI FMU
						ADVANCE TO FMU-SENCAL EAST FMU
						ADVANCE TO FMU-SUKNA FMU
						ADVANCE TO FMU-GORUMARA NORTH FMU
						ADVANCE TO FMU-CHILAPATA FMU
						ADVANCE TO FMU-JALDAPARA EAST FMU
						ADVANCE TO FMU-JALDAPARA WEST FMU
						ADVANCE TO FMU-MADARIHAT FMU

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL BALANCE SHEET

Main Group	Major Group	Main-Sub-Groups	Sub Group	Minor Sub Groups	Sub- Minor Sub groups	Ledgers
CAPITAL ACCOUNT	RESERVES & SURPLUS					ADVANCE FROM DMU
CURRENT ASSETS			BANK ACCOUNTS	SAVINGS A/C		UNION BANK OF INDIA-A/C NO-BRANCH-FMU NAME
			CASH IN HAND			CASH IN HAND

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias				
					EMBANKMENT PROTECTION	EP	BOULDER SAUSAGE WORK	BSW	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1	BSW.M1	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1-BASE COST	R.C1.EP.BSW.M1.BC				
																BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1-ESCALATION
							GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK		AD		PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK-BASE COST	R.C1.EP.GP.AD.BC		
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION		GP.CR			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION-BASE COST	R.C1.EP.GP.CR.BC	
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1		M1			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1-BASE COST	R.C1.EP.GP.M1.BC	
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2		M2			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2-BASE COST	R.C1.EP.GP.M2.BC	
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3		M3			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3-BASE COST	R.C1.EP.GP.M3.BC	
											LARGE CHECK DAM		LCD		LARGE CHECK DAM-BASE COST	R.C1.EP.LCD.BC
							MEDIUM CHECK DAMS				MCD			MEDIUM CHECK DAMS-BASE COST	R.C1.EP.MCD.BC	
							SMALL CHECK DAMS CREATION				SCD			SMALL CHECK DAMS CREATION-BASE COST	R.C1.EP.SCD.BC	
							GREEN LABORATORY	GL	NATURE AND FORESTS	NF	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS.	RE	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS. -BASE COST	R.C1.GL.NF.RE.BC		
					NATURE STUDY	NS			NATURE STUDY IN FORESTS BY STUDENTS		FS	NATURE STUDY IN FORESTS BY STUDENTS -BASE COST	R.C1.GL.NS.FS.BC			
							PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION		NB.CR		PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION-BASE COST	R.C1.M.NB.CR.BC				
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION-ESCALATION

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias						
					MISC. PLANTATION	M	NORTH BENGAL-C1- MISC PLANTATION	C1.NB	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1	NB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.M.NB.M1.BC						
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-ESCALATION	R.C1.M.NB.M1.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2	NB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.M.NB.M2.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-ESCALATION	R.C1.M.NB.M2.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3	NB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.M.NB.M3.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-ESCALATION	R.C1.M.NB.M3.ES	
									SOUTH BENGAL-C1- MISC. PLANTATION	C1.SB	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION	SB.CR	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-BASE COST	R.C1.M.SB.CR.BC				
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-ESCALATION	R.C1.M.SB.CR.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1	SB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.M.SB.M1.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.M.SB.M1.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2	SB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.M.SB.M2.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.M.SB.M2.ES	
								PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3	SB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.M.SB.M3.BC							
												PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.M.SB.M3.ES					
			COMPONENT 1	C1	SAL & ASSOCIATES	S	NORTH BENGAL-C1- SAL & ASSOCIATES	C1.S.N B	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION	C1.S.NB.C R	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- BASE COST	R.C1.S.NB.CR.BC						
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1	C1.S.NB.M 1	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.S.NB.M1.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2	C1.S.NB.M 2	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.S.NB.M2.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3	C1.S.NB.M 3	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.S.NB.M3.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-ESCALATION
															PLANTATION OF SAL AND ASSOCIATES IN S.B.	C1.S.SB.CR	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION- BASE COST	R.C1.S.SB.CR.BC

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ASSOCIATES IN S.B. CREATION	C1.S.SB.CR	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION-ESCALATION	R.C1.S.SB.CR.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.S.SB.M1.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.S.SB.M1.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.S.SB.M2.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.S.SB.M2.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.S.SB.M3.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.S.SB.M3.ES	
							ASSISTED NATURAL REGENERATION	ANR	MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-BASE COST	R.C1.ANR.MSC.BC	
									MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-ESCALATION	R.C1.ANR.MSC.ES	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-BASE COST	R.C1.ANR.RDF.BC	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-ESCALATION	R.C1.ANR.RDF.ES	
							CATCHMENT PROTECTION PLANTATION	CPP	GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-BASE COST	R.C1.CPP.CAT.BC	
									GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-ESCALATION	R.C1.CPP.CAT.ES	
							CENTRAL NURSERY	CN	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-BASE COST	R.C1.CN.UM.BC	
									UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-ESCALATION	R.C1.CN.UM.ES	
							COMMUNITY RESELIENCE MEASURES IN SUNDARBAN	CR	PERMEABLE DAM IN STR	PD	PERMEABLE DAM IN STR-BASE COST	R.C1.CR.PD.BC	
											PD	PERMEABLE DAM IN STR-ESCALATION	R.C1.CR.PD.ES
										PORCUPINE STRUCTURE IN STR.	POR	PORCUPINE STRUCTURE IN STR-BASE COST	R.C1.CR.POR.BC
											POR	PORCUPINE STRUCTURE IN STR-ESCALATION	R.C1.CR.POR.ES
										SURVEY AND MANGROVE DIBBLING IN STR	SMD	SURVEY AND MANGROVE DIBBLING IN STR-BASE COST	R.C1.CR.SMD.BC
											SMD	SURVEY AND MANGROVE DIBBLING IN STR-ESCALATION	R.C1.CR.SMD
							QUALITY PLANTING MATERIAL	QPM	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION	QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-BASE COST	R.C1.QPM.CR.BC	
											QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-ESCALATION	R.C1.QPM.CR.ES
										PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1	QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-BASE COST	R.C1.QPM.M1.BC
											QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-ESCALATION	R.C1.QPM.M1.ES

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							SEED PRODUCTION AREAS	SPA	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION	SPA.CR	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION-BASE COST	R.C1.SPA.CR.BC		
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1	SPA.M1	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1-BASE COST	R.C1.SPA.M1.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2	SPA.M2	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2-BASE COST	R.C1.SPA.M2.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3	SPA.M3	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3-BASE COST	R.C1.SPA.M3.BC
									SOIL AND MOISTURE CONSERVATION	C1.SMC	SMC WORKS BASED ON CAT PLANS IN DLA	CAT.	SMC WORKS BASED ON CAT PLANS IN DLA-BASE COST	R.C1.SMC.CAT.BC
									TREE PLANTATION OUTSIDE FOREST AREA	TPOFA	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION	.TPOFA.CR	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION-BASE COST	R.C1.TPOFA.CR.BC
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1	.TPOFA.M1	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1 ESCALATION	R.C1.TPOFA.M1.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2	.TPOFA.M2	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2 ESCALATION	R.C1.TPOFA.M2.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3	.TPOFA.M3	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3 ESCALATION	R.C1.TPOFA.M3.ES
									PROTECTION OF RET SPECIES IN THE HABITAT	RETP.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.-BASE COST	R.C2.NB.RETP.BC		

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
					RARE, ENDANGERED AND THREATENED	RET	NORTH BENGAL	C2.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.	.RET.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.- ESCALATION	R.C2.NB.RETP.ES
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION					.RET.NB.C R	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-BASE COST	R.C2.RET.NB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-ESCALATION	R.C2.RET.NB.CR.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1					.RET.NB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RET.NB.M1.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.NB.M1.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2					.RET.NB.M 2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-BASE COST	R.C2.RET.NB.M2.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.NB.M2.ES			
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3			.RET.NB.M 3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-BASE COST	R.C2.RET.NB.M3.BC			
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-ESCALATION	R.C2.RET.NB.M3.ES			
				SOUTH BENGAL			C2.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.	.RETP.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B. ESCALATION	R.C2.SB.RETP.ES	
										PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.- BASE COST	R.C2.SB.RETP.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION	.RET.SB.CR	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-BASE COST	R.C2.RET.SB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-ESCALATION	R.C2.RET.SB.CR.ES	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1	.RET.SB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-BASE COST	R.C2.RET.SB.M1.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.SB.M1.ES			
						SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-BASE COST	R.C2.RET.SB.M2.BC					

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									RET IN S.B. MAINTENANCE Y2	2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.SB.M2.ES	
									SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3	.RET.SB.M3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-BASE COST	R.C2.RET.SB.M3.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-ESCALATION			R.C2.RET.SB.M3.ES		
							REPULSIVE SPECIES PLANTATION	RSP	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION	RSP.CR	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-BASE COST	R.C2.RSP.CR.BC	
												REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-ESCALATION	R.C2.RSP.CR.ES
										REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1	RSP.M1	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RSP.M1.BC
												REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RSP.M1.ES
										ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS	AABS	ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-BASE COST	R.C2.AABS.BC
												ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-ESCALATION	R.C2.AABS.ES
								BALLAVPUR WILDLIFE SANCTUARY	BALLA	BALLAVPUR WILDLIFE SANCTUARY-BASE COST	R.C2.BALLA.BC		
										BALLAVPUR WILDLIFE SANCTUARY-ESCALATION	R.C2.BALLA.ES		
								BARBED WIRE FENCING	BWF	BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-BASE COST	R.C2.BWF.BC		
										BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-ESCALATION	R.C2.BWF.ES		
								BETHUADAHARI WILDLIFE SANCTUARY	BETHU	BETHUADAHARI WILDLIFE SANCTUARY-BASE COST	R.C2.BETHU.BC		
										BETHUADAHARI WILDLIFE SANCTUARY-ESCALATION	R.C2.BETHU.ES		
								BIBHUTIBHUSHAN WILDLIFE SANCTUARY	BBWS	BIBHUTIBHUSHAN WILDLIFE SANCTUARY-BASE COST	R.C2.BBWS.BC		
										BIBHUTIBHUSHAN WILDLIFE SANCTUARY-ESCALATION	R.C2.BBWS.ES		
								BREEDING AND RELEASING OF FISHING	BRFC	BREEDING AND RELEASING OF FISHING CAT-BASE COST	R.C2.BRFC.BC		

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
			COMPONENT 2	C2					RELEASING OF FISHING CAT	BRFC	BREEDING AND RELEASING OF FISHING CAT-ESCALATION	R.C2.BRFC.ES
									BREEDING AND RELEASING OF INDIAN PANGOLIN	BRIP	BREEDING AND RELEASING OF INDIAN PANGOLIN-BASE COST	R.C2.BRIP.BC
											BREEDING AND RELEASING OF INDIAN PANGOLIN-ESCALATION	R.C2.BRIP.ES
									BREEDING AND RELEASING OF INDIAN VULTURE	BRIV	BREEDING AND RELEASING OF INDIAN VULTURE-BASE COST	R.C2.BRIV.BC
											BREEDING AND RELEASING OF INDIAN VULTURE-ESCALATION	R.C2.BRIV.ES
									CHINTAMONI KAR BIRD SANCTUARY	CKBS	CHINTAMONI KAR BIRD SANCTUARY-BASE COST	R.C2.CKBS.BC
											CHINTAMONI KAR BIRD SANCTUARY-ESCALATION	R.C2.CKBS.ES
									CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS	SMCAG	CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-BASE COST	R.C2.SMCAG.BC
											CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-ESCALATION	R.C2.SMCAG.ES
									DOLPHIN CONSERVATION PROGRAMME	DCP	DOLPHIN CONSERVATION PROGRAMME-BASE COST	R.C2.DCP.BC
											DOLPHIN CONSERVATION PROGRAMME-ESCALATION	R.C2.DCP.ES
									DRIVING OPERATION OF WILD ANIMAL IN N.B.	DO.NB	DRIVING OPERATION OF WILD ANIMAL IN N.B.-BASE COST	R.C2.DO.NB.BC
											DRIVING OPERATION OF WILD ANIMAL IN N.B.-ESCALATION	R.C2.DO.NB.ES
									DRIVING OPERATION OF WILD ANIMAL IN S.B.	DO.SB	DRIVING OPERATION OF WILD ANIMAL IN S.B.-BASE COST	R.C2.DO.SB.BC
											DRIVING OPERATION OF WILD ANIMAL IN S.B.-ESCALATION	R.C2.DO.SB.ES
									ENERGIZED FENCING	EF.NB	ENERGIZED FENCING IN N.B.-BASE COST	R.C2.EF.NB.BC
											ENERGIZED FENCING IN N.B.-ESCALATION	R.C2.EF.NB.ES
									ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS	ETE	ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-BASE COST	R.C2.ETE.BC
											ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-ESCALATION	R.C2.ETE.ES

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
Direct Expenses									HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)	SMHI	HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-BASE COST	R.C2.SMHI.BC	
								HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-ESCALATION			R.C2.SMHI.ES		
									INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS	IEWS	INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-BASE COST	R.C2.IEWS.BC	
								INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-ESCALATION			R.C2.IEWS.ES		
									INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.	IEPT	INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-BASE COST	R.C2.IEPT.BC	
								INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-ESCALATION			R.C2.IEPT.ES		
									INSTALLATION OF NET-FENCING IN S.T.R.	C2.NF	INSTALLATION OF NET-FENCING IN S.T.R.-BASE COST	R.C2.NF.BC	
								INSTALLATION OF NET-FENCING IN S.T.R.-ESCALATION			R.C2.NF.ES		
									RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR	RCE	RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-BASE COST	R.C2.RCE.BC	
								RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-ESCALATION			R.C2.RCE.ES		
									SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS	DSC	SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-BASE COST	R.C2.DSC.BC	
								SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-ESCALATION			R.C2.DSC.ES		
									STUDIES ON CENTRAL ASIAN FLYWAY	SCAF	STUDIES ON CENTRAL ASIAN FLYWAY-BASE COST	R.C2.SCAF.BC	
								STUDIES ON CENTRAL ASIAN FLYWAY-ESCALATION			R.C2.SCAF.ES		
									STUDY ON LESSER CAT IN N.B.	.SLC	STUDY ON LESSER CAT IN N.B.-BASE COST	R.C2.SLC.BC	
								STUDY ON LESSER CAT IN N.B.-ESCALATION			R.C2.SLC.ES		
									TRACKING OF ELEPHANT ROUTE THROUGH RADIO		TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-BASE COST	R.C2.TERC.BC

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ROUTE THROUGH RADIO COLLARING	TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-ESCALATION	R.C2.TERC.ES	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-BASE COST	R.C2.VFS.BC	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-ESCALATION	R.C2.VFS.ES	
			COMPONENT 3	C3					EPA / CDA	CDA	EPA / CDA-BASE COST	R.C3.CDA.BC	
										EPA / CDA	CDA	EPA / CDA-ESCALATION	R.C3.CDA.ES
										EXTENSION WORKER	EW	EXTENSION WORKER-BASE COST	R.C3.EW.BC
										EXTENSION WORKER	EW	EXTENSION WORKER-ESCALATION	R.C3.EW.ES
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-BASE COST	R.C3.FPJFM.BC
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-ESCALATION	R.C3.FPJFM.ES
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-BASE COST	R.C3.MPP.BC
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-ESCALATION	R.C3.MPP.ES
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-BASE COST	R.C3.RJFMB.BC
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-ESCALATION	R.C3.RJFMB.ES
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-BASE COST	R.C3.RMP.BC
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-ESCALATION	R.C3.RMP.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS ESCALATION	R.C3.SLTH.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS-BASE COST	R.C3.SLTH.BC
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-BASE COST	R.C3.SSHG.BC		
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-ESCALATION	R.C3.SSHG.ES		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-BASE COST	R.C3.TA.BC		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-ESCALATION	R.C3.TA.ES		
							CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)- BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-BASE COST	R.C4.CCF.BL.BC	
								CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)-BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-ESCALATION	R.C4.CCF.BL.ES
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ET.BC		
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ET.ES		
							DEPUTY CONSERVATION OF FOREST-BUILDING	DCF	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.IT.BC	

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							CONSERVATION OF FOREST-TRAININGS	DCF	TRAINING (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.IT.ES		
									SPECIALIZED TRAININGS (DCF & ABOVE RANKS)	.DCF.ST	SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ST.BC		
											SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ST.ES		
							FRONTLINE STAFF	C4.FS	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.ET	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.FS.ET.BC		
														EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-ESCALATION
											INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.IT	INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.IT.BC
											SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	.FS.ST	SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.ST.BC
									ANNUAL OUTCOME ASSESSMENTS	AOA	ANNUAL OUTCOME ASSESSMENTS (BY DMU'S)-BASE COST	R.C4.DMU.AOA.BC		
													ANNUAL OUTCOME ASSESSMENTS (BY DMUS)-ESCALATION	R.C4.DMU.AOA.ES
									ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS	ASPRW	ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-BASE COST	R.C4.ASPRW.BC		
													ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-ESCALATION	R.C4.ASPRW.ES
									BIODIVERSITY MONITORING SYSTEM	BDMS	BIODIVERSITY MONITORING SYSTEM-BASE COST	R.C4.BDMS.BC		
													BIODIVERSITY MONITORING SYSTEM-ESCALATION	R.C4.BDMS.ES
									BOUNDARY PILLARS ESTABLISHMENT	BPEST	BOUNDARY PILLARS ESTABLISHMENT-BASE COST	R.C4.BPEST.BC		
													BOUNDARY PILLARS ESTABLISHMENT-ESCALATION	R.C4.BPEST.ES
									COMMUNITY SELF-MONITORING (BY JFMCS)	CSM	COMMUNITY SELF-MONITORING (BY JFMCS)-BASE COST	R.C4.CSM.BC		
													COMMUNITY SELF-MONITORING (BY JFMCS)-ESCALATION	R.C4.CSM.ES
									COMPUTERIZED ACCOUNTING SYSTEM	CAS	COMPUTERIZED ACCOUNTING SYSTEM-BASE COST	R.C4.CAS.BC		
													COMPUTERIZED ACCOUNTING SYSTEM-ESCALATION	R.C4.CAS.ES

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									CONCURRENT AUDITS	CA	CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-BASE COST	R.C4.CA.BC
											CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-ESCALATION	R.C4.CA.ES
									CONCURRENT MONITORING & PERIODIC REVIEW	CMPR	CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-BASE COST	R.C4.CMPR.BC
											CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-ESCALATION	R.C4.CMPR.ES
									CREATION OF CARBON ESTIMATION LAB	CEL	CREATION OF CARBON ESTIMATION LAB-BASE COST	R.C4.CEL.BC
											CREATION OF CARBON ESTIMATION LAB-ESCALATION	R.C4.CEL.ES
									DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP	DMISP	DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-BASE COST	R.C4.DMISP.BC
											DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-ESCALATION	R.C4.DMISP.ES
									DIGITIZATION OF JFMC BOUNDARIES	DJFMB	DIGITIZATION OF JFMC BOUNDARIES-BASE COST	R.C4.DJFMB.BC
											DIGITIZATION OF JFMC BOUNDARIES-ESCALATION	R.C4.DJFMB.ES
									DMU CONTRACTUAL STAFF	DMU.CS	DMU CONTRACTUAL STAFF-BASE COST	R.C4.DMU.CS.BC
											DMU CONTRACTUAL STAFF-ESCALATION	R.C4.DMU.CS.ES
									ENVIRONMENTAL IMPACT ASSESSMENT	EIA	ENVIRONMENTAL IMPACT ASSESSMENT-BASE COST	R.C4.EIA.BC
											ENVIRONMENTAL IMPACT ASSESSMENT-ESCALATION	R.C4.EIA.ES
									EQUIPMENT/ DIGITAL INTERFACE	DI	EQUIPMENT/ DIGITAL INTERFACE-BASE COST	R.C4.DI.BC
											EQUIPMENT/ DIGITAL INTERFACE-ESCALATION	R.C4.DI.ES
									FMU CONTRACTUAL STAFF	FMU.CS	FMU CONTRACTUAL STAFF-BASE COST	R.C4.FMU.CS.BC
											FMU CONTRACTUAL STAFF-ESCALATION	R.C4.FMU.CS.ES
									GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE	GISE	GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-BASE COST	R.C4.GISE.BC
											GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-ESCALATION	R.C4.GISE.ES
									GUIDELINES, MANUAL AND ANNUAL REPORTS	GMAR	GUIDELINES, MANUAL AND ANNUAL REPORTS-BASE COST	R.C4.GMAR.BC
											GUIDELINES, MANUAL AND ANNUAL REPORTS-ESCALATION	R.C4.GMAR.ES
									KNOWLEDGE MATERIAL /	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-BASE COST	R.C4.KMCM.BC

COMPONENT 4

C4

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									COURSE MATERIAL	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-ESCALATION	R.C4.KMCM.ES
									MOBILITY - CARS	CAR	MOBILITY - CARS-BASE COST	R.C4.CAR.BC
											MOBILITY - CARS-ESCALATION	R.C4.CAR.ES
									MOTORCYCLES	MC	MOTORCYCLES-BASE COST	R.C4.MC.BC
											MOTORCYCLES-ESCALATION	R.C4.MC.ES
									NATIONAL WORKSHOP	NW	NATIONAL WORKSHOP-BASE COST	R.C4.NW.BC
											NATIONAL WORKSHOP-ESCALATION	R.C4.NW.ES
									PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS	PFRBS	PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-BASE COST	R.C4.PFRBS.BC
											PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-ESCALATION	R.C4.PFRBS.ES
									PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)	PFRIME	PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-BASE COST	R.C4.PFRIME.BC
											PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-ESCALATION	R.C4.PFRIME.ES
									PILOT PROJECT FOR USE OF UAV	PPUAV	PILOT PROJECT FOR USE OF UAV-BASE COST	R.C4.PPUAV.BC
											PILOT PROJECT FOR USE OF UAV-ESCALATION	R.C4.PPUAV.ES
									PMU BUILDING	PMU.BL	PMU BUILDING-BASE COST	R.C4.PMU.BL.BC
											PMU BUILDING-ESCALATION	R.C4.PMU.BL.ES
									PMU CONTRACTUAL STAFF	PMU.CS	PMU CONTRACTUAL STAFF-BASE COST	R.C4.PMU.CS.BC
											PMU CONTRACTUAL STAFF-ESCALATION	R.C4.PMU.CS.ES
									PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN	PRTRP	PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-BASE COST	R.C4.PRTRP.BC
											PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-ESCALATION	R.C4.PRTRP.ES
									PROCUREMENT OF GPS	PGPS	PROCUREMENT OF GPS ESCALATION	R.C4.PGPS.ES
											PROCUREMENT OF GPS-BASE COST	R.C4.PGPS.BC
									PROOF OF CONCEPT (POC)-C4	C4.POC	PROOF OF CONCEPT (POC) ESCALATION	R.C4.POC.ES
											PROOF OF CONCEPT (POC)-BASE COST	R.C4.POC.BC
									RANGE OFFICE COMPLEX	ROC	RANGE OFFICE COMPLEX ESCALATION	R.C4.ROC.ES
											RANGE OFFICE COMPLEX-BASE COST	R.C4.ROC.BC
									SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION	SFVDD	SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-BASE COST	R.C4.SFVDD.BC
											SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-ESCALATION	R.C4.SFVDD.ES
									SOCIAL AUDITS (BY JFMC)	SAJFMC	SOCIAL AUDITS (BY JFMC FACILITATED BY FMUS)-BASE COST	R.C4.SAJFMC.BC

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									FACILITATED BY FMUS)	.SAJFMC	SOCIAL AUDITS (BY JFMCS FACILITATED BY FMUS)-ESCALATION	R.C4.SAJFMC.ES
									SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS	.SEGBS	SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-BASE COST	R.C4.SEGBS.BC
											SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-ESCALATION	R.C4.SEGBS.ES
									SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)	.SEGIMET	SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-BASE COST	R.C4.SEGIMET.BC
											SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-ESCALATION	R.C4.SEGIMET.ES
									SPEED BOATS FOR S.T.R.	.SB.STR	SPEED BOATS FOR S.T.R.-BASE COST	R.C4.SB.STR.BC
											SPEED BOATS FOR S.T.R.-ESCALATION	R.C4.SB.STR.ES
									STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)	.SFA	STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-BASE COST	R.C4.SFA.BC
											STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-ESCALATION	R.C4.SFA.ES
									THEMATIC AND SHORT STUDIES	.TSS	THEMATIC AND SHORT STUDIES-BASE COST	R.C4.TSS.BC
											THEMATIC AND SHORT STUDIES-ESCALATION	R.C4.TSS.ES
									TRAININGS FOR JFMC MEMBERS	.JFMC.T	TRAININGS FOR JFMC MEMBERS-BASE COST	R.C4.JFMC.T.BC
											TRAININGS FOR JFMC MEMBERS-ESCALATION	R.C4.JFMC.T.EC
									TRAININGS FOR SHG MEMBERS	.SHG.T	TRAININGS FOR SHG MEMBERS-BASE COST	R.C4.SHG.T.BC
											TRAININGS FOR SHG MEMBERS-ESCALATION	R.C4.SHG.T.EC
									TRUCK (LPT407)	.TRUCK	TRUCK (LPT407) ESCALATION	R.C4.TRUCK.EC
											TRUCK (LPT407)-BASE COST	R.C4.TRUCK.BC
									WEBSITE MAINTENANCE	.WM	WEBSITE MAINTENANCE-BASE COST	R.C4.WM.BC
											WEBSITE MAINTENANCE-ESCALATION	R.C4.WM.EC
			COMPONENT 5	C5					CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)	.CSR	CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-BASE COST	R.C5.CSRP.BC
											CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-ESCALATION	R.C5.CSRP.ES
											DMU OPERATION COSTS BUILDING MAINTENANCE	N.A.DOC.BM
											DMU OPERATION COSTS HIRE/POL	N.A.DOC.POL
											DMU OPERATION COSTS NURSERY MAINTENANCE	N.A.DOC.NM

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias						
	NON REIMBURSABLE EXPENSES	N	ADMINISTRATION	A	DMU OPERATION COST	DOC					DMU OPERATION COSTS OTHER CHARGES	N.A.DOC.OC						
										DMU OPERATION COSTS RRT	N.A.DOC.RR							
										DMU OPERATION COSTS TRAVEL EXPENSES	N.A.DOC.TE							
										DMU OPERATION COSTS WAGES	N.A.DOC.WA							
								OFFICE EXPENSES	OE						OFFICE EXPENSES	N.A.OE		
																	OTHER EXPENSES CGST @ 14%	N.A.OE.C.GST.14
																	OTHER EXPENSES CGST @ 2.5%	N.A.OE.C.GST.2.5
																	OTHER EXPENSES CGST @ 6%	N.A.OE.C.GST.6
																	OTHER EXPENSES CGST @ 9%	N.A.OE.C.GST.9
																	OTHER EXPENSES CGST.MISC	N.A.OE.C.GST.Misc
																	OTHER EXPENSES IGST @ 12%	N.A.OE.I.GST.12
																	OTHER EXPENSES IGST @ 18%	N.A.OE.I.GST.18
																	OTHER EXPENSES IGST @ 28%	N.A.OE.I.GST.28
																	OTHER EXPENSES IGST @ 5%	N.A.OE.I.GST.5
																	OTHER EXPENSES IGST.MISC	N.A.OE.I.GST.Misc
																	OTHER EXPENSES OTHER TAXES	N.A.OE.OT
																	OTHER EXPENSES SGST @ 14%	N.A.OE.S.GST.14
																	OTHER EXPENSES SGST @ 2.5%	N.A.OE.S.GST.2.5
																	OTHER EXPENSES SGST @ 6%	N.A.OE.S.GST.6
																	OTHER EXPENSES SGST @ 9%	N.A.OE.S.GST.9
																	OTHER EXPENSES SGST.MISC	N.A.OE.S.GST.Misc
																	PLANTATION MONITORING	N.A.OE.PM
																	PUBLICATIONS/PUBLICITY	N.A.OE.PB
											PMU SALARY	PS					DEARNESS ALLOWANCE	N.A.PS.DA
																	HOUSE RENT ALLOWANCE	N.A.PS.HR
																	LEAVE SALARY CONTRIBUTION	N.A.PS.LS
																	PAY & SALARY	N.A.PS.PA
																	PENSION CONTRIBUTION	N.A.PS.PC
															SPECIAL / OTHERS ALLOWANCE	N.A.PS.SA		
									PROOF OF CONCEPT	POC						CHILDREN EDUCATION ALLOWANCE	N.A.POC.CE	
																	MEDICAL REIMBURSEMENTS	N.A.POC.MR
																	PMU OPERATION COSTS HIRE/POL	N.A.POC.POL
																	PMU OPERATION COSTS OTHER CHARGES	N.A.POC.OC
																	PMU OPERATION COSTS RRT	N.A.POC.RR
																	PMU OPERATION COSTS TRAVEL EXPENSES	N.A.POC.TE
																	PMU OPERATION COSTS WAGES	N.A.POC.WA
																	TERMINAL / ACCIDENTAL BENEFIT TO CONTRACTUAL STAFF	N.A.POC.TAB
																	WBH SCHEME	N.A.POC.WBHS
																	FRONT END FEE	N.FEF

JICA PROJECT CHART OF ACCOUNTS AT PMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
Indirect Income			UTILIZATION OF FUND		UTILIZATION OF FUND-REIMBURSABLE EXPENSES						UTILIZATION OF FUND-NON REIMBURSABLE EXPENSES	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 1	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 2	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 3	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 4	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 5	
			OTHER RECEIPTS						TENDER FORM FEES			
									MISCELLANEOUS RECEIPTS			

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias					
					EMBANKMENT PROTECTION	EP	BOULDER SAUSAGE WORK	BSW	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1	BSW.M1	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1-BASE COST	R.C1.EP.BSW.M1.BC					
													BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1-ESCALATION	R.C1.EP.BSW.M1.ES			
							GP	GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK	AD	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK-BASE COST	R.C1.EP.GP.AD.BC				
																	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK-ESCALATION
									GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION	GP.CR	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION-BASE COST	R.C1.EP.GP.CR.BC			
																	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION-ESCALATION
									GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1	M1	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1-BASE COST	R.C1.EP.GP.M1.BC			
																	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1-ESCALATION
								GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2	M2	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2-BASE COST	R.C1.EP.GP.M2.BC				
																PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2-ESCALATION	R.C1.EP.GP.M2.ES
								GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3	M3	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3-BASE COST	R.C1.EP.GP.M3.BC				
																PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3-ESCALATION	R.C1.EP.GP.M3.ES
										LARGE CHECK DAM	LCD	LARGE CHECK DAM-BASE COST	R.C1.EP.LCD.BC				
																LARGE CHECK DAM-ESCALATION	R.C1.EP.LCD.ES
																MEDIUM CHECK DAMS-BASE COST	R.C1.EP.MCD.BC
										MEDIUM CHECK DAMS	MCD	MEDIUM CHECK DAMS-ESCALATION	R.C1.EP.MCD.ES				
																SMALL CHECK DAMS CREATION-BASE COST	R.C1.EP.SCD.BC
									SMALL CHECK DAMS CREATION	SCD	SMALL CHECK DAMS CREATION-ESCALATION	R.C1.EP.SCD.ES					
															NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS. -BASE COST	R.C1.GL.NF.RE.BC	
					GREEN LABORATORY	GL	NATURE AND FORESTS	NF	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS.	RE	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS.-ESCALATION	R.C1.GL.NF.RE.ES					
									NATURE STUDY	NS	NATURE STUDY IN FORESTS BY STUDENTS	FS	NATURE STUDY IN FORESTS BY STUDENTS -BASE COST	R.C1.GL.NS.FS.BC			
															NATURE STUDY IN FORESTS BY STUDENTS-ESCALATION	R.C1.GL.NS.FS.ES	
									PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION	NB.CR	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION-BASE COST	R.C1.M.NB.CR.BC					
															PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION-ESCALATION	R.C1.M.NB.CR.ES	

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias						
					MISC. PLANTATION	M	NORTH BENGAL-C1- MISC PLANTATION	C1.NB	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1	NB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.M.NB.M1.BC						
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-ESCALATION	R.C1.M.NB.M1.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2	NB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.M.NB.M2.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-ESCALATION	R.C1.M.NB.M2.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3	NB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.M.NB.M3.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-ESCALATION	R.C1.M.NB.M3.ES	
									SOUTH BENGAL-C1- MISC. PLANTATION	C1.SB	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION	SB.CR	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-BASE COST	R.C1.M.SB.CR.BC				
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-ESCALATION	R.C1.M.SB.CR.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1	SB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.M.SB.M1.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.M.SB.M1.ES	
												PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2	SB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.M.SB.M2.BC			
																PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.M.SB.M2.ES	
										PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3	SB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.M.SB.M3.BC					
														PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.M.SB.M3.ES			
			COMPONENT 1	C1			SAL & ASSOCIATES	S	NORTH BENGAL-C1- SAL & ASSOCIATES	C1.S.N B	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION	C1.S.NB.C R	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- BASE COST	R.C1.S.NB.CR.BC				
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1	C1.S.NB.M 1	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.S.NB.M1.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2	C1.S.NB.M 2	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.S.NB.M2.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-ESCALATION
														PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3	C1.S.NB.M 3	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.S.NB.M3.BC	
																		PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-ESCALATION
															PLANTATION OF SAL AND ASSOCIATES IN S.B.	C1.S.SB.C R	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION- BASE COST	R.C1.S.SB.CR.BC

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ASSOCIATES IN S.B. CREATION	C1.S.SB.CR	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION-ESCALATION	R.C1.S.SB.CR.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.S.SB.M1.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.S.SB.M1.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.S.SB.M2.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.S.SB.M2.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.S.SB.M3.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.S.SB.M3.ES	
							ASSISTED NATURAL REGENERATION	ANR	MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-BASE COST	R.C1.ANR.MSC.BC	
									MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-ESCALATION	R.C1.ANR.MSC.ES	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-BASE COST	R.C1.ANR.RDF.BC	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-ESCALATION	R.C1.ANR.RDF.ES	
							CATCHMENT PROTECTION PLANTATION	CPP	GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-BASE COST	R.C1.CPP.CAT.BC	
									GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-ESCALATION	R.C1.CPP.CAT.ES	
							CENTRAL NURSERY	CN	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-BASE COST	R.C1.CN.UM.BC	
									UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-ESCALATION	R.C1.CN.UM.ES	
							COMMUNITY RESELIENCE MEASURES IN SUNDARBAN	CR	PERMEABLE DAM IN STR	PD	PERMEABLE DAM IN STR-BASE COST	R.C1.CR.PD.BC	
											PD	PERMEABLE DAM IN STR-ESCALATION	R.C1.CR.PD.ES
										PORCUPINE STRUCTURE IN STR.	POR	PORCUPINE STRUCTURE IN STR-BASE COST	R.C1.CR.POR.BC
											POR	PORCUPINE STRUCTURE IN STR-ESCALATION	R.C1.CR.POR.ES
										SURVEY AND MANGROVE DIBBLING IN STR	SMD	SURVEY AND MANGROVE DIBBLING IN STR-BASE COST	R.C1.CR.SMD.BC
											SMD	SURVEY AND MANGROVE DIBBLING IN STR-ESCALATION	R.C1.CR.SMD
							QUALITY PLANTING MATERIAL	QPM	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION	QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-BASE COST	R.C1.QPM.CR.BC	
											QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-ESCALATION	R.C1.QPM.CR.ES
										PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1	QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-BASE COST	R.C1.QPM.M1.BC
											QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-ESCALATION	R.C1.QPM.M1.ES

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							SEED PRODUCTION AREAS	SPA	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION	SPA.CR	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION-BASE COST	R.C1.SPA.CR.BC		
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1	SPA.M1	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1-BASE COST	R.C1.SPA.M1.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2	SPA.M2	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2-BASE COST	R.C1.SPA.M2.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3	SPA.M3	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3-BASE COST	R.C1.SPA.M3.BC
									SOIL AND MOISTURE CONSERVATION	C1.SMC	SMC WORKS BASED ON CAT PLANS IN DLA	CAT.	SMC WORKS BASED ON CAT PLANS IN DLA-BASE COST	R.C1.SMC.CAT.BC
									TREE PLANTATION OUTSIDE FOREST AREA	TPOFA	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION	.TPOFA.CR	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION-BASE COST	R.C1.TPOFA.CR.BC
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1	.TPOFA.M1	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1 ESCALATION	R.C1.TPOFA.M1.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2	.TPOFA.M2	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2 ESCALATION	R.C1.TPOFA.M2.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3	.TPOFA.M3	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3 ESCALATION	R.C1.TPOFA.M3.ES
											PROTECTION OF RET SPECIES IN THE HABITAT	RETP.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.-BASE COST	R.C2.NB.RETP.BC

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
					RARE, ENDANGERED AND THREATENED	RET	NORTH BENGAL	C2.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.	.RET.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.- ESCALATION	R.C2.NB.RETP.ES
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION					.RET.NB.C R	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-BASE COST	R.C2.RET.NB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-ESCALATION	R.C2.RET.NB.CR.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1					.RET.NB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RET.NB.M1.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.NB.M1.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2					.RET.NB.M 2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-BASE COST	R.C2.RET.NB.M2.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.NB.M2.ES			
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3			.RET.NB.M 3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-BASE COST	R.C2.RET.NB.M3.BC			
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-ESCALATION	R.C2.RET.NB.M3.ES			
				SOUTH BENGAL			C2.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.	.RETP.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B. ESCALATION	R.C2.SB.RETP.ES	
										PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.- BASE COST	R.C2.SB.RETP.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION	.RET.SB.CR	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-BASE COST	R.C2.RET.SB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-ESCALATION	R.C2.RET.SB.CR.ES	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1	.RET.SB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-BASE COST	R.C2.RET.SB.M1.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.SB.M1.ES			
						SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-BASE COST	R.C2.RET.SB.M2.BC					

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									RET IN S.B. MAINTENANCE Y2	2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.SB.M2.ES
									SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3	.RET.SB.M3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-BASE COST	R.C2.RET.SB.M3.BC
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-ESCALATION			R.C2.RET.SB.M3.ES	
							REPULSIVE SPECIES PLANTATION	RSP	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION	RSP.CR	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-BASE COST	R.C2.RSP.CR.BC
											REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-ESCALATION	R.C2.RSP.CR.ES
									REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1	RSP.M1	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RSP.M1.BC
							REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RSP.M1.ES				
							ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS	AABS		ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-BASE COST	R.C2.AABS.BC	
										ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-ESCALATION	R.C2.AABS.ES	
							BALLAVPUR WILDLIFE SANCTUARY	BALLA		BALLAVPUR WILDLIFE SANCTUARY-BASE COST	R.C2.BALLA.BC	
										BALLAVPUR WILDLIFE SANCTUARY-ESCALATION	R.C2.BALLA.ES	
							BARBED WIRE FENCING	BWF		BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-BASE COST	R.C2.BWF.BC	
										BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-ESCALATION	R.C2.BWF.ES	
							BETHUADAHARI WILDLIFE SANCTUARY	BETHU		BETHUADAHARI WILDLIFE SANCTUARY-BASE COST	R.C2.BETHU.BC	
										BETHUADAHARI WILDLIFE SANCTUARY-ESCALATION	R.C2.BETHU.ES	
							BIBHUTIBHUSHAN WILDLIFE SANCTUARY	BBWS		BIBHUTIBHUSHAN WILDLIFE SANCTUARY-BASE COST	R.C2.BBWS.BC	
										BIBHUTIBHUSHAN WILDLIFE SANCTUARY-ESCALATION	R.C2.BBWS.ES	
							BREEDING AND RELEASING OF FISHING	BRFC		BREEDING AND RELEASING OF FISHING CAT-BASE COST	R.C2.BRFC.BC	

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
			COMPONENT 2	C2					RELEASING OF FISHING CAT	BRFC	BREEDING AND RELEASING OF FISHING CAT-ESCALATION	R.C2.BRFC.ES
									BREEDING AND RELEASING OF INDIAN PANGOLIN	BRIP	BREEDING AND RELEASING OF INDIAN PANGOLIN-BASE COST	R.C2.BRIP.BC
									BREEDING AND RELEASING OF INDIAN PANGOLIN	BRIP	BREEDING AND RELEASING OF INDIAN PANGOLIN-ESCALATION	R.C2.BRIP.ES
									BREEDING AND RELEASING OF INDIAN VULTURE	BRIV	BREEDING AND RELEASING OF INDIAN VULTURE-BASE COST	R.C2.BRIV.BC
									BREEDING AND RELEASING OF INDIAN VULTURE	BRIV	BREEDING AND RELEASING OF INDIAN VULTURE-ESCALATION	R.C2.BRIV.ES
									CHINTAMONI KAR BIRD SANCTUARY	CKBS	CHINTAMONI KAR BIRD SANCTUARY-BASE COST	R.C2.CKBS.BC
									CHINTAMONI KAR BIRD SANCTUARY	CKBS	CHINTAMONI KAR BIRD SANCTUARY-ESCALATION	R.C2.CKBS.ES
									CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS	SMCAG	CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-BASE COST	R.C2.SMCAG.BC
									CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS	SMCAG	CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-ESCALATION	R.C2.SMCAG.ES
									DOLPHIN CONSERVATION PROGRAMME	DCP	DOLPHIN CONSERVATION PROGRAMME-BASE COST	R.C2.DCP.BC
									DOLPHIN CONSERVATION PROGRAMME	DCP	DOLPHIN CONSERVATION PROGRAMME-ESCALATION	R.C2.DCP.ES
									DRIVING OPERATION OF WILD ANIMAL IN N.B.	DO.NB	DRIVING OPERATION OF WILD ANIMAL IN N.B.-BASE COST	R.C2.DO.NB.BC
									DRIVING OPERATION OF WILD ANIMAL IN N.B.	DO.NB	DRIVING OPERATION OF WILD ANIMAL IN N.B.-ESCALATION	R.C2.DO.NB.ES
									DRIVING OPERATION OF WILD ANIMAL IN S.B.	DO.SB	DRIVING OPERATION OF WILD ANIMAL IN S.B.-BASE COST	R.C2.DO.SB.BC
									DRIVING OPERATION OF WILD ANIMAL IN S.B.	DO.SB	DRIVING OPERATION OF WILD ANIMAL IN S.B.-ESCALATION	R.C2.DO.SB.ES
									ENERGIZED FENCING	EF.NB	ENERGIZED FENCING IN N.B.-BASE COST	R.C2.EF.NB.BC
									ENERGIZED FENCING	EF.NB	ENERGIZED FENCING IN N.B.-ESCALATION	R.C2.EF.NB.ES
									ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS	ETE	ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-BASE COST	R.C2.ETE.BC
									ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS	ETE	ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-ESCALATION	R.C2.ETE.ES

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
Direct Expenses									HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)	SMHI	HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-BASE COST	R.C2.SMHI.BC	
								HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-ESCALATION			R.C2.SMHI.ES		
									INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS	IEWS	INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-BASE COST	R.C2.IEWS.BC	
								INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-ESCALATION			R.C2.IEWS.ES		
									INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.	IEPT	INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-BASE COST	R.C2.IEPT.BC	
								INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-ESCALATION			R.C2.IEPT.ES		
									INSTALLATION OF NET-FENCING IN S.T.R.	C2.NF	INSTALLATION OF NET-FENCING IN S.T.R.-BASE COST	R.C2.NF.BC	
								INSTALLATION OF NET-FENCING IN S.T.R.-ESCALATION			R.C2.NF.ES		
									RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR	RCE	RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-BASE COST	R.C2.RCE.BC	
								RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-ESCALATION			R.C2.RCE.ES		
									SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS	DSC	SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-BASE COST	R.C2.DSC.BC	
								SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-ESCALATION			R.C2.DSC.ES		
									STUDIES ON CENTRAL ASIAN FLYWAY	SCAF	STUDIES ON CENTRAL ASIAN FLYWAY-BASE COST	R.C2.SCAF.BC	
								STUDIES ON CENTRAL ASIAN FLYWAY-ESCALATION			R.C2.SCAF.ES		
									STUDY ON LESSER CAT IN N.B.	.SLC	STUDY ON LESSER CAT IN N.B.-BASE COST	R.C2.SLC.BC	
								STUDY ON LESSER CAT IN N.B.-ESCALATION			R.C2.SLC.ES		
									TRACKING OF ELEPHANT ROUTE THROUGH RADIO		TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-BASE COST	R.C2.TERC.BC

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ROUTE THROUGH RADIO COLLARING	TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-ESCALATION	R.C2.TERC.ES	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-BASE COST	R.C2.VFS.BC	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-ESCALATION	R.C2.VFS.ES	
			COMPONENT 3	C3					EPA / CDA	CDA	EPA / CDA-BASE COST	R.C3.CDA.BC	
										EPA / CDA	CDA	EPA / CDA-ESCALATION	R.C3.CDA.ES
										EXTENSION WORKER	EW	EXTENSION WORKER-BASE COST	R.C3.EW.BC
										EXTENSION WORKER	EW	EXTENSION WORKER-ESCALATION	R.C3.EW.ES
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-BASE COST	R.C3.FPJFM.BC
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-ESCALATION	R.C3.FPJFM.ES
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-BASE COST	R.C3.MPP.BC
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-ESCALATION	R.C3.MPP.ES
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-BASE COST	R.C3.RJFMB.BC
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-ESCALATION	R.C3.RJFMB.ES
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-BASE COST	R.C3.RMP.BC
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-ESCALATION	R.C3.RMP.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS ESCALATION	R.C3.SLTH.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS-BASE COST	R.C3.SLTH.BC
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-BASE COST	R.C3.SSHG.BC		
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-ESCALATION	R.C3.SSHG.ES		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-BASE COST	R.C3.TA.BC		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-ESCALATION	R.C3.TA.ES		
							CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)- BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-BASE COST	R.C4.CCF.BL.BC	
							CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)- BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-ESCALATION	R.C4.CCF.BL.ES	
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ET.BC		
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ET.ES		
							DEPUTY CONSERVATION OF FOREST-BUILDING	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.IT.BC	

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							CONSERVATION OF FOREST-TRAININGS	DCF	TRAININGS (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.IT.ES		
									SPECIALIZED TRAININGS (DCF & ABOVE RANKS)	.DCF.ST	SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ST.BC		
											SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ST.ES		
							FRONTLINE STAFF	C4.FS	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.ET	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.FS.ET.BC		
														EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-ESCALATION
											INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.IT	INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.IT.BC
											SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	.FS.ST	SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.ST.BC
									ANNUAL OUTCOME ASSESSMENTS	AOA	ANNUAL OUTCOME ASSESSMENTS (BY DMU'S)-BASE COST	R.C4.DMU.AOA.BC		
													ANNUAL OUTCOME ASSESSMENTS (BY DMUS)-ESCALATION	R.C4.DMU.AOA.ES
									ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS	ASPRW	ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-BASE COST	R.C4.ASPRW.BC		
													ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-ESCALATION	R.C4.ASPRW.ES
									BIODIVERSITY MONITORING SYSTEM	BDMS	BIODIVERSITY MONITORING SYSTEM-BASE COST	R.C4.BDMS.BC		
													BIODIVERSITY MONITORING SYSTEM-ESCALATION	R.C4.BDMS.ES
									BOUNDARY PILLARS ESTABLISHMENT	BPEST	BOUNDARY PILLARS ESTABLISHMENT-BASE COST	R.C4.BPEST.BC		
													BOUNDARY PILLARS ESTABLISHMENT-ESCALATION	R.C4.BPEST.ES
									COMMUNITY SELF-MONITORING (BY JFMCS)	CSM	COMMUNITY SELF-MONITORING (BY JFMCS)-BASE COST	R.C4.CSM.BC		
													COMMUNITY SELF-MONITORING (BY JFMCS)-ESCALATION	R.C4.CSM.ES
									COMPUTERIZED ACCOUNTING SYSTEM	CAS	COMPUTERIZED ACCOUNTING SYSTEM-BASE COST	R.C4.CAS.BC		
													COMPUTERIZED ACCOUNTING SYSTEM-ESCALATION	R.C4.CAS.ES

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									CONCURRENT AUDITS	CA	CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-BASE COST	R.C4.CA.BC
											CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-ESCALATION	R.C4.CA.ES
									CONCURRENT MONITORING & PERIODIC REVIEW	CMPR	CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-BASE COST	R.C4.CMPR.BC
											CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-ESCALATION	R.C4.CMPR.ES
									CREATION OF CARBON ESTIMATION LAB	CEL	CREATION OF CARBON ESTIMATION LAB-BASE COST	R.C4.CEL.BC
											CREATION OF CARBON ESTIMATION LAB-ESCALATION	R.C4.CEL.ES
									DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP	DMISP	DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-BASE COST	R.C4.DMISP.BC
											DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-ESCALATION	R.C4.DMISP.ES
									DIGITIZATION OF JFMC BOUNDARIES	DJFMB	DIGITIZATION OF JFMC BOUNDARIES-BASE COST	R.C4.DJFMB.BC
											DIGITIZATION OF JFMC BOUNDARIES-ESCALATION	R.C4.DJFMB.ES
									DMU CONTRACTUAL STAFF	DMU.CS	DMU CONTRACTUAL STAFF-BASE COST	R.C4.DMU.CS.BC
											DMU CONTRACTUAL STAFF-ESCALATION	R.C4.DMU.CS.ES
									ENVIRONMENTAL IMPACT ASSESSMENT	EIA	ENVIRONMENTAL IMPACT ASSESSMENT-BASE COST	R.C4.EIA.BC
											ENVIRONMENTAL IMPACT ASSESSMENT-ESCALATION	R.C4.EIA.ES
									EQUIPMENT/ DIGITAL INTERFACE	DI	EQUIPMENT/ DIGITAL INTERFACE-BASE COST	R.C4.DI.BC
											EQUIPMENT/ DIGITAL INTERFACE-ESCALATION	R.C4.DI.ES
									FMU CONTRACTUAL STAFF	FMU.CS	FMU CONTRACTUAL STAFF-BASE COST	R.C4.FMU.CS.BC
											FMU CONTRACTUAL STAFF-ESCALATION	R.C4.FMU.CS.ES
									GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE	GISE	GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-BASE COST	R.C4.GISE.BC
											GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-ESCALATION	R.C4.GISE.ES
									GUIDELINES, MANUAL AND ANNUAL REPORTS	GMAR	GUIDELINES, MANUAL AND ANNUAL REPORTS-BASE COST	R.C4.GMAR.BC
											GUIDELINES, MANUAL AND ANNUAL REPORTS-ESCALATION	R.C4.GMAR.ES
									KNOWLEDGE MATERIAL /	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-BASE COST	R.C4.KMCM.BC

COMPONENT 4

C4

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									COURSE MATERIAL	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-ESCALATION	R.C4.KMCM.ES
									MOBILITY - CARS	CAR	MOBILITY - CARS-BASE COST	R.C4.CAR.BC
											MOBILITY - CARS-ESCALATION	R.C4.CAR.ES
									MOTORCYCLES	MC	MOTORCYCLES-BASE COST	R.C4.MC.BC
											MOTORCYCLES-ESCALATION	R.C4.MC.ES
									NATIONAL WORKSHOP	NW	NATIONAL WORKSHOP-BASE COST	R.C4.NW.BC
											NATIONAL WORKSHOP-ESCALATION	R.C4.NW.ES
									PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS	PFRBS	PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-BASE COST	R.C4.PFRBS.BC
											PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-ESCALATION	R.C4.PFRBS.ES
									PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)	PFRIME	PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-BASE COST	R.C4.PFRIME.BC
											PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-ESCALATION	R.C4.PFRIME.ES
									PILOT PROJECT FOR USE OF UAV	PPUAV	PILOT PROJECT FOR USE OF UAV-BASE COST	R.C4.PPUAV.BC
											PILOT PROJECT FOR USE OF UAV-ESCALATION	R.C4.PPUAV.ES
									PMU BUILDING	PMU.BL	PMU BUILDING-BASE COST	R.C4.PMU.BL.BC
											PMU BUILDING-ESCALATION	R.C4.PMU.BL.ES
									PMU CONTRACTUAL STAFF	PMU.CS	PMU CONTRACTUAL STAFF-BASE COST	R.C4.PMU.CS.BC
											PMU CONTRACTUAL STAFF-ESCALATION	R.C4.PMU.CS.ES
									PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN	PRTRP	PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-BASE COST	R.C4.PRTRP.BC
											PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-ESCALATION	R.C4.PRTRP.ES
									PROCUREMENT OF GPS	PGPS	PROCUREMENT OF GPS ESCALATION	R.C4.PGPS.ES
											PROCUREMENT OF GPS-BASE COST	R.C4.PGPS.BC
									PROOF OF CONCEPT (POC)-C4	C4.POC	PROOF OF CONCEPT (POC) ESCALATION	R.C4.POC.ES
											PROOF OF CONCEPT (POC)-BASE COST	R.C4.POC.BC
									RANGE OFFICE COMPLEX	ROC	RANGE OFFICE COMPLEX ESCALATION	R.C4.ROC.ES
											RANGE OFFICE COMPLEX-BASE COST	R.C4.ROC.BC
									SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION	SFVDD	SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-BASE COST	R.C4.SFVDD.BC
											SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-ESCALATION	R.C4.SFVDD.ES
									SOCIAL AUDITS (BY JFMC)	SAJFMC	SOCIAL AUDITS (BY JFMC FACILITATED BY FMUS)-BASE COST	R.C4.SAJFMC.BC

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									FACILITATED BY FMUS)	.SAJFMC	SOCIAL AUDITS (BY JFMCS FACILITATED BY FMUS)-ESCALATION	R.C4.SAJFMC.ES
									SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS	.SEGBS	SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-BASE COST	R.C4.SEGBS.BC
											SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-ESCALATION	R.C4.SEGBS.ES
									SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)	.SEGIMET	SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-BASE COST	R.C4.SEGIMET.BC
											SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-ESCALATION	R.C4.SEGIMET.ES
									SPEED BOATS FOR S.T.R.	.SB.STR	SPEED BOATS FOR S.T.R.-BASE COST	R.C4.SB.STR.BC
											SPEED BOATS FOR S.T.R.-ESCALATION	R.C4.SB.STR.ES
									STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)	.SFA	STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-BASE COST	R.C4.SFA.BC
											STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-ESCALATION	R.C4.SFA.ES
									THEMATIC AND SHORT STUDIES	.TSS	THEMATIC AND SHORT STUDIES-BASE COST	R.C4.TSS.BC
											THEMATIC AND SHORT STUDIES-ESCALATION	R.C4.TSS.ES
									TRAININGS FOR JFMC MEMBERS	.JFMC.T	TRAININGS FOR JFMC MEMBERS-BASE COST	R.C4.JFMC.T.BC
											TRAININGS FOR JFMC MEMBERS-ESCALATION	R.C4.JFMC.T.EC
									TRAININGS FOR SHG MEMBERS	.SHG.T	TRAININGS FOR SHG MEMBERS-BASE COST	R.C4.SHG.T.BC
											TRAININGS FOR SHG MEMBERS-ESCALATION	R.C4.SHG.T.EC
									TRUCK (LPT407)	.TRUCK	TRUCK (LPT407) ESCALATION	R.C4.TRUCK.EC
											TRUCK (LPT407)-BASE COST	R.C4.TRUCK.BC
									WEBSITE MAINTENANCE	.WM	WEBSITE MAINTENANCE-BASE COST	R.C4.WM.BC
											WEBSITE MAINTENANCE-ESCALATION	R.C4.WM.EC
			COMPONENT 5	C5					CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)	.CSR	CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-BASE COST	R.C5.CSRP.BC
											CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-ESCALATION	R.C5.CSRP.ES
											DMU OPERATION COSTS BUILDING MAINTENANCE	N.A.DOC.BM
											DMU OPERATION COSTS HIRE/POL	N.A.DOC.POL
											DMU OPERATION COSTS NURSERY MAINTENANCE	N.A.DOC.NM

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias						
	NON REIMBURSABLE EXPENSES	N	ADMINISTRATION	A	DMU OPERATION COST	DOC					DMU OPERATION COSTS OTHER CHARGES	N.A.DOC.OC						
										DMU OPERATION COSTS RRT	N.A.DOC.RR							
										DMU OPERATION COSTS TRAVEL EXPENSES	N.A.DOC.TE							
										DMU OPERATION COSTS WAGES	N.A.DOC.WA							
								OFFICE EXPENSES	OE						OFFICE EXPENSES	N.A.OE		
																	OTHER EXPENSES CGST @ 14%	N.A.OE.C.GST.14
																	OTHER EXPENSES CGST @ 2.5%	N.A.OE.C.GST.2.5
																	OTHER EXPENSES CGST @ 6%	N.A.OE.C.GST.6
																	OTHER EXPENSES CGST @ 9%	N.A.OE.C.GST.9
																	OTHER EXPENSES CGST.MISC	N.A.OE.C.GST.Misc
																	OTHER EXPENSES IGST @ 12%	N.A.OE.I.GST.12
																	OTHER EXPENSES IGST @ 18%	N.A.OE.I.GST.18
																	OTHER EXPENSES IGST @ 28%	N.A.OE.I.GST.28
																	OTHER EXPENSES IGST @ 5%	N.A.OE.I.GST.5
																	OTHER EXPENSES IGST.MISC	N.A.OE.I.GST.Misc
																	OTHER EXPENSES OTHER TAXES	N.A.OE.OT
																	OTHER EXPENSES SGST @ 14%	N.A.OE.S.GST.14
																	OTHER EXPENSES SGST @ 2.5%	N.A.OE.S.GST.2.5
																	OTHER EXPENSES SGST @ 6%	N.A.OE.S.GST.6
																	OTHER EXPENSES SGST @ 9%	N.A.OE.S.GST.9
																	OTHER EXPENSES SGST.MISC	N.A.OE.S.GST.Misc
									PMU SALARY	PS					PLANTATION MONITORING	N.A.OE.PM		
																	PUBLICATIONS/PUBLICITY	N.A.OE.PB
																	DEARNESS ALLOWANCE	N.A.PS.DA
																	HOUSE RENT ALLOWANCE	N.A.PS.HR
																	LEAVE SALARY CONTRIBUTION	N.A.PS.LS
																	PAY & SALARY	N.A.PS.PA
									PROOF OF CONCEPT	POC						PENSION CONTRIBUTION	N.A.PS.PC	
																	SPECIAL / OTHERS ALLOWANCE	N.A.PS.SA
																	CHILDREN EDUCATION ALLOWANCE	N.A.POC.CE
																	MEDICAL REIMBURSEMENTS	N.A.POC.MR
																	PMU OPERATION COSTS HIRE/POL	N.A.POC.POL
																	PMU OPERATION COSTS OTHER CHARGES	N.A.POC.OC
																	PMU OPERATION COSTS RRT	N.A.POC.RR
													PMU OPERATION COSTS TRAVEL EXPENSES	N.A.POC.TE				
													PMU OPERATION COSTS WAGES	N.A.POC.WA				
													TERMINAL / ACCIDENTAL BENEFIT TO CONTRACTUAL STAFF	N.A.POC.TAB				
											WBH SCHEME	N.A.POC.WBHS						
											FRONT END FEE	N.FEF						

JICA PROJECT CHART OF ACCOUNTS AT DMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
Indirect Income			UTILIZATION OF FUND								UTILIZATION OF FUND-NON REIMBURSABLE EXPENSES	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 1	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 2	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 3	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 4	
											UTILIZATION OF FUND-REIMBURSABLE EXPENSES-COMPONENT 5	
			OTHER RECEIPTS								TENDER FORM FEES	

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias			
					EMBANKMENT PROTECTION	EP	BOULDER SAUSAGE WORK	BSW	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1	BSW.M1	BOULDER SAUSAGE WORK ALONG THE EMBANKMENTS MAINTENANCE Y1-BASE COST	R.C1.EP.BSW.M1.BC			
							GRASS PLANTATION	GP	PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK		AD		PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. ADVANCE WORK-BASE COST	R.C1.EP.GP.AD.BC	
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION		GP.CR			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. CREATION-BASE COST	R.C1.EP.GP.CR.BC
									PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1		M1			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y1-BASE COST	R.C1.EP.GP.M1.BC
							PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2		M2			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y2-BASE COST	R.C1.EP.GP.M2.BC		
							PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3		M3			PLANTATION OF GRASSLAND ALONG THE OUTLET IN N.B. MAINTENANCE Y3-BASE COST	R.C1.EP.GP.M3.BC		
									LARGE CHECK DAM		LCD		LARGE CHECK DAM-BASE COST	R.C1.EP.LCD.BC	
									MEDIUM CHECK DAMS		MCD			MEDIUM CHECK DAMS-BASE COST	R.C1.EP.MCD.BC
							SMALL CHECK DAMS CREATION		SCD			SMALL CHECK DAMS CREATION-BASE COST	R.C1.EP.SCD.BC		
					GREEN LABORATORY	GL	NATURE AND FORESTS	NF	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS.	RE	NATURE AND FORESTS PRGM ENGAGING EDCN./ RESEARCH INS. -BASE COST	R.C1.GL.NF.RE.BC			
							NATURE STUDY	NS	NATURE STUDY IN FORESTS BY STUDENTS	FS	NATURE STUDY IN FORESTS BY STUDENTS -BASE COST	R.C1.GL.NS.FS.BC			
							PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION		NB.CR		PLANTATION OF MISCELLANEOUS SPECIES IN N.B. CREATION-BASE COST	R.C1.M.NB.CR.BC			

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias						
					MISC. PLANTATION	M	NORTH BENGAL-C1- MISC PLANTATION	C1.NB	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1	NB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.M.NB.M1.BC						
				PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y1-ESCALATION							R.C1.M.NB.M1.ES							
				PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2					NB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.M.NB.M2.BC							
										PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y2-ESCALATION	R.C1.M.NB.M2.ES							
				PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3					NB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.M.NB.M3.BC							
										PLANTATION OF MISCELLANEOUS SPECIES IN N.B. MAINTENANCE Y3-ESCALATION	R.C1.M.NB.M3.ES							
				SOUTH BENGAL-C1- MISC. PLANTATION			C1.SB	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION	SB.CR	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-BASE COST	R.C1.M.SB.CR.BC							
										PLANTATION OF MISCELLANEOUS SPECIES IN S.B. CREATION-ESCALATION	R.C1.M.SB.CR.ES							
								PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1	SB.M1	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.M.SB.M1.BC							
										PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.M.SB.M1.ES							
								PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2	SB.M2	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.M.SB.M2.BC							
										PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.M.SB.M2.ES							
				PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3	SB.M3	PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.M.SB.M3.BC											
						PLANTATION OF MISCELLANEOUS SPECIES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.M.SB.M3.ES											
			COMPONENT 1	C1	SAL & ASSOCIATES	S	NORTH BENGAL-C1- SAL & ASSOCIATES	C1.S.N B	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION	C1.S.NB.C R	PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- BASE COST	R.C1.S.NB.CR.BC						
												PLANTATION OF SAL AND ASSOCIATES IN N.B. CREATION- ESCALATION	R.C1.S.NB.CR.ES					
										PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1	C1.S.NB.M 1	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-BASE COST	R.C1.S.NB.M1.BC					
												PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y1-ESCALATION	R.C1.S.NB.M1.ES					
										PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2	C1.S.NB.M 2	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-BASE COST	R.C1.S.NB.M2.BC					
												PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y2-ESCALATION	R.C1.S.NB.M2.ES					
										PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3	C1.S.NB.M 3	PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-BASE COST	R.C1.S.NB.M3.BC					
												PLANTATION OF SAL AND ASSOCIATES IN N.B. MAINTENANCE Y3-ESCALATION	R.C1.S.NB.M3.ES					
																	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION- BASE COST	R.C1.S.SB.CR.BC

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ASSOCIATES IN S.B. CREATION	C1.S.SB.CR	PLANTATION OF SAL AND ASSOCIATES IN S.B. CREATION-ESCALATION	R.C1.S.SB.CR.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-BASE COST	R.C1.S.SB.M1.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1	C1.S.SB.M1	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y1-ESCALATION	R.C1.S.SB.M1.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-BASE COST	R.C1.S.SB.M2.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2	C1.S.SB.M2	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y2-ESCALATION	R.C1.S.SB.M2.ES	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-BASE COST	R.C1.S.SB.M3.BC	
									PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3	C1.S.SB.M3	PLANTATION OF SAL AND ASSOCIATES IN S.B. MAINTENANCE Y3-ESCALATION	R.C1.S.SB.M3.ES	
							ASSISTED NATURAL REGENERATION	ANR	MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-BASE COST	R.C1.ANR.MSC.BC	
									MULTIPLE SHOOT CUTTING	MSC	MULTIPLE SHOOT CUTTING-ESCALATION	R.C1.ANR.MSC.ES	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-BASE COST	R.C1.ANR.RDF.BC	
									REGENERATION DEGRADED FORESTS	RDF	REGENERATION DEGRADED FORESTS-ESCALATION	R.C1.ANR.RDF.ES	
							CATCHMENT PROTECTION PLANTATION	CPP	GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-BASE COST	R.C1.CPP.CAT.BC	
									GIS BASED CAT PLAN IN DLA - PREPARATION	CAT	GIS BASED CAT PLAN IN DLA - PREPARATION-ESCALATION	R.C1.CPP.CAT.ES	
							CENTRAL NURSERY	CN	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-BASE COST	R.C1.CN.UM.BC	
									UPGRADING AND MAINTENANCE OF CENTRAL NURSERY	UM	UPGRADING AND MAINTENANCE OF CENTRAL NURSERY-ESCALATION	R.C1.CN.UM.ES	
							COMMUNITY RESELIENCE MEASURES IN SUNDARBAN	CR	PERMEABLE DAM IN STR	PD	PERMEABLE DAM IN STR-BASE COST	R.C1.CR.PD.BC	
											PD	PERMEABLE DAM IN STR-ESCALATION	R.C1.CR.PD.ES
										PORCUPINE STRUCTURE IN STR.	POR	PORCUPINE STRUCTURE IN STR-BASE COST	R.C1.CR.POR.BC
											POR	PORCUPINE STRUCTURE IN STR-ESCALATION	R.C1.CR.POR.ES
										SURVEY AND MANGROVE DIBBLING IN STR	SMD	SURVEY AND MANGROVE DIBBLING IN STR-BASE COST	R.C1.CR.SMD.BC
											SMD	SURVEY AND MANGROVE DIBBLING IN STR-ESCALATION	R.C1.CR.SMD
							QUALITY PLANTING MATERIAL	QPM	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION	QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-BASE COST	R.C1.QPM.CR.BC	
											QPM.CR	PRODUCTION OF QUALITY PLANTING MATERIAL CREATION-ESCALATION	R.C1.QPM.CR.ES
										PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1	QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-BASE COST	R.C1.QPM.M1.BC
											QPM.M1	PRODUCTION OF QUALITY PLANTING MATERIAL MAINTENANCE Y1-ESCALATION	R.C1.QPM.M1.ES

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							SEED PRODUCTION AREAS	SPA	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION	SPA.CR	PLANTATION OF SEED PRODUCTION AREAS IN N.B. CREATION-BASE COST	R.C1.SPA.CR.BC		
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1	SPA.M1	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y1-BASE COST	R.C1.SPA.M1.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2	SPA.M2	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y2-BASE COST	R.C1.SPA.M2.BC
											PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3	SPA.M3	PLANTATION OF SEED PRODUCTION AREAS IN N.B. MAINTENANCE Y3-BASE COST	R.C1.SPA.M3.BC
									SOIL AND MOISTURE CONSERVATION	C1.SMC	SMC WORKS BASED ON CAT PLANS IN DLA	CAT.	SMC WORKS BASED ON CAT PLANS IN DLA-BASE COST	R.C1.SMC.CAT.BC
									TREE PLANTATION OUTSIDE FOREST AREA	TPOFA	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION	.TPOFA.CR	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE CREATION-BASE COST	R.C1.TPOFA.CR.BC
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1	.TPOFA.M1	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y1 ESCALATION	R.C1.TPOFA.M1.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2	.TPOFA.M2	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y2 ESCALATION	R.C1.TPOFA.M2.ES
											STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3	.TPOFA.M3	STRIP PLANTATION ON ROADSIDE/RIVERSIDE/CANALSIDE MAINTENANCE Y3 ESCALATION	R.C1.TPOFA.M3.ES
											PROTECTION OF RET SPECIES IN THE HABITAT	RETP.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.-BASE COST	R.C2.NB.RETP.BC

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
					RARE, ENDANGERED AND THREATENED	RET	NORTH BENGAL	C2.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.	RET.NB	PROTECTION OF RET SPECIES IN THE HABITAT IN N.B.- ESCALATION	R.C2.NB.RETP.ES
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION					.RET.NB.C R	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-BASE COST	R.C2.RET.NB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. CREATION-ESCALATION	R.C2.RET.NB.CR.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1					.RET.NB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RET.NB.M1.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.NB.M1.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2					.RET.NB.M 2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-BASE COST	R.C2.RET.NB.M2.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.NB.M2.ES	
				SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3					.RET.NB.M 3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-BASE COST	R.C2.RET.NB.M3.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN N.B. MAINTENANCE Y3-ESCALATION	R.C2.RET.NB.M3.ES	
				SOUTH BENGAL			C2.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.	RETP.SB	PROTECTION OF RET SPECIES IN THE HABITAT IN S.B. ESCALATION	R.C2.SB.RETP.ES	
										PROTECTION OF RET SPECIES IN THE HABITAT IN S.B.- BASE COST	R.C2.SB.RETP.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION	.RET.SB.CR	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-BASE COST	R.C2.RET.SB.CR.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. CREATION-ESCALATION	R.C2.RET.SB.CR.ES	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1	.RET.SB.M 1	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-BASE COST	R.C2.RET.SB.M1.BC	
										SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y1-ESCALATION	R.C2.RET.SB.M1.ES	
								SPECIES RECOVERY PROGRAMME FOR LOCAL	.RET.SB.M	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-BASE COST	R.C2.RET.SB.M2.BC	

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									RET IN S.B. MAINTENANCE Y2	2	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y2-ESCALATION	R.C2.RET.SB.M2.ES	
									SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3	.RET.SB.M3	SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-BASE COST	R.C2.RET.SB.M3.BC	
								SPECIES RECOVERY PROGRAMME FOR LOCAL RET IN S.B. MAINTENANCE Y3-ESCALATION			R.C2.RET.SB.M3.ES		
							REPULSIVE SPECIES PLANTATION	RSP	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION	RSP.CR	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-BASE COST	R.C2.RSP.CR.BC	
												REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. CREATION-ESCALATION	R.C2.RSP.CR.ES
										REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1	RSP.M1	REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-BASE COST	R.C2.RSP.M1.BC
												REPULSIVE SPECIES PLANTATION FOR ELEPHANT IN N.B. MAINTENANCE Y1-ESCALATION	R.C2.RSP.M1.ES
									ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS	AABS	ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-BASE COST	R.C2.AABS.BC	
												ASSESSMENT OF AQUATIC BIODIVERSITY IN S.T.R AND TERRITORIAL WATERS-ESCALATION	R.C2.AABS.ES
									BALLAVPUR WILDLIFE SANCTUARY	BALLA	BALLAVPUR WILDLIFE SANCTUARY-BASE COST	R.C2.BALLA.BC	
												BALLAVPUR WILDLIFE SANCTUARY-ESCALATION	R.C2.BALLA.ES
									BARBED WIRE FENCING	BWF	BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-BASE COST	R.C2.BWF.BC	
												BARBED WIRE FENCING FOR HW MITIGATION IN N.B.-ESCALATION	R.C2.BWF.ES
									BETHUADAHARI WILDLIFE SANCTUARY	BETHU	BETHUADAHARI WILDLIFE SANCTUARY-BASE COST	R.C2.BETHU.BC	
												BETHUADAHARI WILDLIFE SANCTUARY-ESCALATION	R.C2.BETHU.ES
									BIBHUTIBHUSHAN WILDLIFE SANCTUARY	BBWS	BIBHUTIBHUSHAN WILDLIFE SANCTUARY-BASE COST	R.C2.BBWS.BC	
												BIBHUTIBHUSHAN WILDLIFE SANCTUARY-ESCALATION	R.C2.BBWS.ES
									BREEDING AND RELEASING OF FISHING	BRFC	BREEDING AND RELEASING OF FISHING CAT-BASE COST	R.C2.BRFC.BC	

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
			COMPONENT 2	C2					RELEASING OF FISHING CAT	BRFC	BREEDING AND RELEASING OF FISHING CAT-ESCALATION	R.C2.BRFC.ES
									BREEDING AND RELEASING OF INDIAN PANGOLIN	BRIP	BREEDING AND RELEASING OF INDIAN PANGOLIN-BASE COST	R.C2.BRIP.BC
											BREEDING AND RELEASING OF INDIAN PANGOLIN-ESCALATION	R.C2.BRIP.ES
									BREEDING AND RELEASING OF INDIAN VULTURE	BRIV	BREEDING AND RELEASING OF INDIAN VULTURE-BASE COST	R.C2.BRIV.BC
											BREEDING AND RELEASING OF INDIAN VULTURE-ESCALATION	R.C2.BRIV.ES
									CHINTAMONI KAR BIRD SANCTUARY	CKBS	CHINTAMONI KAR BIRD SANCTUARY-BASE COST	R.C2.CKBS.BC
											CHINTAMONI KAR BIRD SANCTUARY-ESCALATION	R.C2.CKBS.ES
									CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS	SMCAG	CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-BASE COST	R.C2.SMCAG.BC
											CONSERVATION AWARENESS GENERATION FOR SMALLER MAMMALS-ESCALATION	R.C2.SMCAG.ES
									DOLPHIN CONSERVATION PROGRAMME	DCP	DOLPHIN CONSERVATION PROGRAMME-BASE COST	R.C2.DCP.BC
											DOLPHIN CONSERVATION PROGRAMME-ESCALATION	R.C2.DCP.ES
									DRIVING OPERATION OF WILD ANIMAL IN N.B.	DO.NB	DRIVING OPERATION OF WILD ANIMAL IN N.B.-BASE COST	R.C2.DO.NB.BC
											DRIVING OPERATION OF WILD ANIMAL IN N.B.-ESCALATION	R.C2.DO.NB.ES
									DRIVING OPERATION OF WILD ANIMAL IN S.B.	DO.SB	DRIVING OPERATION OF WILD ANIMAL IN S.B.-BASE COST	R.C2.DO.SB.BC
											DRIVING OPERATION OF WILD ANIMAL IN S.B.-ESCALATION	R.C2.DO.SB.ES
									ENERGIZED FENCING	EF.NB	ENERGIZED FENCING IN N.B.-BASE COST	R.C2.EF.NB.BC
											ENERGIZED FENCING IN N.B.-ESCALATION	R.C2.EF.NB.ES
									ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS	ETE	ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-BASE COST	R.C2.ETE.BC
											ENHANCEMENT OF TRANQUILIZER EQUIPMENT FOR WILD ANIMALS-ESCALATION	R.C2.ETE.ES

REIMBURSABLE EXPENSES

R

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
Direct Expenses									HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)	SMHI	HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-BASE COST	R.C2.SMHI.BC	
								HABITAT IMPROVEMENT FOR SMALLER MAMMALS (WATER BODIES CREATION)-ESCALATION			R.C2.SMHI.ES		
									INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS	IEWS	INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-BASE COST	R.C2.IEWS.BC	
								INSTALLATION OF EARLY WARNING SYSTEM (EWS) FOR WILD ELEPHANTS-ESCALATION			R.C2.IEWS.ES		
									INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.	IEPT	INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-BASE COST	R.C2.IEPT.BC	
								INSTALLATION OF ELEPHANT PROOF TRENCH (EPT) IN S.B.-ESCALATION			R.C2.IEPT.ES		
									INSTALLATION OF NET-FENCING IN S.T.R.	C2.NF	INSTALLATION OF NET-FENCING IN S.T.R.-BASE COST	R.C2.NF.BC	
								INSTALLATION OF NET-FENCING IN S.T.R.-ESCALATION			R.C2.NF.ES		
									RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR	RCE	RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-BASE COST	R.C2.RCE.BC	
								RESCUE CENTRE FOR ELEPHANTS INCLUDING STUDY OF THEIR BEHAVIOR-ESCALATION			R.C2.RCE.ES		
									SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS	DSC	SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-BASE COST	R.C2.DSC.BC	
								SOFTWARE FOR COMPENSATION FOR DEPREDATION BY WILD ANIMALS-ESCALATION			R.C2.DSC.ES		
									STUDIES ON CENTRAL ASIAN FLYWAY	SCAF	STUDIES ON CENTRAL ASIAN FLYWAY-BASE COST	R.C2.SCAF.BC	
								STUDIES ON CENTRAL ASIAN FLYWAY-ESCALATION			R.C2.SCAF.ES		
									STUDY ON LESSER CAT IN N.B.	.SLC	STUDY ON LESSER CAT IN N.B.-BASE COST	R.C2.SLC.BC	
								STUDY ON LESSER CAT IN N.B.-ESCALATION			R.C2.SLC.ES		
									TRACKING OF ELEPHANT ROUTE THROUGH RADIO		TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-BASE COST	R.C2.TERC.BC

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias	
									ROUTE THROUGH RADIO COLLARING	TERC	TRACKING OF ELEPHANT ROUTE THROUGH RADIO COLLARING-ESCALATION	R.C2.TERC.ES	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-BASE COST	R.C2.VFS.BC	
									VETERINARY FACILITY IN SUNDARBANS TERRITORIES	VFS	VETERINARY FACILITY IN SUNDARBANS TERRITORIES-ESCALATION	R.C2.VFS.ES	
			COMPONENT 3	C3					EPA / CDA	CDA	EPA / CDA-BASE COST	R.C3.CDA.BC	
										EPA / CDA	CDA	EPA / CDA-ESCALATION	R.C3.CDA.ES
										EXTENSION WORKER	EW	EXTENSION WORKER-BASE COST	R.C3.EW.BC
										EXTENSION WORKER	EW	EXTENSION WORKER-ESCALATION	R.C3.EW.ES
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-BASE COST	R.C3.FPJFM.BC
										FAMILIARIZATION OF PROJECT TO JFMC	FPJFM	FAMILIARIZATION OF PROJECT TO JFMC-ESCALATION	R.C3.FPJFM.ES
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-BASE COST	R.C3.MPP.BC
										MICROPLAN PREPARATION	MPP	MICROPLAN PREPARATION-ESCALATION	R.C3.MPP.ES
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-BASE COST	R.C3.RJFMB.BC
										RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES	RJFMB	RECONSTITUTION AND DEMARCATION OF JFMC BOUNDARIES-ESCALATION	R.C3.RJFMB.ES
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-BASE COST	R.C3.RMP.BC
										REVISITING OF MICROPLAN	RMP	REVISITING OF MICROPLAN-ESCALATION	R.C3.RMP.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS ESCALATION	R.C3.SLTH.ES
										SUPPORT FOR LOCAL TRADITIONAL HEALERS	SLTH	SUPPORT FOR LOCAL TRADITIONAL HEALERS-BASE COST	R.C3.SLTH.BC
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-BASE COST	R.C3.SSHG.BC		
								SUPPORT TO SHGS - JFMC	.SSHG	SUPPORT TO SHGS - JFMC-ESCALATION	R.C3.SSHG.ES		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-BASE COST	R.C3.TA.BC		
								TECHNICAL AGENCY	TA	TECHNICAL AGENCY-ESCALATION	R.C3.TA.ES		
							CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)- BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-BASE COST	R.C4.CCF.BL.BC	
								CHIEF CONSERVATION OF FOREST-BUILDING	CCF	CCF OFFICE (DURGAPUR)-BUILDING	CCF.BL	CCF OFFICE (DURGAPUR)-BUILDING-ESCALATION	R.C4.CCF.BL.ES
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ET.BC		
								EXPOSURE TRIPS (DCF & ABOVE RANKS)	DCF.ET	EXPOSURE TRIPS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ET.ES		
							DEPUTY CONSERVATION OF FOREST-BUILDING	DCF	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.IT.BC	

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias		
							CONSERVATION OF FOREST-TRAININGS	DCF	TRAININGS (DCF & ABOVE RANKS)	DCF.IT	INTERNATIONAL TRAINING (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.IT.ES		
									SPECIALIZED TRAININGS (DCF & ABOVE RANKS)	.DCF.ST	SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-BASE COST	R.C4.DCF.ST.BC		
											SPECIALIZED TRAININGS (DCF & ABOVE RANKS)-ESCALATION	R.C4.DCF.ST.ES		
							FRONTLINE STAFF	C4.FS	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.ET	EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.FS.ET.BC		
														EXPOSURE TRIPS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-ESCALATION
											INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	FS.IT	INTERNATIONAL TRAINING (REGIONAL) FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.IT.BC
											SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)	.FS.ST	SPECIALIZED TRAININGS FOR FRONTLINE STAFF (R.O. & BELOW RANKS)-BASE COST	R.C4.FS.ST.BC
									ANNUAL OUTCOME ASSESSMENTS	AOA	ANNUAL OUTCOME ASSESSMENTS (BY DMU's)-BASE COST	R.C4.DMU.AOA.BC		
													ANNUAL OUTCOME ASSESSMENTS (BY DMUS)-ESCALATION	R.C4.DMU.AOA.ES
									ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS	ASPRW	ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-BASE COST	R.C4.ASPRW.BC		
													ANNUAL STRATEGY PLANNING & REVIEW WORKSHOPS-ESCALATION	R.C4.ASPRW.ES
									BIODIVERSITY MONITORING SYSTEM	BDMS	BIODIVERSITY MONITORING SYSTEM-BASE COST	R.C4.BDMS.BC		
													BIODIVERSITY MONITORING SYSTEM-ESCALATION	R.C4.BDMS.ES
									BOUNDARY PILLARS ESTABLISHMENT	BPEST	BOUNDARY PILLARS ESTABLISHMENT-BASE COST	R.C4.BPEST.BC		
													BOUNDARY PILLARS ESTABLISHMENT-ESCALATION	R.C4.BPEST.ES
									COMMUNITY SELF-MONITORING (BY JFMCS)	CSM	COMMUNITY SELF-MONITORING (BY JFMCS)-BASE COST	R.C4.CSM.BC		
													COMMUNITY SELF-MONITORING (BY JFMCS)-ESCALATION	R.C4.CSM.ES
									COMPUTERIZED ACCOUNTING SYSTEM	CAS	COMPUTERIZED ACCOUNTING SYSTEM-BASE COST	R.C4.CAS.BC		
													COMPUTERIZED ACCOUNTING SYSTEM-ESCALATION	R.C4.CAS.ES

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									CONCURRENT AUDITS	CA	CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-BASE COST	R.C4.CA.BC
											CONCURRENT AUDITS (IN-HOUSE BY PMU AT DMU LEVEL)-ESCALATION	R.C4.CA.ES
									CONCURRENT MONITORING & PERIODIC REVIEW	CMPR	CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-BASE COST	R.C4.CMPR.BC
											CONCURRENT MONITORING & PERIODIC REVIEW (PMU AND CIRCLE LEVEL)-ESCALATION	R.C4.CMPR.ES
									CREATION OF CARBON ESTIMATION LAB	CEL	CREATION OF CARBON ESTIMATION LAB-BASE COST	R.C4.CEL.BC
											CREATION OF CARBON ESTIMATION LAB-ESCALATION	R.C4.CEL.ES
									DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP	DMISP	DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-BASE COST	R.C4.DMISP.BC
											DEVELOPMENT OF PROJECT MIS PLATFORM LINKED TO WEB-GIS AND MOBILE APP.-ESCALATION	R.C4.DMISP.ES
									DIGITIZATION OF JFMC BOUNDARIES	DJFMB	DIGITIZATION OF JFMC BOUNDARIES-BASE COST	R.C4.DJFMB.BC
											DIGITIZATION OF JFMC BOUNDARIES-ESCALATION	R.C4.DJFMB.ES
									DMU CONTRACTUAL STAFF	DMU.CS	DMU CONTRACTUAL STAFF-BASE COST	R.C4.DMU.CS.BC
											DMU CONTRACTUAL STAFF-ESCALATION	R.C4.DMU.CS.ES
									ENVIRONMENTAL IMPACT ASSESSMENT	EIA	ENVIRONMENTAL IMPACT ASSESSMENT-BASE COST	R.C4.EIA.BC
											ENVIRONMENTAL IMPACT ASSESSMENT-ESCALATION	R.C4.EIA.ES
									EQUIPMENT/ DIGITAL INTERFACE	DI	EQUIPMENT/ DIGITAL INTERFACE-BASE COST	R.C4.DI.BC
											EQUIPMENT/ DIGITAL INTERFACE-ESCALATION	R.C4.DI.ES
									FMU CONTRACTUAL STAFF	FMU.CS	FMU CONTRACTUAL STAFF-BASE COST	R.C4.FMU.CS.BC
											FMU CONTRACTUAL STAFF-ESCALATION	R.C4.FMU.CS.ES
									GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE	GISE	GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-BASE COST	R.C4.GISE.BC
											GIS ENTERPRISE (LATEST) - MULTI USER SOFTWARE-ESCALATION	R.C4.GISE.ES
									GUIDELINES, MANUAL AND ANNUAL REPORTS	GMAR	GUIDELINES, MANUAL AND ANNUAL REPORTS-BASE COST	R.C4.GMAR.BC
											GUIDELINES, MANUAL AND ANNUAL REPORTS-ESCALATION	R.C4.GMAR.ES
									KNOWLEDGE MATERIAL /	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-BASE COST	R.C4.KMCM.BC

COMPONENT 4

C4

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									COURSE MATERIAL	KMCM	KNOWLEDGE MATERIAL / COURSE MATERIAL-ESCALATION	R.C4.KMCM.ES
									MOBILITY - CARS	CAR	MOBILITY - CARS-BASE COST	R.C4.CAR.BC
											MOBILITY - CARS-ESCALATION	R.C4.CAR.ES
									MOTORCYCLES	MC	MOTORCYCLES-BASE COST	R.C4.MC.BC
											MOTORCYCLES-ESCALATION	R.C4.MC.ES
									NATIONAL WORKSHOP	NW	NATIONAL WORKSHOP-BASE COST	R.C4.NW.BC
											NATIONAL WORKSHOP-ESCALATION	R.C4.NW.ES
									PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS	PFRBS	PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-BASE COST	R.C4.PFRBS.BC
											PHYSICAL (FOREST RESOURCE) BASELINE SURVEYS-ESCALATION	R.C4.PFRBS.ES
									PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)	PFRIME	PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-BASE COST	R.C4.PFRIME.BC
											PHYSICAL (FOREST RESOURCE) IMPACT (MID AND END-TERM)-ESCALATION	R.C4.PFRIME.ES
									PILOT PROJECT FOR USE OF UAV	PPUAV	PILOT PROJECT FOR USE OF UAV-BASE COST	R.C4.PPUAV.BC
											PILOT PROJECT FOR USE OF UAV-ESCALATION	R.C4.PPUAV.ES
									PMU BUILDING	PMU.BL	PMU BUILDING-BASE COST	R.C4.PMU.BL.BC
											PMU BUILDING-ESCALATION	R.C4.PMU.BL.ES
									PMU CONTRACTUAL STAFF	PMU.CS	PMU CONTRACTUAL STAFF-BASE COST	R.C4.PMU.CS.BC
											PMU CONTRACTUAL STAFF-ESCALATION	R.C4.PMU.CS.ES
									PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN	PRTRP	PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-BASE COST	R.C4.PRTRP.BC
											PRIORITIZED RESEARCH TOPICS AS PER RESEARCH PLAN-ESCALATION	R.C4.PRTRP.ES
									PROCUREMENT OF GPS	PGPS	PROCUREMENT OF GPS ESCALATION	R.C4.PGPS.ES
											PROCUREMENT OF GPS-BASE COST	R.C4.PGPS.BC
									PROOF OF CONCEPT (POC)-C4	C4.POC	PROOF OF CONCEPT (POC) ESCALATION	R.C4.POC.ES
											PROOF OF CONCEPT (POC)-BASE COST	R.C4.POC.BC
									RANGE OFFICE COMPLEX	ROC	RANGE OFFICE COMPLEX ESCALATION	R.C4.ROC.ES
											RANGE OFFICE COMPLEX-BASE COST	R.C4.ROC.BC
									SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION	SFVDD	SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-BASE COST	R.C4.SFVDD.BC
											SMALL FILMS/ VIDEOS/ DIGITAL DOCUMENTATION-ESCALATION	R.C4.SFVDD.ES
									SOCIAL AUDITS (BY JFMCS	SAJFMC	SOCIAL AUDITS (BY JFMCS FACILITATED BY FMUS)-BASE COST	R.C4.SAJFMC.BC

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias
									FACILITATED BY FMUS)	.SAJFMC	SOCIAL AUDITS (BY JFMCS FACILITATED BY FMUS)-ESCALATION	R.C4.SAJFMC.ES
									SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS	.SEGBS	SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-BASE COST	R.C4.SEGBS.BC
									SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS	.SEGBS	SOCIO-ECONOMIC/ GENDER BASELINE SURVEYS-ESCALATION	R.C4.SEGBS.ES
									SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)	.SEGIMET	SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-BASE COST	R.C4.SEGIMET.BC
									SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)	.SEGIMET	SOCIO-ECONOMIC/ GENDER IMPACT (MID AND END-TERM)-ESCALATION	R.C4.SEGIMET.ES
									SPEED BOATS FOR S.T.R.	.SB.STR	SPEED BOATS FOR S.T.R.-BASE COST	R.C4.SB.STR.BC
									SPEED BOATS FOR S.T.R.	.SB.STR	SPEED BOATS FOR S.T.R.-ESCALATION	R.C4.SB.STR.ES
									STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)	.SFA	STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-BASE COST	R.C4.SFA.BC
									STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)	.SFA	STATUTORY FINANCIAL AUDITS (AT PMU AND DMUS LEVEL)-ESCALATION	R.C4.SFA.ES
									THEMATIC AND SHORT STUDIES	.TSS	THEMATIC AND SHORT STUDIES-BASE COST	R.C4.TSS.BC
									THEMATIC AND SHORT STUDIES	.TSS	THEMATIC AND SHORT STUDIES-ESCALATION	R.C4.TSS.ES
									TRAININGS FOR JFMC MEMBERS	.JFMC.T	TRAININGS FOR JFMC MEMBERS-BASE COST	R.C4.JFMC.T.BC
									TRAININGS FOR JFMC MEMBERS	.JFMC.T	TRAININGS FOR JFMC MEMBERS-ESCALATION	R.C4.JFMC.T.EC
									TRAININGS FOR SHG MEMBERS	.SHG.T	TRAININGS FOR SHG MEMBERS-BASE COST	R.C4.SHG.T.BC
									TRAININGS FOR SHG MEMBERS	.SHG.T	TRAININGS FOR SHG MEMBERS-ESCALATION	R.C4.SHG.T.EC
									TRUCK (LPT407)	.TRUCK	TRUCK (LPT407) ESCALATION	R.C4.TRUCK.EC
									TRUCK (LPT407)	.TRUCK	TRUCK (LPT407)-BASE COST	R.C4.TRUCK.BC
									WEBSITE MAINTENANCE	.WM	WEBSITE MAINTENANCE-BASE COST	R.C4.WM.BC
									WEBSITE MAINTENANCE	.WM	WEBSITE MAINTENANCE-ESCALATION	R.C4.WM.EC
			COMPONENT 5	C5					CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)	.CSR	CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-BASE COST	R.C5.CSRP.BC
									CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)	.CSR	CONSULTING SERVICES (REIMBURSEMENT PROCEDURE)-ESCALATION	R.C5.CSRP.ES
											DMU OPERATION COSTS BUILDING MAINTENANCE	N.A.DOC.BM
											DMU OPERATION COSTS HIRE/POL	N.A.DOC.POL
											DMU OPERATION COSTS NURSERY MAINTENANCE	N.A.DOC.NM

JICA PROJECT CHART OF ACCOUNTS AT FMU LEVEL INCOME & EXPENDITURE

Main Group	Major Group	Alias	Main-Sub-Groups	Alias	Sub Group	Alias	Minor Sub Groups	Alias	Sub- Minor Sub groups	Alias	Ledgers	Alias					
	NON REIMBURSABLE EXPENSES	N	ADMINISTRATION	A	DMU OPERATION COST	DOC					DMU OPERATION COSTS OTHER CHARGES	N.A.DOC.OC					
											DMU OPERATION COSTS RRT	N.A.DOC.RR					
											DMU OPERATION COSTS TRAVEL EXPENSES	N.A.DOC.TE					
											DMU OPERATION COSTS WAGES	N.A.DOC.WA					
					OFFICE EXPENSES	OE										OFFICE EXPENSES	N.A.OE
																OTHER EXPENSES CGST @ 14%	N.A.OE.C.GST.14
																OTHER EXPENSES CGST @ 2.5%	N.A.OE.C.GST.2.5
																OTHER EXPENSES CGST @ 6%	N.A.OE.C.GST.6
																OTHER EXPENSES CGST @ 9%	N.A.OE.C.GST.9
																OTHER EXPENSES CGST.MISC	N.A.OE.C.GST.Misc
																OTHER EXPENSES IGST @ 12%	N.A.OE.I.GST.12
																OTHER EXPENSES IGST @ 18%	N.A.OE.I.GST.18
																OTHER EXPENSES IGST @ 28%	N.A.OE.I.GST.28
																OTHER EXPENSES IGST @ 5%	N.A.OE.I.GST.5
																OTHER EXPENSES IGST.MISC	N.A.OE.I.GST.Misc
																OTHER EXPENSES OTHER TAXES	N.A.OE.OT
																OTHER EXPENSES SGST @ 14%	N.A.OE.S.GST.14
																OTHER EXPENSES SGST @ 2.5%	N.A.OE.S.GST.2.5
																OTHER EXPENSES SGST @ 6%	N.A.OE.S.GST.6
																OTHER EXPENSES SGST @ 9%	N.A.OE.S.GST.9
																OTHER EXPENSES SGST.MISC	N.A.OE.S.GST.Misc
																PLANTATION MONITORING	N.A.OE.PM
																PUBLICATIONS/PUBLICITY	N.A.OE.PB
																PMU SALARY	PS
					HOUSE RENT ALLOWANCE	N.A.PS.HR											
					LEAVE SALARY CONTRIBUTION	N.A.PS.LS											
					PAY & SALARY	N.A.PS.PA											
					PENSION CONTRIBUTION	N.A.PS.PC											
					SPECIAL / OTHERS ALLOWANCE	N.A.PS.SA											
					PROOF OF CONCEPT	POC										CHILDREN EDUCATION ALLOWANCE	N.A.POC.CE
																MEDICAL REIMBURSEMENTS	N.A.POC.MR
																PMU OPERATION COSTS HIRE/POL	N.A.POC.POL
																PMU OPERATION COSTS OTHER CHARGES	N.A.POC.OC
																PMU OPERATION COSTS RRT	N.A.POC.RR
																PMU OPERATION COSTS TRAVEL EXPENSES	N.A.POC.TE
																PMU OPERATION COSTS WAGES	N.A.POC.WA
																TERMINAL / ACCIDENTAL BENEFIT TO CONTRACTUAL STAFF	N.A.POC.TAB
																WBH SCHEME	N.A.POC.WBHS
FRONT END FEE	N.FEF																

PROJECT MANAGEMENT UNIT

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