



(FOR USE OF IA & AD ONLY)

**INDIAN AUDIT AND ACCOUNTS
DEPARTMENT**

**FOREST ACCOUNTS
MANUAL**

(SECOND EDITION)

**ISSUED BY THE ACCOUNTANT GENERAL (A&E) ORISSA
2007**

FOREST ACCOUNTS MANUAL
PREFACE TO THE SECOND EDITION

The Manual of Forest Accounts was first compiled in 1991. This Edition has been prepared on the basis of the First Edition and an attempt has been made to incorporate the changes brought out after bifurcation of Audit and Accounts wing in the IA&AD. It became necessary to compile a separate Manual mainly comprising Accounting Procedure of Forest Department by bringing the relevant Departmental instructions at one place.

The instructions contained in this Manual are merely supplementing to those in the various Codes and Manuals issued by the Comptroller and Auditor General of India, and other Authorities.

All members of this Office in general and staff attached to Forest compilation sections in particular are expected to be thoroughly conversant with the instructions contained in the Manual. This Manual should not be quoted or referred to as an authority in any correspondence outside this Office.

The Section Officer / Asstt. Accounts Officer / Supervisor in charge of F.C. Sections are responsible for keeping this Manual up to date. All orders of an important nature effecting changes in the works or procedure of F.C. Sections may be brought to the notice of the A.G. (A&E), Orissa for incorporation in this Manual. Suggestions for improvement of this Manual are always welcome.

Sd/-
SUPARNA DEB
Accountant General (A&E), Orissa

Bhubaneswar

Dated, the 11th Oct., 2007

FOREST ACCOUNTS MANUAL

PREFACE TO THE FIRST EDITION

The special procedural instructions relating to the Audit and Accounting of Forest Department transactions were contained in Chapter V of Departmental Audit and Accounts Manual issued by the Accountant General, Orissa, in the combined set up of Audit and Accounts. With the formation of a separate office viz the Accountant General (A&E), Orissa, following separation of Audit from Accounts w.e.f. 1.3.84, it became necessary to compile a separate Manual mainly comprising Accounting procedures of Forest Department by bringing the relevant departmental instructions at one place. While preparing this Manual, the old Departmental Audit and Accounts Manual as well as other books, viz. Account Codes, MSO (Tech)., Orissa Forest Department Code and Forest Audit Manuals of other states have also been consulted. An attempt has been made to bring out the up to date information as far as available.

To avoid duplication, it is only those special instructions that are related to Forest Compilation Sections have been brought out in this Manual leaving out such other general instructions as are applicable to any other Departmental compilation Section as well as Forest Compilation Sections

The instructions contained in this Forest Accounts Manual are supplementary to those already laid down in various manuals and codes issued by C & AG of India. All members of this office and particularly those working in Forest compilation Sections are expected to be thorough conversant with the instructions laid down in this Manual. The manual is not to be quoted an authority in any correspondence out side this Office.

The Assistant Accounts Officer / Section Officer / Supervisor in charge of Forest Compilation Section – III is responsible for keeping this manual upto date. Any errors or omissions noticed in this manual may be brought to the notice of the Accountant General (A&E), Orissa. Suggestions for the improvement of the manual are welcome.

Bhubaneswar.

Dated :

Sd/-

(G.C. SRIVASTAVA)

ACCOUNTANT GENERAL (A & E) ORISSA

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CHAPTER – I

Para GENERAL

No. INTRODUCTORY

1.01 Consequent upon the separation of Audit from Accounts, it has become necessary to compile a manual relating to Forest Accounts incorporating all departmental instructions and orders relating to accounting matters of the Forest Department at one place. The general instructions and orders relating to the other Departmental compilation sections, are also applicable to the Forest Compilation Sections, unless there is some thing repugnant in the subject or the context or except to the extent they are modified by order in the manual.

ORGANISATION AND CONTROL

1.02 There are two Forest Compilation Sections namely, F.C.-I and F.C.-II. These sections are under the immediate charge of a Branch Officer and under the general control of Sr.DAG(Accounts) / DAG (Accounts).

FUNCTIONS OF F.C. SECTIONS

F.C. – I Section

The present sanctioned strength of the section is as under :

Section Officer/ AAO – 1

Accountant / Sr. Accountants – 7

Clerk - 1

Functions of FC-1 & FC-II have been circulated in OOB No.1989 dated 4.12.1990 and OOB No.2096 dated 19.7.2002 after merger of FC-III with FC-1 (Copies of above OOBs are enclosed)

Works allotted :

- 1) Compilation of 60-P, preparation of classified Abstracts and consolidated Abstracts of the Major Head – 4406-Kendu leaf including passing of Cash Accounts.
- 2) Compilation of 60-P and classified Abstract of all circles under the Major Heads-0406 and 2406-Forest including passing of Accounts
- 3) Receipt of 60-P together with cash Accounts of the Forest Division under the Major Head-4406 and 2406 relating to all the circles.
- 4) Consolidation of the Accounts under the Major Head – 0406 and 2406
- 5) Furnishing of Actuals under the Major Head-0406, 2406/4406.
- 6) Maintenance of objection Book(suspense) and objection Book (General) of the accounts compiled as well as maintenance of Main objection book (suspense) Broad Sheet of suspense under the Head-0406 and 2406.
- 7) Maintenance of watch register and all sectional records including progress report and calendar of returns.
- 8) Examination of Forest cases, preparation of staff case, settlement of D.I. and IAD paras etc. and general correspondence of Forest Group except the work of intimation in respect of exclusion of defaulting Divisions cash Accounts to Government etc.
- 9) Furnishing of any returns as may be required by TM-1 from time to time.
- 10) Any other work as may be entrusted from time to time (vide OOB No.1989 dt. 4.12.90 and OOB No.2096 dt. 19.7.2002).

Based on OOB No.2096 dated 19.7.2002 (vide last page)

F.C. – II SECTION

The present sanctioned strength of the section is as follows

Section Officer / AAO – 1

Sr.Accountant / Accountant – 6

Clerk – 1

Work Allotted :-

Maintenance of the following Broad Sheets

- i) Broad Sheet of Remittances(Expenditure) under 8782-103-Forest Remittances(Head-I)-Remittances into Treasuries
- ii) Broad Sheet of cheques(Revenue) under 8782-103-MSO(A&E)-20-Forest Remittance-(Head-II)-Forest Cheques.MSO(A&E)-19
- iii) Broad Sheet of Forest Deposits under 8443-109-Forest Deposits. MSO (A&E)-17
- iv) Broad Sheet of Forest Advances under 8550-101-Forest Advances/Forest Advances and its recoupments. In addition to the above, the section maintains all the sectional records including progress Report, calendar of Returns, Register of Staff Case etc.-MSO (A&E)-17.

1.03 FOREST DIVISIONS

There are at present 97 Forest Account rendering units in Orissa State. A list of these divisions is given in the Appendix – I to the manual

1.04 DUTIES OF THE SECTIONAL HEAD

The sectional head is responsible for the general supervision of the section. It will be his personal responsibility to :-

- (a) check and pass the classification of all items in cash accounts.
- (b) Check and pass the classified Abstracts, objection statements, objection books, remittance check registers, broad-sheets and other registers and conduct all important correspondence.
- (c) Keep a close watch over the calendar of returns with a view to seeing that all the returns are submitted or despatched on the due dates.
- (d) Arrange clearance of all the items outstanding in the broad sheets and ensure settlement of differences between ledger and broad sheet figures at once.

1.05 DUTIES OF ACCOUNTANTS / CLERKS

The Accountants / Clerks are directly accountable to the sectional head and shall be responsible for :-

- (a) seeing that accounts received from the Divisional Forest Officers are complete in all respects and that all the requisite papers are attached there with.
- (b) Checking the arithmetical accuracy and classifying the items in each account correctly.
- (c) The posting of classified abstracts summaries of revenue and expenditure and consolidated abstracts.
- (d) Watching the progress of expenditure against the budget allotment through the monthly and annual summaries.
- (e) The submission and despatch of all returns and statements by due dates.
- (f) Preparation and maintenance of objection books(general), objection book(suspense), remittance check registers, broad sheets and other registers and taking prompt action on all the outstanding items for their settlement.
- (g) All correspondence work like settling of differences discrepancies, calling for wanting documents etc., relating to the account in their charge.
- (h) Keeping a close watch over the receipt of accounts and returns due from Forest Divisions and Treasuries.
- (i) Checking of reconciliation memos, consolidated Treasury Receipt schedules.
- (j) Checking of contractor's and Disburser's ledger and schedules of Forest Deposits.
- (k) Checking of Treasury payment schedules of Forest cheques and extract of register of cheques furnished by Divisional Forest Officers.
- (l) Checking Forest Advance vouchers and inter-Divisional transfer vouchers with accounts.
- (m) Maintenance of Registers of wanting paid vouchers, Register of wanting schedules, Register of Cash Accounts and Register of 60-P.S.

APPENDIX – I

LIST OF FOREST CIRCLES / DIVISIONS IN ORISSA WITH CODE NO.

Angul Circle	Berhampur Circle	Rourkela Circle	Baripada Circle
1.C.F. Angul-047 2.DFO Angul –048 3.DFO Dkl-049 4.DFO Athamallik-050 5.DFO WL Satkosia-020 6.DFO CTC-107 7.DFO Athagarh-054 8.WPO Angul-014 9.WFP BBSR-055	1.CF Berhampur-045 2.DFO BMP-110 3.DFO Baliguda-042 4.DFO Boudh-041 5.DFO Ghum(N)-038 6.DFO Ghum(S)-037 7.DFO Phulbani-039 8.DFO PKD-040 9.WPO Bhanjanagar – 16	1.CF Rourkela-135 2.DFO Rourkela-120 3.DFO SNG-003 4.DFO DGR-002 5.DFO Bonai-005 6.DFO KJR-051 7.DFO WL KJR-121 8.WPO KJR-018	1.DFO BPD-052 2.DFO WL BLS-123 3.DFO WL BDK-124 4.DFO Karanjia-053 5.DFO RRP-122 6.DD STR BPD-026 7.WPO BLS-125
<u>Bhawanipatna Circle</u> 1.DFO-KLD(N)-111 2.DFO KLD(S)-112 3.DFO BLG(E)-113 4.DFO BLG(W)-114 5.DFO Khariar-034 6.DFOWL Sunabeda-023 7.WPO Bh.Patna-015 8.CF.Bhawanipatna-132	<u>Koraput Circle</u> 1. CF Koraput-036 2. DFO Koraput-134 3. DFO Jeypore-031 4. DFO MKG-115 5. DFO NRG-032 6. DFO RGD-035 7. WPO Koraput-017	<u>Bhubaneswar Circle</u> 1. ACCF(O) BBSR-46 2. CF BBSR-133 3. PCCF WL(O)-28 4. WPO BBSR-128 5. DFO City Forest BBSTR-109 6. DFO Khurda-130 7. DFO Nayagarh-43 8. DD N.Kanan-129 9. DFO WL Puri-108 10. DFO WL Mahanadi Nayagarh-106 11. Mangrove Forest Rajnagar-24 12. DFO WL Chilika-21 13. DFO WL Chandaka-22	<u>Development Circle</u> 1. FRC Angul-12 2. Silviculturist BBSR-126 3. DFO FRSD Cuttack-10 4. CF Dev. Circle Cuttack-8 5. Silviculturist Rayagada-127
<u>Kendu Leaves Circle (23)</u> 1.CF KL SBP-83 2.DFO KL SBP-84 3.DFO KL Rairakhoh-85 4.DFO KL Deogarh-86 5.DFO KL Kuchinda-87 6.DFO KL JSD-88 7.DFO KL Padampur-89 8.DFO KL Rourkela-90	<u>Kendu Leaves Circle (23)</u> 9.CF KL Cuttack-91 10.ACCF KL BBSR-92 11.DFO KL Angul-93 12.DFOKL Athamalik-94 13.DFO KL KJR-95 14.DFO KL Boudh-96 15.DFO KL Phulbani-97 16.DFO KL Bolangir-98 17.CF KL BLG-99	<u>Kendu Leaves Circle (23)</u> 18.DFOKL Patnagarh-100 19.DFO KL Titlagarh-101 20.DFO KL Bh.Patna-102 21.DFO KL Khariar-103 22.DFO KL Jeypore-104 23.DFO KL NRG-105	<u>Sambalpur Circle</u> 1.CF Sambalpur-7 2.DFO Baragarh-131 3.DFO WL Bamra-118 4.DFOWL Hirakud-119 5.DFO Rairakhoh-6 6.DFO SBP(N)-116 7.DFO SBP(S)-117 8.WPO SBP-19

CHAPTER – II

Para
No

2.01 The system of Forest Accounts
Basic principles

1) Divisional Forest Officers are responsible for effective check and control of the accounts of the entire Division in respect of both revenue and expenditure. A list of the Forest Divisions rendering accounts to this office is given as Appendix-I to this manual.

2.02 All forest revenue realised by the Divisional Forest Officers is remitted to the nearest Treasury. To meet expenditure, funds are obtained by Divisional Forest Officers by means of cheques drawn on Treasuries on which they are placed in account by the Accountant General(A&E), Orissa.

All these transactions are adjusted both in the Treasury and Forest Accounts as Forest remittances. The relevant procedure is laid down vide Articles 405 to 414 of the Orissa Treasury Code Vol-I. For detailed instruction regarding classification of Forest receipts and expenditures and account to be maintained in Forest Officers Chapters V and VI of Account Code Vol-III may be consulted.

L.C. System is withdrawn vide OOA No.10657 dated 4.10.2001

2.03 All Divisional Forest Officers are required to render the Accountant General (A&E), Orissa classified cash accounts every month duly supported by subsidiary schedules and classified abstract of Revenue and Expenditure along with schedules and vouchers. The schedules and abstracts shown their entire receipts and charges including transactions under debt, Deposit and Remittance heads (for details Chapter VII of Account Code Volume-III may be seen). Transactions with other states or Departments as well as all inter-Divisional transfer are entered in detail in the cash account

Copies of the classified abstracts of revenue and expenditure should be submitted by the Divisional Forest Officer to the Conservator of Forest, Chief Conservator at the same time as the monthly accounts are sent to the Accountant General (A&E), Orissa. Any correction or alterations made by them in the classification of revenue and expenditure are communicated to this office for necessary

transfers in the accounts of the Forest Division concerned.

Note-I : For more, detailed chapter of Orissa Forest Department Code Vol-I may be seen.

Note-II: The date of submission of these accounts is on or before the 5th of the month following that to which these relates vide Article 288 of Account Code Vol-III. With a view to ensuring their punctual submission, the head clerks have been authorised to sign the monthly accounts when the DFO is absent from the Headquarters subject to the condition that the Divisional Forest Officer will take the earliest opportunity to go through carefully the office copies and submit a certificate testifying to their correctness both to the Accountant General and to the Circle Conservator of Forests, vide Article-352 of the Orissa Forest Department Code Vol-I. The Head Clerks can not pass the vouchers on any account which must be done by the Divisional Forest Officer himself.

The detailed rules dealing primarily with the initial accounts maintained by the Divisional Officers and with the accounts rendered by them to the Accountant General (A&E) in all matters affecting (1) the cash and cash books (2) receipts (3) conservancy and work charges (4) Establishment charges (5) account returns (6) Contractor's and disburser's ledgers etc are contained in Part-III of the Orissa Forest Department Code Volume-I.

- 2.04 The Forest compilation section is responsible for agreeing the debit and credit remittances shown in the Forest Accounts. With the corresponding items in the Treasury Accounts. It is also responsible for agreeing the Inter – Divisional transactions.
- 2.05 After exercising due checks over the accounts, a consolidated classified Abstract is compiled for the whole state and made over the Book Section on 18th of each month for incorporation in the State Accounts.
- 2.06 Circle wise summary of actuals of revenue and expenditure should be copied from Divisonal summaries and communicated to each circle conservator on the 20th of each month. A consolidated statement for the whole state showing the revenue and expenditure circle wise and that of the general direction Division should be forwarded to the Principal Chief Conservator of Forests on the same date.

CHAPTER – 3

Para
No

3.01 Compilation of Monthly and Annual Accounts

General : The due dates for the submission of monthly accounts by the Divisional Officers of the Forest Department is on or before the 5th of the month following that to which they relate(vide Article-288 of Account Code Vol-III). But, for special reasons the Divisional Forest Officers may authorise a few days delay in its submission. When the accounts are not despatched on or before the 10th of the following month the reason for its delay must be intimated to this office on that date(vide Article 292) of the Account Code Vol-III).

ii) Under Article 5.5 of Account Code for the Accountants General, all cash and book transactions involving inter Government adjustment, that originate towards the close of the year, should be settled as far as possible within the Accounts of the same year by advising transfers to the Central Accounts Officer of the Reserve Bank not later than the 25th April of the succeeding financial year. Special steps therefore should be taken to collect and settle as far as possible all such cash and book transaction involving inter Government adjustment. This office should obtain in proper time from Divisional Forest Officers returns of inter Governmental transaction taking place in March in advance of the submission of Account for that month.

iii)(a) As regards the accounts for March the schedules of transactions with other Governments Railways, P&T and Defence should invariably be despatched so as to reach the Accountant General not later than the 7th of April of the succeeding year and all correcting entries affecting these schedules should be intimated to the Accountant General so as to reach him by the 12th April at the latest.

In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the cash Account(Form FA-I) with the necessary accompaniments, comprising the transactions included in the supplementary accounts books should be submitted to the Accountant General so as to reach him by the 1st June or such other date as may be prescribed by him.

iii)(b) Inter-Departmental and Inter Governmental Transfer : The procedure of adjustment laid down in Chapter-4 of Government Accounting Rules, 1990 should be followed. If the debits and credits appearing in the Inward settlement of DAA Manual Account cannot be adjusted immediately for the reason that the transactions have not appeared in the Divisional Accounts, they should be allowed to remain outstanding for the time being under “Forest Remittances” to be cleared when the item actually appears in the Divisional Accounts. This is watched through the Forest Remittances Check Register.

c) With a view to ensuring that the adjustment of all transactions in the accounts of the financial year in which they take place, the items appearing in the settlement account, received too late to admit of reference to Divisional Officers for adjustment before the close of the year, should be adjusted by this office in accounts of the Division concerned. If the accounts for March have already been closed the transaction should be adjusted in a supplementary accounts a copy of

which is forwarded to the conservator of forest for information and for communication to the Divisional Forest Officer concerned. If how ever the transactions adjusted by this office again appear in the Divisional Officers Accounts for any subsequent month, they should be therefrom.

IV) As soon as monthly accounts are received in the section the Accountant / Clerk concerned should see.

- a) that all documents noted in the forwarding memo of the cash Account (Form FA-I) and connected papers have been received.
- b) That the accounts shown in the cash accounts agree with those of the subsidiary schedules and vouchers and is taken of the comparison write the work 'Agreed'.
- c) Each entry in the monthly schedule of Remittances of revenue into treasuries (Form-FA-6) is traceable in cash Account and is supported by a chalan.
- d) That the total of the Register of cheques drawn upon the Treasuries (Form FA-2) agrees with the entries in the Cash Account and
- e) That entries in the schedules (Form TR-56) showing recoveries on account of General Provident Fund agree with entries shown in the bill as well as the cash Account and send the schedules and vouchers to the fund section through a transit register.

3.02 The Cash Account :-

The Cash Account is maintained in Form No.FA-1 and generally it shows the following :

- i) Opening and closing balances of the Divisional Accounts of the month
- ii) The revenue and expenditure of the month in lump, the details under budget sub-heads being given in the classified Abstract of Revenue and Expenditure in Form No.FA-5.
- iii) Totals of cheques, drawn from and revenue remitted to treasuries. Details of cheques drawn and revenue remitted are given in Form FA-2 and FA-6 respectively which accompany the account.
- iv) Recoveries from and advances made to contractors and disbursers in lump the details being shown in Form No.FA-8.
- v) Transactions, if any, with other divisions, Govt. Departments etc. in detail.
- vi) Recoveries on account of Income-Tax etc. Provident Fund, Loans to Govt. servants.
- vii) Refunds of forest revenue taken by deductions from revenue.
- viii) Expenditure debited in the cash book to the head 2406 Forestry and wilf-life.
- ix) Revenue received and credited in the cash book under 0406 Forestry and wild-life.
- x) Expenditure debited in the cash Book to 4406 capital outlay on forestry and wild-life.
- xi) Receipt and recoveries to be deducted from capital outlay and
- xii) Transactions relating to Railways, Defence, Post & Telegraph, other

Departments of Central Govt. and Transactions, relating to other State Govt.

3.03 CERTIFICATE TO CASH ACCOUNT

- 1) A certificate signed by the Divisional Officer should be attached to the monthly cash Account to the following effect.
 - a) that the lump sums shown agrees with the details in the cash book and also with the subsidiary returns after making allowances for :
 - i) Cash recoveries of service payments noted in the cash book but not shown in the cash Account as separate items.
 - ii) Refunds of the forest revenue noted in the cash book but taken by deduction from revenue in the cash account and
 - iii) Receipts and recoveries on capital Account noted in the cash book but deducted from expenditure under the head 4406-Capital outlay on Forestry and wild life in the cash account and
 - b) that the account balances agrees with the actual cash balance.
 - ii) In the absence of the Divisional Forest Officer the Head Clerk or the official duly authorised by the Govt. should immediately on his returned to Headquarters scrutinize the accounts and send a report of such examination to the Accountant General (A&E) as required under Article-295 of Account Code Vol-III in such form as may be prescribed by him.

3.04 Classification of Transactions

General rules for classification of Forest receipts and Expenditures are given in Part-III Chapter-V of Account Code Vol-III, Appendix-2 to Account Code-Vol-I(List of Major and Minor heads) and Orissa Govt. Forest Department Code Ch.XX. All entries in the cash Account should be carefully classified by the Accountant / Clerk with reference to these rules and the classification approved by the sectional head. After the cash account is passed by the Accounts Officer, the same is posted in the classified Abstract.

3.05 Other checks to be applied to Cash Account

- i) The figures under 0406-Forestry and Wild Life and 2406 Forestry and Wild Life must agree with those shown in form FA-5(Classified Abstract of Revenue and Expenditure). Any discrepancy found by the Accountant / Clerk should at once be intimated to the Forest Officer concerned for immediate settlement. The transactions with other departments, Govts. etc. should be classified according to the instructions laid down in Chapter-4 of the account code Vol-I(vide Article-241 of Account code Vol-III). All debits and credits under Inter-Divisional Transfer should be checked with the corresponding credits and debits in the Accounts of the Division concerned and ticked off in the cash Account (Paragraph 759 of MSO Technical Vol-I)
- ii) The credits under “Book Transfers” represent adjustment on account of value of supplies from or work done by other Department, Governments etc. These credits should be checked. With the amounts of the priced invoices received for the supplying departments which are sent as

vouchers in support of the corresponding debits under the services heads. The per contra debits under service heads should, therefore be traced. In token of this having been done, the Accountant will write credits traced on the voucher or against the item in the classified Abstracts of Revenue and Expenditure (Form FA-5).

- iii) Similarly the debits under "Book Transfer" represent the value of timber and other Forest produce supplied to other Departments, Govts. etc. The items should be checked with the amounts acceptances received from the officer supplied.
- iv) The Accountant / Clerk should check the arithmetical calculations of these vouchers, see that they are complete in all respects, note thereon in red ink the month of adjustment and the classification. On completion of the accounts, the vouchers should be made over to the Account Current Section / SAA Section and concerned VLC Section along with a suspense slip in Form A.C-12 through the Sectional Transit Register for despatch with the settlement Accounts in support of debit against other Govts, for cash settlement with Railways, Post and Telegraph, Defence and other Departments of the Central Govt. and adjustment in the accounts of other departments respectively as the case may be. Debits on account of advances made to officers transferred to other Govts should be similarly checked and made over to Account Current Section.

3.06 Classified Abstract of Revenue and Expenditure

A Classified Abstract of Revenue and Expenditure is prepared by the Divisional Forest Officers rendering in account in Form FA-5. All items of revenue and expenditure recorded in the cash book under –2406 –Forestry and Wild Life and – 4406-Capital out lay on Forest and Wild Life for the month should be classified and arranged in this return in accordance with the prescribed classification(Vide Article 283 of Account Code Vol-III).

The responsibilities for detailed check of Revenue will rest with the conservator of Forests. The classified Abstract of expenditure (Form FA-5) should be checked to see that all vouchers due for submission to the Accountant General (A&E) (vide Art 290 of Account Code Vol-III) have been attached, that sufficient details of the charges have been given, that authority for charges lying outside the power of sanction of the officer submitting the accounts is quoted in the "Remarks" column and that when expenditure on any work is spread over two or more months the total provisions of expenditure on such works is quoted in the "Remarks" column.

3.07 REFUNDS AND RECOVERIES

It should be verified that all refunds on account of Forest Revenue have been adjusted by deduction from receipts and shown as "Deduct Refunds". It should also be verified that the recoveries of service payments have been dealt with as laid down in Art 253 of Account Code Vol-III.

3.08 Schedule of Transactions on behalf of other Govts and Railways, Defence, P&T Deptt.

It should be seen that adjustment with other Departments and Govts in respect of supplies made or service rendered by or to the Forest Deptt. have been carried out

in accordance with the directions contained in Chapter – 4 of Account Code – Vol – I.

On receipt of the schedules (Form-FA-7) supported in the case of payments by the bill or invoice duly accepted by the Department debited or in the case of receipts, by details of receipts, it should be seen that the figures in the schedules agree with the supporting documents and the documents are sent to the Account Current Section or SAA Section as the case may be through the transit register for adjustment. Recoveries of payments made in cash should be treated like other revenue receipts or service payments as the case may be (Art 242 of Account Code-Vol-III).

3.09 Abstract of entries in the contractor's and Disburses Ledger

The Abstract in Form FA-8 is received through the Chief Conservator of Forests. It shows in detail the advances to and recoveries from the contractors and disburses during the month, the totals of which are entered in the Cash Account (Form FA-1).

In this Abstract should be shown in consecutive order, first, the contractor's accounts and then disbursers account. The column should be totaled separately in respect of contractor's and disbursal's accounts and the grand total of all accounts should be given at the foot of the Abstracts.

Note :- The Abstract for March in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than a year remains unadjusted and the steps which have been taken with a view to its early clearance(Art-287 of Account Code Vol-III).

On receipt of the Abstract, the total of payment and recoveries should be checked with the corresponding entries in the Cash Account for the month and marked as "agreed under the dated initials of the Accountant concerned.

The opening balances should be checked with the closing balances shown in the previous month's Abstract and the correctness of the balances shown against each account should be checked in detail by adding the payments and deducting the recoveries made during the month. An analysis of the total of the balances in the heads of the disbursers and contractors at the end of each month as shown in the column-12 of the ledger should be given by the Divisional Officer at the foot of the ledger.

3.10 Posting of classified Abstract of Forest Transactions

The transactions of the month shown in Divisional Accounts should be posted in a classified Abstract for each Forest Circle. The transaction accounted for by the Forest Officers under the heads "Book Transfers Government of the State of" should be shown by the Accountant General in the classified Abstract under the "Inter state – suspense Accounts". The classified Abstract should contain columns in which can be exhibited the transactions of each forest division in each month and also separate columns for the exhibition of monthly progressive totals of the circle. It should open with the cash balance of each division as brought forward from the previous month's account, and the resulting balance should be proved by comparison with the total of the cash balances as certified in the Cash Accounts of the several divisions.

On completion of the Departmental Classified Abstract, accompanied by the

schedules of receipts and payments vouchers and supporting documents should be made over to the section officers, who should carefully check the classification of receipts and expenditure. The classified Abstract so checked and passed by the Gazetted Officer in charge should be utilised as the basis of the consolidated Abstract.

3.11 Consolidated Abstract

The accounts of the month being thus proved, the classified Abstract should be utilised as the basis of the consolidated Abstract which should be compiled through a separate classified Abstract in which the total state figure under each head shall be worked out. It should be submitted to Book Section on or before the 18th of the month succeeding that to which the accounts relates.

3.12 Summary of Revenue and Expenditure

The consolidated circle summary of Revenue and Expenditure containing separate columns for each division is posted from the Divisional classified Abstract of Revenue and Expenditure from FA-5.

The sectional Head and Branch Officers while reviewing the classification of the Forest vouchers should check that the posting of the vouchers in the Forest Classified Abstract is correct and should initial the relevant entry therein as a token of his having exercised the check.

The figures in the Divisional summaries are then transcribed in to the consolidated summary which is prepared for the purpose of watching the progress of expenditure against Budget Grants and also for the preparation of Annual Accounts and other returns.

Circle wise actuals of the revenue and expenditure for each month should be copied from the Divisional summaries and communicated to each circle conservator on the 20th of each month. A consolidated statement for the whole state showing the revenue and expenditure, circle by circle, and those of the independent Forest Officers rendering account should be forwarded to the Chief conservator of forest on the same date.

3.13 Annual Account

This office is required to prepare the Annual summary of Revenue and Expenditure of different divisions in Form No.24 and the Annual statement of outstandings and liabilities on account of contractors and Disbursers in Form No.27 of the Forest Department code Volume-I and to forward them to the Chief Conservator of Forests . These forms will be inserted in the Chief Conservators Annual Report (vide Note-I below 163 of the Orissa Forest Department Code).

CHAPTER – 4

Para
No

4.01 FOREST REMITTANCE

General :- There should not be any outstanding under the head Forest Remittances after the accounts are finalised, as this is merely an adjustment head. The original debits and credits under the head Forest Remittances are being paired off with the corresponding credits and debits appearing in the accounts. Therefore, the outstanding items under this head are to be pursued and settled immediately. As per the list of Major and Minor heads of Accounts, Forest Remittances are classified under the head “8782-Cash remittances” and adjustments between officers rendering account to the same. Accounts Officer under 103-Forest remittances” which consists of the following sub-heads.

- I- Remittances in to Treasuries.
- II- Forest cheques
- III- Other remittances
- IV- Transfers between Forest Officers.

4.02 REMITTANCES OF REVENUE INTO TREASURIES

One set of schedules of remittances to Treasuries is received from the Divisional Forest Officers (Form FA-6) showing the date and amounts of remittances of revenue to treasuries and another set is received from Treasury Officers showing the date and amounts of remittances of Forest revenue credited during the month in the Treasury Account along with the consolidated Treasury receipt in Form OTC-44 and a reconciliation memorandum prepared by the Divisional Officer. A schedule of Forest Remittances (Form TA-39) showing separately the cash received from each Forest Officer and acknowledged in the consolidated treasury receipt is prepared every month by each Treasury Officer and submitted to this office vide Note below SR 410 of the Orissa Treasury Code, and Article – 102 of Account Code Vol-II.

4.03 CHEQUES DRAWN BY FOREST OFFICERS

Monthly extracts from the register of cheques drawn are received from the Divisional Forest Officer (In Form – 50 of Orissa Forest Department Code) showing the numbers, dates and amounts of cheques drawn by them during the month (vide Rule 237 of the Orissa Forest Department code Vol-I). Similar extracts are also received from the Treasury Officers showing the numbers, dates and amount of cheques paid by them during the month. The latter are received in this office with the Treasury Accounts, vide Article 120 of Account Code Vol-II and the Accountant / Clerk in charge of Forest Remittance check register should see that the treasury schedules are made over to him by the Treasury Section, after agreeing and checking the totals thereof with the monthly list of payments under the initials of the Accountant / Clerk. The Treasury schedules should be made over to the Forest group on or before the last day of the next month.

4.04 OTHER REMITTANCES

Items adjustable by Forest :- The head III- Other Remittances – Items adjustable by Forest is intended for watching the adjustments by Divisional Forest Officers of amounts credited or debited to the Forest Department by other department or Govt. The Broad Sheet for watching the adjustment of these transactions is maintained in Form ATM-118 (paragraph 760 read with paragraph 684 of MSO Tech Vol-I) (paragraph 96 of MSO A&E). Items adjustable by the Forest Department should be communicated to the Divisional Officer concerned who will then become responsible for clearing them. In the case of items adjusted in advance by the Divisional Forest Officers for which credits or debits have not appeared in the inward Accounts, necessary enquiry should be made by the Accounts Officer of the AG(A&E) the state concerned where the item in question is outstanding for one month.

In respect of Forest Revenue credited in Treasuries of other states, the figures reported by the Treasury Officers concerned in the consolidated Treasury receipts should be carefully checked with those adjusted by the Divisional Forest Officer in the Divisional Accounts and if there is any difference, it should be commented upon in the monthly objection statement sent to Divisional Forest Officer.

4.05 TRANSFER BETWEEN FOREST OFFICERS :

(Inter Divisional Transfers)

Inter Divisional transfers represent all revenue collected and all expenditure incurred by the Forest Division on behalf of another Forest Division including advances drawn by conservator of Forests from Forest Divisions while on tour. The adjustment of inter-divisional transfer transactions is watched in the same way as in case of remittances, by the Accountant / Clerk who is in charge of the Forest Remittance check register. The Accountant / Clerk is required to see that a voucher in proper form is submitted with the cash account in support of the debits under inter – divisional transfers.

4.06 REMITTANCE CHECK REGISTER :

(a) (i)(a) From the schedules received from the Treasury Officers and the Forest Officers and the Consolidated Treasury Receipts, the postings are made in to the remittance check register which is maintained in three parts of different forms bound in to one volume. Form S.Y 224 is used for ascertaining the outstandings in respect of Forest cheques. In order to record the details of outstandings of Forest Revenue remittance to treasuries form S.Y 228 is utilised. The third part in S.Y 229 is meant for watching the outstandings in respect of inter Divisional transfer (vide also paragraphs 4.05 and 4.06 (iii) of this manual).

(b) On the 5th of each month, the Accountant in charge of the Remittance check Register should obtain from Book Section a statement of debits and credits under “Forest Remittances” appearing in the Treasury Accounts for the month preceding the last month. The amounts shown in these statements are at first agreed with those of the Treasury schedules and any discrepancy found is immediately settled by him.

(ii)(a) The two sets of schedules (vide paragraph 4.03 above of this manual) should be compared with each other and the items appearing in both the schedules ticked off by the Accountant / Clerk. The remaining items should then be compared with the outstanding items of the previous months and recorded in details in the remittance check register and the figures which agree should be ticked off and entered in the appropriate columns of the register. Cross marks should be put

against the items which remain outstanding in either of the two schedules and the items so marked are then entered with the unadjusted items of previous months in the appropriate columns of the register and totaled. The total credits under “ Forest Remittances” shown in the “Forest Classified Abstract” as well as the total debits appearing in the Treasury Accounts under the same head, are posted in their appropriate columns in the “Abstract Account of cheques” (SY-226) drawn in the remittance check register. The balance of the previous month should then be brought forward and the write backs of Forest credits and Treasury debits posted in the appropriate columns and the balance struck. This balance must agree with the difference between the total outstanding under “Forest Credits” and “Treasury Debits” and the Accountant / Clerk must certify the balance as “Agreed”. The register is then sent to Book Section for verification.

(b) The schedules received under para 4.02 above are checked in the same manner as prescribed in the case of schedules of Forest cheques and the outstanding items in both the schedules together with those of the previous month are entered in the appropriate columns of the register and totalled. The totals of Forest debits and Treasury credits and their write-backs are similarly posted in the appropriate columns in the abstract account (Form SY-226) of Revenue remittance the balance of the previous month brought forward and the balance of the current month (i.e. closing balances) struck. This balance must similarly agree with the difference between the total outstandings under “Forest Debits” and “Treasury Credits” as details in the register and the Accountant / Clerk must certify the balance as agreed. This abstract should similarly be sent to Book Section for verification of the total credits in Treasury Accounts and total debits in Forest Accounts.

(iii) The check of inter-Divisional transfer should be taken up simultaneously with the check of remittances. For this purpose an abstract account will be kept in the remittance Check Register (SY_229) in which the monthly totals of debits and credits will be entered, the balance of the previous month brought forward and the balance of the current month struck. Under (paragraph 9.5 of MSO (A&E) paragraph 759 of MSO (T) Vol-I details of the credits and debits recorded in the Divisional Cash Accounts are checked with each other and with the outstanding

items of the previous month in the same manner as in the case of Remittances. The un responded credits and debits will then be entered in their appropriate columns on separate pages provided for them in the registers and totalled. The difference between these totals must agree with the balance as shown in the abstract account of inter – Divisional Transfer.

4.07 RESPONSIBILITY FOR WATCHING OUTSTANDING ITEMS IN THE REMITTANCE CHECK REGISTER

The Remittance Accountant / Clerk must closely watch the outstanding at the end of each month. If any outstanding is not brought to account (i.e. responded) next month either by the Treasury Officer or by the Forest Officer, as the case may be, he should at once enter into correspondence with the Officer concerned with a view to, making early adjustment of the outstanding items. The action taken should be noted against each outstanding item. It should be remembered that the check of remittances is a very important item of work in disposal of the Forest Accounts. This work should be reviewed monthly by the Branch Officer to whom the register should be put up on the 17th of each month. The register should be submitted to the Accountant General for review quarterly on the 24th of May, August, November and February. After the close of the year, an agreement should be made of the total debits and credits under remittances with the ledger maintained in Book Section.

CHAPTER – V

Para Miscellaneous
No

5.01 Suspense Transactions :-

As laid down in the Orissa Forest Department code all receipts and charges on account of private firms or Public Departments which cannot be adjusted at once should be booked under the head “Suspense”. Interest on promissory notes Deposited as security by Forest subordinates according to Rule-152 of Orissa Forest Department Code Vol-I are drawn from the treasury by the Divisional Forest Officer on presentation of warrant authorising payment of interest and credited under “suspense” in the Divisional Accounts. When the amount of interest are subsequently paid to the parties concerned, they are debited under the same head. Similarly receipt for work done for other departments and private bodies the credited under “suspense” and expenditure incurred on that account is debited to the same head. The vouchers in support of the expenditure are received and kept in this office for audit.

The original receipts or charges shown under the head “suspense” should be entered in the objection book (suspense) and action should be taken towards their early clearance. If however, any original item shown under the head “suspense” is adjusted in the same month, both the entries should be expunged from the “Debit” and “Credit” sides of the “Cash Account” and the items need not be entered in the objection book. On the appearance in the “Cash Account” of the debits and “credits” in clearance of items previously placed under “Suspense” adjustment should be made in the objection book and the necessary entries made in the adjustment register.

The amounts kept in the objection book should be pursued and their clearance ensured. As usual a broad sheet is also maintained for these suspense. Transactions as prescribed in MSO (Technical)(MSO A&E).

5.02 BROAD SHEET OF FOREST ADVANCE

Advance made under the Rule of Forest Department code Vol-I 1979 (Chapter-XX) to the Forest disbursements are debited to "Forest Advances" and treated like Revenue Advances. The responsibility for the detailed check over them and the watch of their recoveries rest with the Forest Officers. It is not necessary to include these advances in the objection book or statement vide Rule-1 below paragraph 761 read with paragraph 736 of MSO (T) Vol-I (Form 17 of MSO A&E).

A Broad sheet is maintained in Form MSO (T)-85 to watch the recovery of Forest advances in this office.

The watch over the recoveries Forest Advances in the A&E Office is governed by the provisions of paragraph 761 of MSO (T) Vol-I. The closing balance should be reviewed in order to see that the relevant rules and orders as their clearances are observed. Outstanding balances, which are not cleared within a reasonable period, should then form the object of special enquiry.

5.03 BROAD SHEET OF FOREST DEPOSITS

The security deposits released in cash from contractors vide Rule 334 of Orissa Forest Code Vol-I should be classified under Forest Deposits and entered in the register of security deposits in Form No.67 of Forest Department code by the Division Forest Officer. A copy of the detailed Accounts kept in this form should be submitted each month to the Accountant General (A&E) Orissa in support of the debits and credits appearing in the forest cash accounts. A Broad Sheet should be maintained in this office for Forest Deposits. The Broad Sheet should be submitted to the Branch Officer on the 10th of the second following month after verification by Book Section.

5.04 ACCOUNTING PROCEDURE IN RESPECT OF EXPENDITURE OF FOREST DEPARTMENT MET OUT OF CONTINGENCY FUND

- 1) The drawing officers of the Forest Department should mark the classification of transactions met out of the contingency fund Advance prominently with the words "Contingency Fund" in red ink in the forest cash books with a view to separating these transactions easily from those relating to the consolidated

fund at the time of compilation of accounts.

- 2) The total amount of expenditure met out of the contingency fund should distinctly shown below the total expenditure under “2016-Forestry and Wild Life” and 4406-Capital outlay on Forestry and Wild Life” etc in the cash Accounts.
- 3) The items of expenditure met out of the contingency fund should be shown in a separate schedule (Form FA-5) of Account Code Vol-III classified Abstract) of expenditure with the same details as in case of expenditure met out of the “consolidated fund”.
- 4) The classification of such expenditure may be recorded in the bills as usual the vouchers being superscribed “Contingency Fund”.
- 5) When the funds covering the advance from the contingency fund are voted the legislature and necessary distribution among Divisional Officers is ordered by the Chief Conservator of Forests, the Divisional / District Forest Officers should show the amount as minus entry under the new head “Deduct amount transferred to the consolidated fund” in their cash accounts just below the entry “Contingency Fund”.
- 6) The amounts should also be shown as a minus entry under the head “Deduct amounts transferred to the consolidated Fund” in the separate schedule to be attached to the Form No.FA-5(classified Abstract of Expenditure).
- 7) As soon as sanctions to the advance out of contingency fund are received from Government, the Chief Conservator of Forests will distribute the advance Division wise according to the needs of each division. Similarly, when supplementary grants are voted by the legislature recouping the advances from the consolidated fund, the Chief Conservator of forests will distribute the funds to the division concerned with instructions to make necessary entries in their accounts as indicated below.

The section also maintain separately an Appropriation Audit Register so as to watch and ensure that the actual expenditure met out of the advance from the contingency fund does not exceed the sanctioned amount.

5.05 ADJUSTMENT OF INTEREST ON CAPITAL OUT – LAY

The interest on Forest Capital out lay met or to be met from borrowed funds should be charged to Forest Revenue and classified as such in the Forest accounts (vide letter No.F-4-5/37-F dated the 26th July 1937 from the Govt. of India, Department of Education, Health and Lands to the Government of Bombay, copy received with Govt. of India, Finance Department Memo No.D/5653-F/37 dated the 10th August 1937 Dy.For-7 November 1951).

5.06 DEPARTMENTAL WORKING OF KENDU LEAVES

Kendu leaves of the entire state will be worked out departmentally by the Kendu leaves organisation of the department who are responsible for collecting and processing of kendu leaves as per the procedure outlined in kendu leaf manual. The Orissa Forest Corporation is the sole purchaser of kendu leaves of the state and pays royalty of out turn at an agreed rate. The corporation is entrusted with the ultimate disposal of kendu leaves both inside and outside the state (see Article 242 of Orissa Forest Department code Vol-I-1979).

The transaction relating to the departmental trading of kendu leaves are recorded under a personal ledger account operated within the consolidated fund under the head “4406-C.O.L.-on Forestry and Wild Life” against the Budget provision made for this purpose in the Forest Budget estimates. The procedure of accounting checking and maintenance of records relating to this personal Ledger Accounts in the AG(A&E) Office is similar to that of any other P.L. Account that is operated with in the consolidated Fund. (Please see also the Accounting procedure prescribed by Government of Orissa under the Orissa Kendu Leaves (Control and trade) Act 1961 and as revised from time to time.

5.08 FOREST IRREGULARITY

All errors noticed against a Forest Officer and for which the Forest Officer is prima facie responsible will first be marked with the letters F-1(Forest Irregularity) in the objection Statement and on the return of the Statement and after consideration of any explanation which may be given in it, a final list of errors for which a satisfactory explanation has not been given will be prepared and communicated to the Forest Officer for his information.

A register of forest irregularities similar to that maintained for Treasury irregularities, shall be maintained in this Office. A typed copy, each of the Abstracts of irregularities is sent to the Government and the Chief Conservator of Forest, Orissa, simultaneously.

APPENDIX – I
LIST OF FOREST CIRCLES / DIVISIONS IN ORISSA WITH CODE NO.

Angul Circle 1.C.F. Angul-047 2.DFO Angul –048 3.DFO Dkl-049 4.DFO Athamallik-050 5.DFO WL Satkosia-020 6.DFO CTC-107 7.DFO Athagarh-054 8.WPO Angul-014 9.WFP BBSR-055	Berhampur Circle 1.CF Berhampur-045 2.DFO BMP-110 3.DFO Baliguda-042 4.DFO Boudh-041 5.DFO Ghum(N)-038 6.DFO Ghum(S)-037 7.DFO Phulbani-039 8.DFO PKD-040 9.WPO Bhanjanagar – 16	Rourkela Circle 1.CF Rourkela-135 2.DFO Rourkela-120 3.DFO SNG-003 4.DFO DGR-002 5.DFO Bonai-005 6.DFO KJR-051 7.DFO WL KJR-121 8.WPO KJR-018	Baripada Circle 1.DFO BPD-052 2.DFO WL BLS-123 3.DFO WL BDK-124 4.DFO Karanjia-053 5.DFO RRP-122 6.DD STR BPD-026 7.WPO BLS-125
Bhawanipatna Circle 1.DFO-KLD(N)-111 2.DFO KLD(S)-112 3.DFO BLG(E)-113 4.DFO BLG(W)-114 5.DFO Khariar-034 6.DFOWL Sunabeda-023 7.WPO Bh.Patna-015 8.CF.Bhawanipatna-132	Koraput Circle 1. CF Koraput-036 2. DFO Koraput-134 3. DFO Jeypore-031 4. DFO MKG-115 5. DFO NRG-032 6. DFO RGD-035 7. WPO Koraput-017	Bhubaneswar Circle 1. ACF(O) BBSR-46 2. CF BBSR-133 3. PCCF WL(O)-28 4. WPO BBSR-128 5. DFO City Forest BBS TR-109 6. DFO Khurda-130 7. DFO Nayagarh-43 8. DD N.Kanan-129 9. DFO WL Puri-108 10. DFO WL Mahanadi Nayagarh-106 11. Mangrove Forest Rajnagar-24 12. DFO WL Chilika-21 13. DFO WL Chandaka-22	Development Circle 1. FRC Angul-12 2. Silviculturist BBSR-126 3. DFO FRSD Cuttack-10 4. CF Dev. Circle Cuttack-8 5. Silviculturist Rayagada-127
Kendu Leaves Circle (23) 1.CF KL SBP-83 2.DFO KL SBP-84 3.DFO KL Rairakhol-85 4.DFO KL Deogarh-86 5.DFO KL Kuchinda-87 6.DFO KL JSD-88 7.DFO KL Padampur-89 8.DFO KL Rourkela-90	Kendu Leaves Circle (23) 9.CF KL Cuttack-91 10.ACCF KL BBSR-92 11.DFO KL Angul-93 12.DFOKL Athamallik-94 13.DFO KL KJR-95 14.DFO KL Boudh-96 15.DFO KL Phulbani-97 16.DFO KL Bolangir-98 17.CF KL BLG-99	Kendu Leaves Circle (23) 18.DFOKL Patnagarh-100 19.DFO KL Titlagarh-101 20.DFO KL Bh.Patna-102 21.DFO KL Khariar-103 22.DFO KL Jeypore-104 23.DFO KL NRG-105	Sambalpur Circle 1.CF Sambalpur-7 2.DFO Baragarh-131 3.DFO WL Bamra-118 4.DFOWL Hirakud-119 5.DFO Rairakhol-6 6.DFO SBP(N)-116 7.DFO SBP(S)-117 8.WPO SBP-19

APPENDIX – II

Receipt and disposal of cash accounts of Forest Divisions .

The question of streamlining the procedure of receipt of forest cash account in FC-I Section has been under consideration for some time past. Now that there has been considerable increase in the number of forest divisions and a good number of divisions are sending their accounts through special messengers it has become imperative to prescribe a procedure as to how the cash accounts could be received and disposed of expeditiously. While ensuring that the Accounts received by us are prepared properly with regard to codal provisions. At present the clerk of forest compilation section is receiving the cash account, but due to increase in number of Forest Divisions and consequent receipt of cash accounts from a number of divisions with in a short span of time there has been considerable delay in the receipt and distribution of accounts by one clerk among the Accountants / Accounts Clerks. In view of the position indicated above, it has been decided to follow the procedure as outlined below.

The cash account sent through the divisional staff will be received by the dealing accountant of FC-I Section in respect of the divisions allotted to him. For this purpose the divisions may be allocated to the Accountants / Accounts Clerk of FC-I Section. The detailed procedure regarding check of these divisional accounts have already been laid down in MSO (T) Vol-I. However, it should be the primary responsibility of the Accountant receiving the forest cash account to see that the classification of the various items of receipts & expenditure exhibited correctly. After the Accountant is satisfied that the cash account is in order as a result of

general examination of the cash account he should certify on the accounts itself in token of check of the account with the work “ Verified” under dated initial and incorporate the objections instead in the enclosed proforma the cash account should then be handed over to the Clerk of the section along with the proforma duly filled who should issue the acknowledgement of the account into the messenger carrying the accounts in the same proforma Clerk of the Section should enter the receipt of the cash account in the Watch Register of Receipt of Cash Accounts maintained in the Section.

The cash accounts which are received by post should also be entered in the Watch Register centrally maintained by the Clerk first and after noting the date of receipt in Watch Register the account will be handed over to the Accountant, concerned who should examine the accounts generally at the time of receipt as per the procedure prescribed above and the acknowledgement sent by post in the proforma enclosed only one Watch Register should be maintained in the Section. Any deficiency noticed at the time of General examination of cash account at the time of receipt as has been indicated above should also be recorded on the cash account which will facilitate communication of those deficiencies / mistakes in the account to the Divisional Forest Officers while ensuing the acknowledgement.

The Watch Register so maintained should be submitted to the Branch Officers on 25th of the month and quarterly to the Group Officer on 25th of April, July, October and January indicating the list of defaulting Divisional Officers who have not furnished the cash account in time and the supporting details. These dates may be noted in the sectional Calendar of Returns.

A P P E N D I X – III

Redistribution of work in Forest Compilation Sections (FC-I & FC-II).

With a view to have smooth functioning, better coordination and parity of work load, the following redistribution of works between FC-I and FC-II are made with immediate effect.

F.C. – I Section

1. Compilation of 60-P, preparation of Classified Abstract and Consolidated Abstracts of the Major Head-4406-Kendu leaf and 6406-Loans including passing of Cash Accounts.
2. Accountal of 4406- P.L. Account
3. Compilation of 60-P and Classified Abstract of Berhampur, Angul and Afforestation circles under the Major Heads 0406 and 2406-Forest and Wild Life including passing of Accounts.
4. Receipt of 60-P together with Cash Accounts of the Forest Divisions under the Major Head 4406, 6406 and Berhampur, Angul and Afforestation Circles under the Major Head 2406.
5. Furnishing of all schedules / vouchers meant for other sections in respect of 4406 and 6406. In so far as 2406 / 0406 is concerned the vouchers / schedules with forwarding schedules should be sent to FC-II Section.
6. Furnishing of Actuals for the Major Heads “4406 and 6406.
7. Maintenance of objection book (suspense) Broadsheet of suspense and Objection Book (General) for all Major Heads for which compilation of 60-P is done.

8. Maintenance of Registers (including Watch Register) and furnishing of Returns due to controlling sections.
9. Examination of Forest cases, preparation of staff case, D.I. and I.A.D. paras etc. and general correspondence of Forest Group except the work of intimation in respect of exclusion of defaulting Divisions Cash Accounts to Government etc.
10. Furnishing of statement of wanting Cash Accounts and 60-P from different Divisions to FC-II Section within a week of completion of accounts to enable FC-II Section to issue a letter to Principal Chief Conservator of Forest, Orissa, Bhubnaneswar.
11. Any other work as may be entrusted from time to time.

F.C.-II Section

1. Compilation of 60-P, Classified Abstract of all circles except Berhampur, Angul and Afforestation circles under the Major Head 0406 and 2406 including passing of cash accounts.
2. Consolidation of the Accounts under the Major Head 0406 and 2406.
3. Receipt of Cash Account and 60-P of all circles drawn under 2406 except Berhampur, Angul and Afforestation circles.
4. Furnishing of schedules / vouchers to all concerned. Before sending the schedules / vouchers in respect of Berhampur, Angul and Afforestation circles should be obtained from FC-I and the Consolidated lists should be sent to the respective sections.
5. Furnishing of Actuals under the Major Head 0406 / 2406.

6. Maintenance of Objection Book (Suspense) and Objection Book (General) of the accounts compiled as well as maintenance of main Objection Book (Suspense) Broad Sheet of Suspense under the Head 0406 and 2406.
7. Maintenance of Watch Register and all Sectional records including Progress Report and Calendar of Returns.
8. Furnishing of any returns as may be required by FC-I or TM-I from time to time.

Any other work as may be entrusted from time to time.

The Staff position in above re-distribution of work :

	S.O.	Accountant & Clerk
F.C.-I	1	8
FC-II	1	8

The detailed instructions regarding functioning of the two sections if any, will be issued by Branch Officer, Forest with the approval of Deputy Accountant General (Accounts).

(Vide O.O.B. – 1989 dated 4.12.1990)

APPENDIX – IV

Important items in the Calendar of Returns of Forest Compilation Sections

Sl.No	Description of Returns	To whom due	When due	Remarks
1.	<u>ANNUAL</u> Summary of Revenue and Expenditure	Chief Conservator of Forest	Soon after the closure of March (F) Accounts	-
1.	<u>QUARTERLY</u> Remittance Check Register	A.G. (A&E)	10 th June, September, December and March	Auditor General letter No.t-1577 Admn./469-30 dated 16.10.1930.
1,	<u>MONTHLY</u> Remittance Check Register	Branch Officer	1 st of every month	Do
2.	Objection Book	Branch Officer	6 th of the month	Para 860 of MSO (T) vide Rule –4 then under
3.	Broad Sheet	Do	10 th of the Second following month	Para 829 of DAA Manual
4.	Consolidated Abstract	Book	18 th of each month	-
5.	Statement of Expenditure booked in this office (Summary of Revenue and Expenditure)	Chief Conservator of Forest	20 th of each month	Note to para 506 of DAA Manual.