



Andhra Pradesh Forest Department Code - Vol - I - Chapter - VII

CHAPTER – VII

ACCOUNTS

69. Distinction between “Special” and “Ordinary” Expenditure:-

Expenditure is either “Ordinary” or “Special”, the distinction between the terms being used only for purpose of defining the powers of sanctioned expenditure by various authorities. The terms have no significance in accounts Classification “Ordinary” expenditure comprises the cost of all operations which are necessary to produce revenue or which are concerned with the maintenance and the ordinary operations undertaken annually, for the improvement of the forests. “Special “ expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Special charges frequently yield either no return at all for a series of years; or repay themselves only gradually in cash returns or in local benefits of another kind, such as increase of water supply, protection against storms, erosion or land slips.

70. Recovery of Arrears of Revenue:-

- The details of Arrears of Revenue as entered in Form No.10., should be recovered from the defaulter.
- All monies, duly ascertained and payable to the Government under A.P. Forest Act. 1967 or any rule made there under, or on account of timber or forest produce or of expenses incurred in the execution of A.P. Forest Act, 1967 in respect of timber or forest produce or under any contract relating to timber or Forest produce including any claims recoverable there under for the breach thereof, or in consequence of the cancellation or under the terms of a notice relating to sale of timber or forest produce by auction or by invitation of tenders issued by or under the authority of a Divisional Forest Officer and all compensations awarded to Government under Forest Act, including compounding fee, if not paid when due, be recovered as if it were an arrear of land provisions of A.P. Revenue Recovery Act 1864.
- The collector, or other officer empowered by collector in that behalf may recover the arrears of revenue in one of the following three modes.
 - Distraint and sale of moveable property.
 - Attachment and sale of immoveable property, and
 - Arrest and detention of the defaulter.

71. Write off of irrecoverable revenue:-

All any outstanding revenue becomes irrecoverable if should be written off the accounts under the orders of the competent authority (See Appendix.23, Andhra Pradesh Financial Code, Volume II). Such amount should be entered in the monthly return of outstanding on account of revenue and in the column “Recoveries during the month” in the monthly return of revenue from timber and other produce. The authority for the entry of write off being quoted in the “remarks” Column.

72. Register of Leases:-

A register of leases in From No.11 shall be maintained in every Range and Divisional Forest Offices. In this register all leases of forest produce shall be entered.

73. Cash receipt to be issued for money received:-

- The receipt in From No.22 (C.F.140) is to be issued for money received. The receipt book should be in triplicate and the pages are to be machine numbered, whenever money is received a receipt should be given to the party in original while the duplicate is forwarded along with cash accounts to Divisional Forest officer. He triplicate is retained in receipt book. The receipt should be written using carbon paper to obtain copies on the duplicate and triplicate. In case of a mistake, the entry should be rounded off under full signature. And if a receipt is to be cancelled if should be so written across the receipt with reason for such cancellation. The original and duplicate of such cancelled receipt should be sent to the Divisional office.
- All the receipt books should be duly stamped by the seal of the Divisional Forest Officer before use.

74. Custody of deposit receipts, and register to be maintained.

Security Deposits are accepted from the public in any of the forms prescribed in Article 285 of A.P. Financial Code, Vol. I namely, the post office savings bank pass book, fidelity bonds, demand drafts, etc, such deposits should be kept in safe custody of the Divisional Forest Officer and should be entered in the Register of Security deposit in Form No.17 of A.P. Financial code, and all entries should be attested by Divisional Forest Officer.

The procedure prescribed in Article 290, 291, 292 of A.P. Financial code should be followed in repayment of Security deposit.

75. Remission/ refund of Revenue:-

- Remission of revenue may be sanctioned by Prl. Chief Conservator of Forests upto Rs.3,000 and Conservator upto Rs.250.
- Sanction of refund of any amount relating to an item of forest revenue, provide that it is clear that the Government were not in the first instance or have since ceased to be entitled to it, can be done upto following limits.

Prl.Chief Conservator of Forsts Upto Rs.50,000

Conservator of Forests. Upto. Rs.30,000

Divisional Forest Officer. Upto. Rs.10,000

- A refund order should be signed by the Officer who received and brought to account the item of revenue in question. When the officer who received the item of revenue in question in not competent to refund the amount without the sanction of a higher authority, he should apply for the necessary sanction before preparing the refund order, Refund shall be made subject to budget provision.
- An application for refund of revenue should be rejected if it is received after one year from the date of credit of the revenue to the Government.
- Prl.Chief Conservator should submit annually to the accountant General a Statement showing all remissions, refunds which were sanctioned by himself or his subordinates during the preceding year. All remissions sanctioned under executive orders of Government should also be included in such statement.

76. Revenue Pald in advance:-

When revenue on account of timber or forest produce is paid in advance, the amounts will be ot once credited to the appropriate Sub-heads in the cash book, entries being made in the column "remarks" of Form No.6 or 9 as the case may be, showing the nature of transaction etc., In the statement for the month in which all the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

77. Monthly accounts, consolidated treasury receipts, consolidated treasury issues:-

- The Divisional Forest Officer shall forward monthly accounts along with the documents appendices etc., as laid down in local rulings under articles 280 to 297 of the Andhra Pradesh Account Code, Vol.III (para 11 of Divisional Accounts in Manual of instruction on Forest Accounts) direct to the Accounts General. They should be dispatched by registered post to reach on or before 15 th of next month to which accounts relate.
- All vouchers sent to Accountant General must be countersigned by the Divisional forest Offiicer.
- Forest revenue collected at outlying stations may be paid into treasury by money order – see instruction 11 under Treasury rule 10, Andhra Pradesh Treasury Code, Volume I, and the instructions for remitting revenue by money orders are contained in Appendix. 18.
- Every month , the Accountant, is required to prepare a Schedule of Forest Remittances of the Divisional, showing the treasury wise and challan wise remittances of Forest revenue in that month, as have been accounted for the cash accounts of the Range and Division Office. The total amount of remittances should be tallied with the C.T.R. of forest remittances furnished by the District Treasury Officer of the Revenue district concerned. Where the total amount of remittances in both the Schedules tally, the statement furnished by the Treasury officer can be countersigned by the Divisional Forest Officer and sent to Accountant General.
- The Divisional Forest Officer should send a list of Cheques drawn (Consolidated treasury issues) in Form F.A 2 to the District Trasury Officer immediately after closure of accounts for the month for verification and return.

78. Application for advance:-

A fund application in Form No.23 for works will be made by the Forest Range Officer to the Divisional Forest Officer for the advances required in connection with the Works to be executed. No fund application shall be made for pay and allowances of establishment.

79. Voucher:-

(1) All payments must be supported by vouchers in the following forms:-

1. Challan for payment of money into the A.P.T.C. Form 9 and 10

treasury or bank.

2. Bill for pay and fixed allowances or A. P. T. C. Form 42.

leave salary of Gazetted Government servants.

3. Traveling allowance bill for a gazetted Government A. P. T. C. Form 43.

Servants.

4. Detailed pay bill of permanent and A. P. T. C. Form 47.

Temporary establishment.

5. Traveling allowance bill of A. P. T. C. Form 52.

Non-gazetted Establishments.

6. Fully vouched contingent bill. A.P.T.C. Form 52.

7. Muster Roll. Form F.A. XI.

8. First and final bill. Form F.A. II.

9. Running account bill. Form F.A. III.

10. Hard receipt. Form F.A. IV.

(2) The contingent and works vouchers in support of payments exceeding Rs.250 shall be sent to the Accountant General and other vouchers recorded in the Office duly cancelled.

(3) All vouchers for payments, including advances, must bear dates of payments, and with exception to sub-vouchers to F.A. IX, Andhra Pradesh Accountant Code, Vol.III, and to contingent bills, they must be passed by the Divisional Forest Officer. who there by assumes the responsibility for the Charge.

(4) The head of Services and the budget sub-head to which the item relates should be noted on each voucher, sent to the Accountant- General.

- Disbursement Certificates are required on all vouchers.

80. Pay and Allowances:-

- The Divisional Forest Officers and other drawing and disbursing officers in the Forest Department have to present bills in treasury and get payments with effect from 1.4.89, vide G.O. Ms. No. 337 E.F.E. S&T (For. III) Department, dated: 19.12.1988. The pay bills, T.A. bills, contingent bills, loans and advances have to be passed by the Divisional Forest Officers and other drawing officers before they are presented in the treasury.
- In respect of Range establishment bills, the Range Officers will prepare the bill and submit them to the Divisional Forest Officer to pass them, these bills will be presented by Range Officers in the treasury for receiving the payments.

81. Travelling Allowance Bills:-

Travelling Allowance bills of Officers of Indian and Andhra Pradesh Forest Service, below the rank of a Conservator, are subject to counter signature by Conservator with reference to Article 82 (a) Andhra Pradesh Financial Code, Vol. I and Rule 3 of the Andhra Pradesh Travelling Allowance Rules. The travelling allowance bills of gazetted Officers working directly under the Prl. Chief Conservator will be countersigned by Chief Conservator of Forests. The travelling allowance bills of Conservators may be paid without countersignature. The travelling allowance bills of Officers subordinate to the Divisional Forest Officer; excepting those referred to above, will be submitted for countersignature of Divisional Forest Officer, before they are presented in the treasury.

82. Transaction with public departments:-

Adjustments with other department and Government in respect of supplies made or services rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 of A.P Account Code Vol. I and Art. 242 in A.P. Account Code, Vol. III, See also Art, 115 of A.P. Financial Code, Vol. I. A bill in Form No. 24 in triplicate should be sent to the Officer to whom supply has been made.

83. Advance to Contractors:-

- Advance to Contractor of Sum of Rs. 2,000 or over require the previous sanction of the Conservator. The recovery of advances so sanctioned must be reported to the Conservator on completion.
- Assistant Conservators and Rangers are empowered to give advances to Contractors on their own responsibility upto a limit of Rs. 2,000 for each individual.
- The Dy. Range Officers, Foresters are similarly empowered to give advance upto a limit of Rs. 500 and Rs. 300 respectively. As a rule a second advance should not be paid to any Contractor until at least 75 percent of the advance granted previously has been recovered from him by work done. The officers and subordinate concerned will be held personally responsible to make good such advances granted by them as may become irrecoverable. Foresters, Dy. Range Officers and Rangers should send copies of their orders sanctioning advances to Rangers and Divisional Forest Officers respectively and these officers should satisfy themselves of the necessity for the advance in each case.

84. Advance to disbursers:-

- The rules relating to Forest advances are contained in Article 257, Andhra Pradesh Financial Code Vol. I. The maximum advances ordinarily allowable are as follows.

1. Asst. Conservators of Forests. Rs. 10,000

and Range Officers.

2. Dy. Range Officers. Rs. 2,000

3. Foresters Rs. 1,000

4. Electrical Supervisor. Rs. 1,000

5. Saw Mill operator (Mechanic) Rs. 500

6. Wood workshop Assistant. Rs. 500

7. Other forest subordinates Rs. 100

below the rank of Foresters

at the discretion of Divisional

Forest Officer.

8. Manager's of Conservator of Rs. 500

Forest Officer.

9. Superintendents in division Rs. 200

and Clerks.

(2) The figures given above denote the limits within which it is desirable to keep advances, but except in the case of advances to ministerial staff for contingent expenses, these limits may be exceeded under the sanction of the Conservator of the circle whenever special requirement of any locality of execution of large works necessitate a larger advances.

85. Irrecoverable advances:-

Should any portion of a forest advances prove irrecoverable, the amount may be written off under proper sanction see part.III of Appendix-20, Andhra Pradesh Financial Code, Vol.II. Such amounts should be debited to the head "Miscellaneous" in the accounts.

86. Posting in ledger:-

(1) Subject to the exemptions noted in local ruling 4 (d) under Article 257, Andhra Pradesh Account Code, Vol.III, all advances to contractors and disbursers, whether made by the Divisional Forest Officer himself or by his subordinates, must be entered in the Divisional ledger, and duly attested by him.

(2) Similarly all the advances to contractors and disbursers made by the Rangers or by his subordinates must be entered in the Range ledgers, and duly attested by him.

87. Record of monthly revenue and Expenditure:-

A register in Form No.25 showing the monthly revenue and expenditure under each budget head for each Range and for the Divisional Office will be maintained by the Divisional Forest Officer.

88. Duties of the Accountant – General:-

(1) The duties of the Accountant – General in regard to accounts and audit are governed by the provisions of the Government of India (Audit and Accounts) order, 1936 and the rules contained in the Audit Code. In relation to forest accounts, his duties are principally as follows:

a) To conduct the monthly accounts submitted by the Divisional Forest Officer and Conservators.

b) To conduct the audit of forest accounts against the total budget grants.

c) To inspect the forest accounts of Divisional Forest Offices and review carefully

ledger accounts of advance and recoveries and receipts (including rents) and stores of Divisional Forest Offices

The periodicity of audit will be annual.

(vide G.O.Ms.No.509 Agriculture dt, 18.3.1958).

- All points noticed by the Accounts General during inspection will be included in an inspection report which will be forwarded to the Divisional Forest Officer concerned for necessary action. The inspection report (in original) will be returned to the Accountant General through the Conservator with in two months of their receipt to the Divisional Forest Officer. Important points in the inspection reports which are not settled to the satisfaction of the Conservator and the Accountant General will be reported to the Prl.Chief Conservator.

89. Duties of Chief Accounts Officer and Accounts Officers :-

(1) The Chief Accounts Officer situated at Hyderabad would act as advisor to Prl. Chief Conservator on all matters relating to Forest Accounts, loans, and advances, internal Audit, and pension cases. Besides he is also responsible for coordination and monitoring the work of internal Audit Reports of Accounts Officers.

(2) The Accounts Officers shall inspect cash accounts timber accounts, and stores of Divisions and Circle. The Accounts Officers during their internal audit upto date. They shall also conduct classes to ministerial staff and field Officers on any one day during their Audit highlighting, the various provisions of Treasury and Financial Code so as to ensure proper maintenance of Accounts.

The Accounts Officer shall include only major irregularities in his annual report, minor irregularities should be got rectified. The Accounts officer should appraise of the result of his inspection to the Conservator concerned. He should also guide the Range Clerks, Division Accountant and Range Officers in proper maintenance of Accounts.

90. Objection Statement of Accountant General :-

Any items objected to or returned by the Accountant General will be entered in an objection statement which will be forwarded to the Divisional Forest Officer concerned for necessary action. The statement (in original) will be returned to the Accountant General within a fortnight after receipt by the Divisional Forest Officer through the Conservator, furnishing comprehensive report which he self-explanatory in a manner that the objection raised by the Accountant General is fully answered.

91. Summary of Revenue and expenditure:-

- The Prl. Chief Conservator will send an Assistant of his office to the Accountant General Office with the departmental registers every month on a date fixed by the Accountant- General. The Assistant with the assistance of the Accountant – Generals staff compare the departmental figures with those recorded in Accountant General's books. A statement of discrepancies will be prepared in duplicate and analyzed in two

columns, one showing the adjustments to be made in the Accountant – General’s books and the other showing the adjustments to be made by the Prl. Chief Conservator. The Accountant – General Office will keep one copy. The Assistant will take the other copy to his office where necessary adjustments will be effected in the Departmental registers. The Prl. Chief Conservator should inform the Accountant – General that this has been done. The Accountant – General will likewise make necessary adjustments in his books and inform the Prl. Chief Conservator that he has done so. The latter will then send a certificate to the Accountant – General stating that the figures in his registers have been reconciled with those in book of the Accountant General.

- The accountant General, will also furnish the Prl. Chief Conservator and Conservator’s not later than the 30 th June with a statement showing the March final figures of receipts and expenditure for the past year in order to enable them to have correct figures for the preparation of the budget and annual summary of revenue and expenditure.

92. Accountant General not to modify Code forms without reference to Prl. Chief Conservator of Government.

The Accountant General may, from time to time issue circulars in connection with the control and audit of forest accounts, but the forms prescribed by the Code should not be modified nor should new forms be introduced without previous reference to the Prl. Chief Conservator and Government. Copies of all circulars issued by Accountant General will be forwarded to the Prl. Chief Conservator and to Conservators.

93. Objection Statement of Divisional Forest Officer :-

On the date fixed by the Divisional Forest Officer under local ruling under Art. 266 Andhra Pradesh Account Code, Vol - III, the Rangers will close their performed Cash books and will neatly tear out and send to the Divisional Forest Officer duplicate Copies prepared by Carbon paper.

94. Objection Statement of Divisional Forest Officer :-

The omissions and commissions in the Monthly Range Cash Account if any, should be recorded in objection statement in the following form.

Sl_No	Receipt or payment voucher No.	Nature of receipt or payment	Nature of objection	R.O’s reply	Orders of D.F.O.
1.	2.	3.	4.	5.	6.

The above statement should be communicated to the Range Officer in duplicate for rectification of the mistakes pointed out in accounts and for submitting replies to the divisional Forest Officer, with in 10 days from the date of receipt of objection statement.