

FOREST COMPILATION MANUAL

PREFACE

This manual is mainly for the guidance of the members of Forest Compilation Sections for the efficient discharge of their duties. It embodies the details of the procedure to be followed in this office in respect of Forest Compilation. It also contains details regarding accounting of receipts and payments made on behalf of Government of Tamil Nadu and Ministries and Departments of Government of India and their eventual adjustment by this Office and Forest Divisions.

The instructions in the Manual are supplementary to those laid down in the various Codes and Manuals issued by the Comptroller and Auditor General of India and other competent authorities.

Staffs are expected to be thoroughly conversant with the procedure laid down in this Manual and ignorance thereof will not be accepted as a justification for departing from the provisions or for omitting to carry out the directions contained therein.

Suggestions either in the nature of amendments to or of rectifications of omissions in the Manual is welcome and should be brought to the notice of the Pr. Accountant General.

Chennai

Dated 2/01/2015

S.SNEHALATHA

Principal Accountant General(A&E)

FOREST COMPILATION MANUAL

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FOREST COMPILATON MANUAL

CHAPTER – I – GENERAL

1.01 INTRODUCTION

In the early days of British rule in India the accessible forests in the country were subjected to large scale felling of valuable timber trees for meeting the requirements of the Navy and the British Empire. While the uninterrupted exploitation of the forests was going on, it was relieved by the foreign rules that the forests would not be that inexhaustible as to meet the requirements of mankind forever. The need for conservation, introduction of systematic working and regeneration measures was recognized and steps were taken to organize forest departments in the various provinces. As a result the forest administration in Tamil Nadu State has been in force for the last hundred and twenty five years. The first Conservator of Forests was so designated in Tamil Nadu state in 1806. The post was, however, abolished after a lapse of nearly twenty years for administrative reasons. The activities of the forest administration were nevertheless going on. The Govt. of Tamil Nadu appointed Dr.Cleghora as its first regular Conservator of Forests in 1856.

The forest department itself became a separate entity of the Government of Tamil Nadu only from 1919, when Mr. Cox was appointed as the first Chief Conservator of Forest.

1.02 ORGANISATION OF THE FOREST DEPARTMENT

The forest policy of the Government of Tamil Nadu as enunciated in the Policy note and performance budget for 1981-82 placed before the legislature is:

1. To increase the proportion of forest areas from 16.84 to 23.1 percent in the immediate future and to 33 per cent ultimately.
2. To meet the demands of raw materials for paper pulp, rayon, staple fiber and other forest based industries.
3. To meet the demands of the public in regard to timber, firewood and other products.
4. To intensify research on important aspects of Forestry.
5. To conserve and develop the wildlife resources.
6. To understand and maintain a periodic inventory of forest resources and to monitor the development activities.
7. To evolve a system of balanced and complementary land use;

8. To check and reverse denudation of mountainous regions and also to prevent soil erosion and the invasion of sea lands of coastal tracts.

9. To establish tree groves and forests in every village, small town and city to balance the local physical and climatic conditions and for the products they yield.

10. To ensure sustained supply of timber, industrial wood and other forests produce.

The Administrative head of the department is the Principal Chief conservator of Forests. There are three additional Chief Conservators of Forests. The Principal Chief Conservator of Forests is assisted by a Chief Accounts Officer and an Accounts Officer in matters relating to accounts.

1.03 FUNCTIONS OF CHIEF ACCOUNTS OFFICER/ACCOUNTS OFFICER:

The Chief Accounts Officer is in charge of the supervision of the accounts section of the Office of the Principal Chief Conservator of Forests. The work relating to budget, finance and accounts including public accounts committee reports is entrusted to the accounts sections. The accounts sections are also responsible for conducting internal audit of the accounts of the Circle and division offices annually, through three internal audit parties (One permanent and two temporary). The internal audit system is mainly intended to help the circles and divisions in the proper maintenance of accounts and to see that no procedural irregularity occurs and if any has occurred, to spot it out without delay. The internal audit party has to critically verify the transactions, particularly with reference to works and procedural defects and to attend to the settlement of old outstanding objections in the internal audit reports. The strength of the internal audit party is 1 Superintendent and 3 Assistants.

The Chief Accounts Officer/Accounts Officer is in charge of the supervision and finalization of the interanal audit report of the circle and division officers. He is also responsible for settling the audit objections raised by the Accountant General by correspondence and by attending public accounts committee meetings.(vide G.O.Ms.No.436/F&F/dated9.5.79 and G.O.Ms.No,187/F&F dated .3.80).

1.04 LIST OF DIVISIONS AS ON 1/1/2014:

	NAME OF THE CIRCLE	Sl.No.	CODE	DIVISIONS
1	CONSERVATOR OF FORESTS, CHENNAI	1	004	
		2	033	DISTRICT FOREST OFFICER, URBAN FORESTY, CHENNAI
		3	041	DIVISIONAL FOREST OFFICER , INTERPHASE FOREST DIVISION, THIRUVELLORE
		4	044	DIVISIONAL FOREST OFFICER , CHENGALPET@KANCHIPURAM
		5	056	DIVISIONAL FOREST OFFICER , SOCIAL FORESTY, CHENGALPET

2	CONSERVATOR OF FORESTS , COIMBATORE	6	005	
		7	030	DIVISIONAL FOREST OFFICER, COIMBATORE
		8	035	DIVISIONAL FOREST OFFICER , GUDALUR
		9	046	DIVISIONAL FOREST OFFICER, NILGRIS(NORTH)
		10	047	DIVISIONAL FOREST OFFICER , NILGRIS(SOUTH)
3	CONSERVATOR OF FORESTS, MADURAI	11	006	
		12	029	DIVISIONAL FOREST OFFICER, AGRO FORESTRY RESEARCH DIVISION, MADURAI
		13	045	DIVISIONAL FOREST OFFICER , MADURAI
		14	079	DIVISIONAL FOREST OFFICER , THENI
		15	102	SOIL CONSERVATION OFFICER, VARSHANADU, THENI
		16	174	DIVISIONAL FOREST OFFICER , WILDLIFE SANCTUARY, MEGAMALAI, THENI
4	CONSERVATOR OF FORESTS, SALEM	17	007	
		18	021	DIVISIONAL FOREST OFFICER , ATHUR
		19	040	DIVISIONAL FOREST OFFICER , INTERPHASE FOREST DIVISION, SALEM - II
		20	052	DIVISIONAL FOREST OFFICER , SALEM
		21	101	SOIL CONSERVATION OFFICER , METTUR SOIL CONSERVATION SCHEME, SALEM
5	CONSERVATOR OF FORESTS , TIRUCHI	22	013	
		23	059	DIVISIONAL FOREST OFFICER , SOCIAL FORESTRY, PUDUKOTTAI
		24	065	DIVISIONAL FOREST OFFICER SOCIAL FORESTRY , TRICHY
		25	078	DIVISIONAL FOREST OFFICER , THANJAVUR
		26	084	DIVISIONAL FOREST OFFICER , TRICHY
		27	097	FOREST ENGINEER, TRICHY
		28	106	WILD LIFE WARDEN, NAGAPATTINAM
		29	138	DIVISIONAL FOREST OFFICER , PERAMBALUR
		30	139	DIVISIONAL FOREST OFFICER , TIRUVARUR
		31	171	DIVISIONAL FOREST OFFICER , TERRITORIAL DIVISION, ARIYALUR

6	CONSERVATOR OF FORESTS , VELLORE	32	014	
		33	067	DIVISIONAL FOREST OFFICER ,, SOCIAL FORESTRY, VELLORE
		34	080	DIVISIONAL FOREST OFFICER , TIRUPATTUR
		35	085	DIVISIONAL FOREST OFFICER , VELLORE
		36	172	DIVISIONAL FOREST OFFICER , TIRUVANNAMALAI NORTH
		37	173	DIVISIONAL FOREST OFFICER , TIRUVANANMALAI SOUTH
7	FIELD DIRECTOR, PROJECT TIGER, THIRUVANDRUM	38	096	
		39	094	DEPUTY DIRECTOR, PROJECT TIGER, AMBASAMUDRAM
		40	137	DEPUTY DIRECTOR, WILD LIFE WARDEN, KALAKKAD
8	CHIEF CONSERVATOR OF FORESTS & DIRECTOR, TAMILNADU FOREST ACADEMY, COIMBATORE	41	098	
		42	099	CHIEF CONSERVATOR OF FORESTS AND PRINCIPAL, TAMILNADU FOREST TRAINING COLLEGE, VAIGAI DAM
9	CONSERVATOR OF FORESTS (RESEARCH), CHENNAI	43	117	
		44	089	DEPUTY CONSERVATOR OF FORESTS., SOCIAL FORESTY RESEARCH INSTITUTE, KOLAPAKKAM
		45	130	DEPUTY CONSERVATOR OF FORESTS, INDUSTRIAL WOOD(RESEARCH), MUKKOMBU, TRICHY
10	CONSERVATOR OF FORESTS ,TIRUNELVELI	46	124	
		47	043	DIVISIONAL FOREST OFFICER ,
		48	064	DIVISIONAL FOREST OFFICER , SOCIAL FORESTRY, TIRUNELVELI
		49	082	DIVISIONAL FOREST OFFICER , TIRUNELVELI
		50	116	DIVISIONAL FOREST OFFICER , TUTICORIN
11	DIRECTOR , ARIGNAR ANNA ZOOLOGICAL PARK, VANDALUR	51	125	

		52	104	WILD LIFE WARDEN, CHENNAI
		53	143	ADDITIONAL DIRECTOR, NIGHT SAFARI PROJECT. ARIGNAR ANNA ZOOLOGICAL PARK, VANDALUR
12	CONSERVATOR OF FORESTS , VIRUDHUNAGAR	54	131	
		55	061	DIVISIONAL FOREST OFFICER , SOCIAL FORESTRY, SIVAGANGA
		56	066	DIVISIONAL FOREST OFFICER , SOCIAL FORESTRY, VIRUDHUNAGAR
		57	103	WILDLIFE WARDEN, SRIVILLIPUTTUR
		58	105	WILDLIFE WARDEN, GULF OF MANNAR, RAMNAD
		59	175	DIVISIONAL FOREST OFFICER , TERRITORIAL DIVISION, RAMNAN
		60	176	DIVISIONAL FOREST OFFICER , TERRITORIAL DIVISION, SIVAGANGA
13	CONSERVATOR OF FORESTS , DHARMAPURI	61	127	
		62	031	DIVISIONAL FOREST OFFICER , DHARMAPURI
		63	036	DIVISIONAL FOREST OFFICER , HARUR
		64	037	DIVISIONAL FOREST OFFICER , HOSUR
		65	038	DIVISIONAL FOREST OFFICER , INTERPHASE FOREST DIVISION, DHARMAPURI
		66	100	SOIL CONSERVATION OFFICER , METTUR SOIL CONSERVATION SCHEME. DHARMAPURI
14	CONSERVATOR OF FORESTS , DINDIGUL	67	128	
		68	022	DISTRICT FOREST OFFICER , KODAIKANAL
		69	027	DIVISIONAL FOREST OFFICER , CRASH PLANTATION DIVISION, KARUR
		70	032	DIVISIONAL FOREST OFFICER , DINDIGUL
		71	071	DIVISIONAL FOREST OFFICER , SIRUMALAI INTERPHASE FOREST DIVISION, DINDIGUL
15	CONSERVATOR OF FORESTS , ERODE	72	129	
		73	034	DIVISIONAL FOREST OFFICER , ERODE
		74	053	DIVISIONAL FOREST OFFICER , SATHYAMANGALAM
		75	091	DEPUTY CONSERVATOR OF FORESTS, BAMBOO ESTATE, SATHYAMANGALAM
		76	114	DIVISIONAL FOREST OFFICER ,INTERPHASE

				FOREST DIVISION, NAMAKKAL
16	PRINCIPAL AND CHIEF CONSERVATOR OF FORESTS , CHENNAI	77	133	
		78	192	ADDITIONAL PRINCIPAL CHIEF CONSERVATOR OF FORESTS, PROJECT TIGER, COIMBATORE
		79	193	DIVISIONAL FOREST OFFICER AND DEPUTY DIRECTOR, SATHYAMANGALAM TIGER RESERVE, HASSANUR DIVISION, HASSANUR
17	CONSERVATOR OF FORESTS , VILLUPURAM	80	134	
		81	042	DIVISIONAL FOREST OFFICER , KALLAKURICHI
		82	068	DIVISIONAL FOREST OFFICER , CUDDALORE
		83	086	DIVISIONAL FOREST OFFICER , VILLUPURAM
		84	115	DIVISIONAL FOREST OFFICER , INTERPHASE FOREST DIVISION, KALLAKURICHI
18	FOREST EXTN. CIRCLE, NORTH REGION, CHENNAI			
	CONSERVATOR OF FORESTS ,(FOREST EXTN), KOLAPAKKAM	85	135	
		86	118	FOREST EXTENSION OFFICER, KRISHNAGIRI
		87	144	FOREST EXTENSION OFFICER , MEDVAKKAM, CHENNAI
		88	145	FOREST EXTENSION OFFICER KANCHEEPURAM
		89	146	FOREST EXTENSION OFFICER , TIRUVALLUR
		90	147	FOREST EXTENSION OFFICER , VELLORE
		91	148	FOREST EXTENSION OFFICER , TIRUVANNAMALAI
		92	149	FOREST EXTENSION OFFICER , CUDDALORE @ NEYVELI
		93	150	FOREST EXTENSION OFFICER , VILLUPURAM
		94	151	FOREST EXTENSION OFFICER , THANJAVUR
		95	152	FOREST EXTENSION OFFICER , NAGAPATTINAM
		96	169	FOREST EXTENSION OFFICER , TIRUVARUR
19	FORESTY EXTN. CIRCLE, CENTRAL REGION, SALEM	97	177	
		98	120	FOREST EXTENSION OFFICER , TRICHY

		99	153	FOREST EXTENSION OFFICER, KARUR
		100	154	FOREST EXTENSION OFFICER, SALEM
		101	155	FOREST EXTENSION OFFICER, ERODE
		102	156	FOREST EXTENSION OFFICER, PERAMBALUR
		103	157	FOREST EXTENSION OFFICER, NAMAKKAL
		104	158	FOREST EXTENSION OFFICER, DHARMAPURI
		105	159	FOREST EXTENSION OFFICER, NILGIRIS
		106	160	FOREST EXTENSION OFFICER COIMBATORE
20	FORESTY EXTN. CIRCLE, SOUTHERN REGION, MADURAI			
		107	178	CONSERVATOR OFFORESTS, MADURAI, FOREST EXTN. SOUTHERN REGION MADURAI
		108	119	FOREST EXTENSION OFFICER, TIRUNELVELI
		109	121	FOREST EXTENSION OFFICER, MADURAI
		110	161	FOREST EXTENSION OFFICER, DINDIGUL
		111	162	FOREST EXTENSION OFFICER, THENI
		112	163	FOREST EXTENSION OFFICER, TUTICORIN
		113	164	FOREST EXTENSION OFFICER, SIVAGANGA
		114	165	FOREST EXTENSION OFFICER, RAMNAD
		115	166	FOREST EXTENSION OFFICER, VIRUDHUNAGAR
		116	167	FOREST EXTENSION OFFICER, KANYAKUMARI
		117	168	FOREST EXTENSION OFFICER, PUDUKOTTAI
21	CHIEF CONSERVATOR OF FORESTS, WORKING PLAN, COIMBATORE	118	110	
22	CONSERVATOR OF FORESTS , WORKING PLAN, TRICHY	119	112	
23	CONSERVATOR OF FORESTS ,WORKING PLAN, VELLORE	120	113	
24	CONSERVATOR OF FORESTS ,RESEARCH CIRCLE, KOLAPAKKAM, CHENNAI	121	136	
25	CONSERVATOR OF FORESTS AND FIELD DIRECTOR ,MUDUMALAI	122	107	

	TIGER RESERVE, POLLACHI			
		123	142	DEPUTY.DIRECTOR, MUDUMALAI TIGER RESERVE, POLLACHI
26	CONSERVATOR OF FORESTS & FIELD DIRECTOR, ANAMALAI TIGER RESERVE, POLLACHI	124	108	
		125	140	DIVISIONAL FOREST OFFICER ,, TIRUPUR FOREST DIVISION, ANAMALAI TIGER RESERVE,UDMALPET
		126	141	DEPUTY DIRECTOR, ANAMALAI TIGER RESERVE , POLLACHI
27	CONSERVATOR OF FORESTS , GENETICS, COIMBATORE	127	092	
		128	122	MODERN NURSERY, DHARMAPURI
28	CHIEF CONSERVATOR OF FORESTS ,& VIGILANCE,NORTHERN GROUP, CHENNAI			
		129	179	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, CHENNAI
		130	180	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, VELLORE
		131	181	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, DHARMAPURI
		132	182	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, SALEM
		133	183	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, ERODE
		134	184	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, COIMBATORE
		135	185	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, OOTY
29	CHIEF CONSERVATOR OF FORESTS ,& VIGILANCE, SOUTHERN REGION, CHENNAI			
		136	186	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, VILLUPURAM
		137	187	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD,TRICHY
		138	188	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD. DINDIGUL

		139	189	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD,MADURAI
		140	190	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, VIRUDHUNAGAR
		141	191	ASSISTANT CONSERVATOR OF FORESTS, FOREST PROTECTION SQUAD, TIRUNELVELI

1.05 NATURE OF WORK – FOREST COMPILATION SECTION-I (FC-I)

The Monthly Forest Accounts from 101 Forest Divisional Officers are received in FC-1 section for preliminary check and onward transmission to FC-II section for compilation. FAX messages are issued to the divisions for obtaining monthly Forest Accounts if not received by the due date (i.e. the 14th of the first succeeding month). The divisions are also contacted over the phone to obtain the accounts by fax to avoid exclusion.

Check of Forest Accounts: The classification check of vouchers received with the List of Payments of Accounts from 101 Forest Divisions is performed. In respect of non receipt of the vouchers entries are made in the Objection Book and correspondence is initiated to obtain the wanting vouchers.

The vouchers required by Audit are transmitted to FAD section after classification check. The IFS Pay Bills, TA bills are transmitted to CASS-1 and CASS-II. The debit vouchers and credit schedules relating to GPF and AISPF received from 101 Forest Divisions are transmitted to GPF 45 section and GAD-1 section respectively. The schedules relating to Postal Life Insurance, Group Insurance scheme are transmitted to AC-IV section. The debit voucher and credit schedules relating to All India services are supplies to LA section from FC-1 section.

1.06 NATURE OF WORK OF FOREST COMPILATION SECTION – II (FC-2)

The following items of work are done by FC-2 section:

1. Receipt of Forest Monthly Accounts (40 Divisions) and Sub-Account-5(31 Treasuries+10 PAOs)
2. Preliminary verification of monthly accounts
3. Compilation of Forest monthly accounts and Sub-Account-5 thro' VLC module

4. Rectification of Accounts thro' Transfer Entry
5. Reconciliation of Accounts with Forest Divisions
- 6 Classification checks of Accounts
7. Maintenance of various records and registers as required by the Forest Manual and Circulars
8. Annual review on working of Forest Divisions
9. Submission of Stock paras required by AAD for Finance and Appropriation Accounts
10. Forwarding of vouchers/Accounts of FAD and GAP for audit
11. Forwarding of GPF schedules/debit vouchers to Funds Section
12. Check of Treasury Accounts (SA-5) with List of Payments
13. Addressing Forest divisions for timely submission, proper format and correctness of Monthly Forest accounts.
14. Execution of Annual adjustments relating to Finance and Appropriation accounts.
15. Submission of various reports as per the requirement of the Forest Manual, MGP, etc.

Note-1: Consequent on the introduction of Letter Of Credit system delinking salary and other Establishment related payments in the Forest Department w.e.f. 1/4/2012, formation of new 26 Forest Divisions, transfer of work of maintenance of four broadsheets from Fc2 to PWC group, the following works were transferred to FC2 section.

1. The Divisional accounts, vouchers, objection book related Registers relating to the following 28 divisions were transferred from FC-1 to FC-2

- 1 COF, Vellore
- 2 DFO, Gudalur
3. DFO Kallakurichi
4. DFO Chingleput @ Kancheepuram
- 5 DFO Nilgiris (North)
6. DFO (South)

7. DFO Sivaganga Territorial Circle
8. DFO Villupuram
9. COF Dindigul
10. COF Villupuram
11. DFO Ramanathapuram Territorial Circle
12. DFO Tirupathur
13. Dy. COF. Bamboo Estate Gopichettipalayam
14. W.L.W. Nagapattinam
15. C.C.O.F & Field Director, Mudumalai Tiger Reserve, Ooty.
16. F.E.O. Madurai @ Arasanur
17. Modern Nursery Dharmapuri
18. COF Virudhunagar
19. DFO Perambalur
20. DFO Vellore
21. F E O F E D Krishnagiri
22. F E O Karur
23. F E O Virudhunagar
24. F E O Thoothukudi
25. DFO Hosur
- 26 DFO Ariyalur Division
27. Director,AAZP,Vandalur,Chennai
28. DFO,Megamalai,WL Santuary Theni

ii) The work relating to all the Treasury Accounts of SA5 sent to this office by District Treasury and PAOs including collection and transfer of vouchers viz., GPF Debit vouchers to other sections.

iii) Hereafter all the Consolidated Reports relating to General Unit done by FC1 are transferred to FC2 viz., Statement containing belated receipt of monthly accounts,

replies furnished to IAD, Director of Inspection, Surprise check by IAD, Secret Service Expenditure, vouchers impounded Statistics Report, Quarterly Report, Full want vouchers, part want vouchers i.e., those vouchers kept under objection book and any other report to be furnished to the Controlling Section. The details pertaining to the Divisions dealt with by FC1 section will be furnished to FC2.

Note-2:

In consequence to the formation/addition of 31 new Forest Divisions, redistribution of works between FC-I and FC-II and subsequent orders of Pr.AG dated 6/6/2012, the work of maintenance of Broadsheets is transferred to the PWC group w.e.f. 1/4/2012 as detailed below:

Broadsheet	Duties/Responsibilities
8782-103-AA-I-Remittance	Watching the receipt of S.S.W.Ts, Maintenance of Broadsheet for 8782-I-Remittances - submission of Report on Review of Balance to the Book Section. Correspondence regarding the Non-receipt of Schedules and details regarding the discrepancies to clear the differences in ledger accounts
8782-103--AB-II-Cheques And 8782-103-AD-O.R	Watching the receipt of S.S.W.Ts, Maintenance of Broadsheet for 8782-II Cheques & III-O.R and submission of Report on Review of Balance to the Book Section. Correspondence regarding the Non-receipt of Schedules and details regarding the discrepancies to clear the differences in ledger accounts
8550-00-101-AA-Forest Advance	Maintenance of Broadsheet for 8550-Civil Advance and - Correspondence regarding the non-receipt of Schedules and details regarding the discrepancies to clear the differences in ledger accounts.
8443-00-109-AA-Forest Deposit	Maintenance of Broad sheet for 8443-109-Forest Deposits – Correspondence regarding the non-receipt of schedules and details regarding the discrepancies to clear the differences in ledger accounts.

Note-3:

As per the G.O.(Ms)No.4 dt.22/1/2013 from Environment and Forest (FR-14) Dept. the following 13 Forest Protection Squads each headed by an officer in the rank of Assistant Conservator of Forests have been newly formed under the Protection and Vigilance Wing of the Forest Department:

Sl.No.	Name of the Forest Division
1	Forest Protection Squad, Chennai
2	Forest Protection Squad, Vellore
3	Forest Protection Squad, Dharmapuri
4	Forest Protection Squad, Salem
5	Forest Protection Squad, Erode
6	Forest Protection Squad, Coimbatore
7	Forest Protection Squad, Ooty
8	Forest Protection Squad, Villupuram
9	Forest Protection Squad, Trichy
10	Forest Protection Squad, Dindigul
11	Forest Protection Squad, Madurai
12	Forest Protection Squad, Virudhunagar
13	Forest Protection Squad, Tirunelveli

CHAPTER II

GENERAL ARRANGEMENT OF FOREST COMPILATION BRANCH

2.01 Office Arrangement, Constitution and Control

The work of Forest Accounts Compilation is done in two section viz., FC-1 and FC-2 under the control of Sr.Accounts Officer. This is a part of the Accounts wing headed by Dy. Accountant General (Accounts).

2.02 Regulation of strength of FC sections from time to time:

The strength of the FC section is determined in accordance with the orders issued by H.Qrs. from time to time fixing the standard for various items of work.

Staff requirements for the succeeding year are provided for in the budget estimate. Forest Department is addressed once in a year in advance for information regarding Divisions which are (i) likely to be continued in the succeeding year, (ii) likely to be created during the subsequent year and (iii) likely to be abolished during the succeeding year. The staff requirements for any periodical or seasonal type of work should be assessed and intimated to the Establishment Section in time for incorporation in the budget estimates. The staff thus provided for should be subject to review at periodical intervals with reference to the average number of vouchers actually received. For this purpose the Voucher Statistics Register of several Divisions should be kept posted upto date by the Forest Compilation Section.

Accounts Officer:

The Accounts Officer is responsible for the satisfactory working of the sections entrusted to him. His functions are maintenance of discipline, management and supervision of forest accounts compilations.

Assistant Accounts Officer:

The AAO is personally responsible for the efficiency and performance of the work of his/her section as a whole. In particular he/she should ensure that

- i. There is no undue delay in the receipt of accounts, vouchers, etc. (para 20.48 of M.S.O.A.G(A&E)).
- ii. There is no delay in passing the accounts for booking, after necessary preliminary scrutiny (para 8.18 of MSO.A&E.Vol-I).
- iii. No item in the suspense schedules remains outstanding, for more than a reasonable period.
- iv. Reference and other correspondence arising in the sections are properly disposed off.
- v. Papers etc. received in the sections is properly distributed (all letters etc. in the sections should be properly perused and initialed by the Asst. Accounts Officer before distribution).
- vi. The desks of the Accountants are inspected once in a month between the 10th and 15th with a view to seeing that the disposal of papers is not unduly delayed.
- vii. The Calendar of returns, monthly arrears reports and Sections Officer Note book are submitted before due dates to the Branch Officer concerned.

Sr.Accountants/Accountants:

The Sr.Accountants/Accountants are primarily responsible for all the works connected with the check of accounts of the divisions allotted to them. The following are some of the important duties of Sr.Accountants/Accountants.:

- i. Watching the receipt of all accounts and other returns on the due dates (Monthly Accounts - 14th of succeeding month. Estt. Vouchers and dockets – 20th of succeeding month, S.S.W.T. 25th of succeeding month) and issuing urgent reminders or FAX when the documents are not received on the due date.
- ii. Maintaining in proper condition objection books, Broadsheets and other registers wherever prescribed.
- iii. Disposal of correspondence relating to their unit. Proper filing of letters, safe custody of accounts, vouchers and other documents pertaining to the section.
- iv. Compilation of documents on receipt with the monthly accounts indicates the details of receipt in the register maintained for watching the receipt of monthly accounts.
- v. Conducting the preliminary check of accounts to see that the totals of the two sides of the accounts agree, to check the correctness of the opening cash balance, to check the major head totals with revenue schedules, classified abstract of expenditure with the relevant schedules of works expenditure.
- vi. Checking the work wise figures noted in the schedule of works expenditure with reference to schedule dockets.
- vii. Verifying whether all the vouchers/TEOs listed in the schedule dockets has been received.

- viii. In the case of running account bills, previous payments are checked and necessary encagements made on the bills. Reference to month, schedule docket voucher in which the next payment is made should be given in the previous bills so checked. The Accountants should initial all such encagements.
- ix. To post the land charges voucher in the land charges register.
- x. To send the duplicate copies of schedules, vouchers, etc. to the sections concerned, in the respect of transactions under ISS, 8658 PAO Suspense, 8009 GPF, long term advance under 7610 Loans and Advances, 8782 payment on account of civil.
- xi. To receive the periodical returns and enter the dates of receipt in the respective registers.
- xii. To maintain the register of statistics.

2.03 Distribution of Work between FC-1 and FC-2 Sections.

FC-1

- i. Receipts of monthly accounts along with the vouchers from each of the forest division (101 Divisions) are due by 14th of the succeeding month. In case of non receipt of accounts by due dates, FAX are to be issued to the concerned divisional Officers.
- ii. Within forty eight hours of receipt of accounts, they should be checked and a list of wanting vouchers should be prepared and submitted to the Branch Officer together with draft telegram/FAX addressed to Divisional Forest officers/Conservator of Forests as the case may be calling for the wanting of documents.
- iii. It should be insisted that a list of vouchers not accompanying the monthly accounts is given on the reverse of form FA VII and signed by the divisional officer.
- iv. Preliminary check of monthly cash accounts are detailed in Para 3.05
- v. Maintenance of HBA, MCA, MA, and Computer advances broadsheets (wef. 1/9/2002 the work has been attached to Loans and Advances Section V)
- vi. Deleted
- vii. Preparation and submission of staff proposals relating to the FC Section.

Note: The work of submission of quarterly report relating to Forest Compilation section and preparation of Annual Review of Forest Divisions has been transferred to FC-II section.

FC-II

- i. To maintain the classified abstract showing the details of receipts and charges of Tamil Nadu Forest Divisional Officers acting as Forest Disbursers.
- ii. To compile the small accounts consisting of the forest accounts of Tamil Nadu Forest Divisions.

iii. To maintain the consolidated abstract of receipts and charges of Forest Divisional Accounts.

iv. Deleted.

v. Deleted

vi. Maintaining the Forest Works contingency fund, Appropriation Audit Register.

vii. To deal with matters affecting procedure and issue of circulars to divisions wherever necessary.

viii. Deleted

ix. All important cases should be submitted to Accountant General for orders and information.

x. Maintenance of Broad sheets in respect of (i) 8782 I Remittance (State) . (ii) 8782 II Cheques (State) (iii) 8782 III Other Receipts, (iv) 8443 Civil Deposits (State) and (v) 8550 Civil Advance – 101 Forest Advance.

Note: This work has been transferred to PWC-IV w.e.f. 1/4/2012

xi. Direct reconciliation of Forest Works and Treasury figures in cases where S.S.W.Ts have not been received.

xii. Preparation of Annual Review of Forests Divisions.

xiii). Receipts of monthly accounts along with the vouchers from each of the forest division (40 Divisions) are due by 14th of the succeeding month. In case of non receipt of accounts by due dates, FAX are to be issued to the concerned divisional Officers.

xiv. Within forty eight hours of receipt of accounts, they should be checked and a list of wanting vouchers should be prepared and submitted to the Branch Officer together with draft telegram/FAX addressed to Divisional Forest officers/Conservator of Forests, as the case may be, calling for the wanting of documents.

xv. It should be insisted that a list of vouchers not accompanying the monthly accounts is given on the reverse of form FA VII and signed by the divisional officer.

xvi. Preliminary check of monthly cash accounts are detailed in Para 3.04

xvii. Submission of quarterly report/KRA-form-13 relating to Forest Compilation section

xviii. Check of Treasury Accounts (SA-5) with List of Payments

xix. Classification check of Accounts

The following are the registers maintained in these sections by the Senior Accountants/Accountants to perform their duties in addition to their maintaining purport register and dispatch register.

1. Register to watch the receipt of monthly accounts from forest divisions (common)
2. S.S.W.T Register
3. Accountant Notebook
4. Land charges register
5. Objection Register (vide Chapter VII)
6. Register to watch the receipt of monthly accounts sent to F.A.D section on requisition.

2.04 ACCOUNTANT'S NOTE BOOK

Soon after the receipt of monthly accounts the figures exhibited in the monthly accounts relating to the head 8782 I Remittance, II Cheques, closing balance of cash, 8443 Civil deposits, 8550 Civil Advance, Marriage Advance, 8009 GPF, 8658 PAO Suspense, IT, PLI, CTD Commission, Central Government Insurance Scheme, 8793-I.S.S are noted in the Accountant's note book before handing over the monthly account to booking section for booking. The amount of schedules the details for which are actually available and the amount of vouchers actually available are noted in the Accountant's Note book.

For the amount of schedules and vouchers, to the extent of which are not received in the Accountant General (A&E)'s office, the divisional forest officer of the division should be addressed. The important Govt. orders, Branch orders concerning the functions of FC Branch should also be noted in the Accountant's notebook. The Accountant notebook should be closed and put up monthly on the 25th to section officers and bimonthly to the Accounts Officer.

In the case of closure of a division and merger of the balances of the closed division or divisions, the accountant of the successor division in F.C. sections concerned should keep a note of the transfer of the balances in the Accountant notebook on the analogy of the procedure prescribed for items relating to the head transfer between forest officers. He should pursue the matter with the successor divisions till the balances are incorporated in its accounts.

2.05 REGISTER OF LAND CHARGES:

A register in Form -16 should be kept so that the land award statements which are submitted to the Accountant General under the rules of the Government by officers making the award under the Land Acquisition Act, may be checked. The Gazetted Officer in-charge should review this register once a month and enquire into the causes of delays in the disposal of the statement.

2.06 ISSUE OF AUTHORISATION:

The Accountant General will ordinarily place each Divisional Officer (Divisional Forest Officer) in account with one or more district treasuries within his jurisdiction for the purpose of drawing cheques and may, whenever necessary, place other Forest Officers in account with district treasuries within their respective jurisdictions for the purpose. He will not issue any letter of credit specifying the total amount up to, which the divisional officer may draw, cheques during the month. (SR-54A under TR-16).

A Forest officer who is authorized to draw cheques on a district treasury may also when necessary draw cheques on any sub treasury subordinate to it. (SR-54B under TR-16).

A Divisional Officer may authorize any Sub-Divisional Officer working under him to draw cheques against his own account with a district treasury (including the sub-treasury under it). No separate account shall be opened for a Sub- Divisional Officer so authorized. When the Divisional Officer has issued the necessary letter of authority, the cheques drawn and paid under it shall be charged to his account as if drawn by himself. (SR-55(a) under TR-16 TNTC-Vol-I).

When a conservator of forest considers it necessary for the convenient dispatch of public business that a Divisional Forest Officer be authorized, either temporarily or as a standing arrangement, to draw cheques on a treasury outside the division and makes recommendation accordingly, the Accountant General may sanction such an arrangement. Similarly the Divisional Officer may, if he considers it necessary specially authorize a Forest Officer under him to draw cheques on treasuries situated outside the sub division but within the division. (SR-56 under TR-16 TNTC-Vol-I).

When a new office is formed, the Government will issue an express order to the concerned treasury officer to make payment to the staff of the newly formed officer – Govt.

Memo.No.161532/Codes-II/73-3 Fin. dated 3-4-74 (Note below instructions I under TR17 TNTC Vol I).

CHAPTER – III

COMPILATION OF FOREST ACCOUNTS – SYSTEM OF FOREST ACCOUNTS.

3.01 System of Forest Accounts

The System of Forest accounts is explained briefly as below:

- a) District Forest Officer is responsible for the effective check, Control and correctness of the accounts of his entire division, both in respect of revenue and expenditure.
- b) All revenues realized by the Forest Officer are remitted into the nearest treasury. Funds for expenditure are obtained by the forest officer by means of cheques drawn on treasuries. All sums paid into the treasury by a Forest Officer on his account should be debited to 'Forest Remittances' irrespective of whether a remittance is in cash or by a cheque.
- c) The remittances are entered by the treasuries in a Register in Form TA-12 which may also be used for the purpose of consolidated receipt to be furnished to the Divisional Forest Officer. Funds supplied to forest disbursing officer by means of cheques or otherwise should be entered in a register of 'forest cheques paid' in Form TA 13. The Treasury Officer should verify the monthly list of cheques drawn received from a forest officer and return it after counter signature to that officer without delay. (vide Articles 58 to 102 of Tamil Nadu Account Code Vol - II and local ruling under Article 58 ibid, and subsidiary rules and instructions 11 to 14 under TR 10, Tamil nadu Treasury Code Vol I).
- d) Each forest division forwards monthly two list of payments, the first embodying all payments made on or before the 20th and the second all payments made after the 20th. However, with the concurrence of the Govt. of Tamil Nadu the due dates can be changed. The vouchers relating to the former list will be dispatched to the Accountant General by registered post by the 25th and similarly those relating to the latter list and the classified abstract of receipts and disbursements (FA VII) with necessary appendices, schedules etc and detailed below will be dispatched so as to reach this office on or before the 14th of the month following the month of transaction.

A Classified Abstract of the cash accounts (Form FA-VII) showing for the month

- a) Total revenue and expenditure under each of the prescribed heads of account
- b) The total amount of all cheques drawn
- c) All remittances to treasuries
- d) All advances paid and recovered
- e) All other cash recoveries,
- f) Forest refunds and

g) Receipts and payments on account of other Govt. and Railways.

The following documents and appendices should accompany these accounts:

Documents:

i) S.S.W.T. in Form FA XII (See local ruling under Article 249 of T.N.A.C

ii) Return of cheques drawn duly certified by the Treasury Officer (See Article 267) *ibid.*

iii) Consolidated Treasury Receipts from the Treasury Officer for remittance into the Treasury.

iv) Schedules of receipt and payments on behalf of other Governments and Railways.

v) Return of Rents (form FA VIII)

vi) Schedule of forest Remittances to Treasuries in Form FA(VI-A)

e) The Accounts for March may however be dispatched so as to reach the office of the A.G. not later than the 14th April. March supplementary accounts are not prepared by the forest officers, but corrections if any made in the accounts subsequently should be intimated to the Accountant General so as to reach him not later than the 20th May each year. In order to obviate delay in the submission of the figures relating to the forest department by the A.G to the Finance Department of the State Govt. figures for the accounts of March should be dispatched by the Divisional officers in advance in a separate statement (and if necessary by FAX) not later than the 14th April (Vide LR 2 under Articles 282-297 of Tamil Nadu Account Code Vol. III).

f) The list of payments should be accompanied by vouchers in support of payments for all charges including salaries and travelling allowance, rents, rates and taxes, contingencies etc., in the following forms and also for all items of expenditure adjusted by book transfer with other Governments. All sub vouchers for individual payments exceeding Rs.1000/- (vide G.O.MS.No.AG-II/TM/V/12-5/79/8 dated 30/4/79) included in contingent bills (both counter-signed and non-countersigned shall be attached to the Bills (vide AG-II Circular Lr.No. TM/V/12-5/79-80/312 dt. 4/9/79). In respect of payments for works vouchers up to Rs.1000/- need not be seen by A.G.(A&E).

Challan for payments of money into

The Treasury or Bank : Form 9 & 10 TN Treasury Code Vol II

Bill for pay and fixed allowance of

Leave Salary of Gazetted Government

Servants : Form 42

Travelling Allowance Bill of Gazetted

Government Servants : Form 43

Detailed Pay Bill of Permanent and

Temporary Establishments : Form 47 (as prescribed in the TN Try. Code)

Travelling Allowance Bill of

Non-Gazetted Establishment : Form 52

Contingency Bill : Form 58

Bill for adjustment of revenue derived

For supplies to Public Departments : Form 47 (as prescribed in the TN Forest Code)

First and Final Bill : Form FA II

Running Account Bill : Form FA III

Hand Receipt : Form FA IV

Accounting procedure in respect of Expenditure of the Forest Department met out of Contingency Fund

(i) As soon as sanctions to the advance out of the Contingency Fund are received from the Government, the Chief Conservator of Forests, Chennai will distribute the advance division-wise according to their needs.

(ii) The Drawing Officers of the Forest Department should mark the classification of transactions met out of the advance from the 'Contingency Fund' in red ink in the Forest Cash Books with a view to segregating these transactions clearly from those met out of the Consolidated fund, at the time of compilation of the accounts.

(iii) The total amount of expenditure met out of the Contingency Fund should be distinctly shown under the usual Major head '2406-Forest', '4406- Capital Outlay on Forests' as the case may be under 'Part II – Contingency Fund' in the accounts.

(iv) The items of expenditure met out of the Contingency Fund should be shown in a separate schedule in form FA VII (Classified abstract of cash accounts) of Tamil Nadu Account Code, Volume III, with the same details as in the case of expenditure met from the Consolidated Fund.

(v) The classification of such expenditure may be recorded on the bills as usual, the vouchers being superscribed 'Contingency Fund'.

(vi) When Funds covering the advance from the Contingency Fund are voted by the legislature, necessary distribution of the funds among the Divisional Officers is ordered by the Principal Chief Conservator of Forests, Chennai. The District Forest Officers should then show the amount as minus

entry under the Head “Deduction amount transferred to the Consolidated Fund’ in their cash accounts just below the entry ‘Contingency Fund’.

(vii) The amounts should also be shown as a minus amount transferred to the Consolidated Fund in the separate schedule to be attached to Form FA VII prescribed in the TN Account code, Vol III.

3.02 Classification of Revenue and Expenditure

Detailed instructions for the classification of Revenue and Expenditure are contained in Appendix 13 to the Tamil Nadu Forest Department Code.

3.03 Inter-Government Adjustments

Under Article 88 of Account Code Vol.IV all cash and book transactions involving Inter-Government Adjustments that are originated during the close of the year should be settled as far as possible within the accounts of same year by advising transfers to the Central Accounts Officer of the Reserve Bank of India before 25th April. For this purpose, the Forest Compilation Section should send instructions by the end of February to the Disbursing Officers for intimating in two batches all transactions pertaining to other Accounts Officers which should reach the Office of the A.G by the 20th March and the 12th April without fail.

On receipt of such intimation the Forest Accounts Section will promptly send a statement to the Account Current Section showing consolidated figures pertaining to each Government by the 25th March and 20th April at the latest. All book adjustments should likewise be intimated to Book and Account Current Sections on the same date.

3.04 Preliminary Checks exercised in FC Section

The checks prescribed for preliminary checks of Divisional Cash Accounts and Schedules and detailed checks relating thereto are as under.

The work of checking of Monthly Accounts should be taken as soon as the account is received in A.G.’s Office to see that:

(i) It is complete in all respects with supporting schedules and vouchers as described in para 3.01 above

(ii) All the schedules attached with the Monthly Account are in proper form

(iii) Figures of receipts and disbursements as shown in the Monthly Accounts tally with the totals of items concerned as appearing in various schedules and also to see that these are correctly classified in the Monthly Accounts.

(iv) The items of receipts and disbursements are arithmetically tallied and if they do not agree the difference to ‘Deposits’ or ‘8550-Civil Advance – Forest Advance’ as the case may be under intimation to the Divisional Office.

(v) The opening cash balance agrees with the closing balance of previous months and that the figure 'cash balance diminished/increased' is equal to the difference between opening and closing balance.

(vi) Monthly Account is signed by the Divisional Officer.

In addition to the general checks mentioned above following further checks should be applied to the various schedules accompanying the Monthly Account to see that in respect of

(a) Schedule of Settlement with Treasuries (Form FA-XII)

(i) The differences as per line I have been correctly brought forward from previous month.

(ii) The figure 'differences' (line 5) have been correctly worked out and

(iii) Consolidated Treasury Receipt and Certificates of Cheques support the figures in line 4 by Treasury Officer (para 8.18 of CAG's (A&E) Vol.I).

(b) Soon after the receipt of the accounts from the Divisions and Treasuries the Accountants will after exercising preliminary and arithmetical checks and verifying such items as could be checked without the help of the vouchers, pass the accounts for booking (in red ink) and hand over the accounts to the compilation unit duly recording the certificate 'Preliminary Checks Exercised'. The compilation unit should post the figures from the Divisional Accounts into the Detail Books of Receipts and Payments in the order of Circles/Divisions. Besides, transfer entries, if any, are also booked in the combined Transfer Ledger and Abstract in Form No.A.O.52 maintained by the unit.

Totals of the transfer entry figures are arrived at under the respective detailed heads and then these totals are booked under the same Heads in the Detailed Book. After completion of the booking of these items, the totals under the various major heads of accounts are arrived at and communicated to the Book Section in a consolidated statement on the 20th of the succeeding month. Simultaneously, the Treasury Accounts including the accounts rendered by the Pay and Accounts Offices in Chennai city are also booked by the compilation unit in a separate Detailed Book maintained for compilation of the treasury figures. The totals of the treasury figures under respective detailed heads for the month are then posted in the Detail Books of Receipts and Charges relating to the Forest Circles and Divisions. The final totals under all the Heads in the above Detail Book are posted on the Consolidated Abstracts of Receipts and Charges and the progressive totals worked out before the last day of the second succeeding month.

Note: In respect of certain schemes, the implementation of which is entrusted to the Forest Department, expenditure incurred is debited to the respective scheme-wise Heads of Accounts under which budget provision exists. The Heads under which the expenditure is generally incurred by the Forest Department are:

2225 Welfare of SC/ST/OBC

2402 Soil and Water Conservation

2407 Plantation

2415 Agricultural Research and Education

2551 Hill areas

2235 Social Security & Welfare

2403 Fodder & Food Development

4225 Capital Outlay on Welfare of SC, ST & OBC

4402 Capital Outlay on Soil and Water Conservation

4407 Capital Outlay on Plantation

4551 Capital Outlay on Hill Areas

(c) The compilation unit should prepare monthly statements of total expenditure under the above Major heads and their respective minor, sub and detailed heads with reference to the Detail Book and send these statements to Department Compilation Section (DC Section) concerned for incorporating them in their Consolidated Abstracts. After computerization, the expenditure booked under the above Heads are directly taken to the respective Major, Sub and Detailed Heads in VLC Module.

To enable the Compilation Unit to adhere to the above due dates, it should be seen by the FC-1 Section that the Monthly Accounts and other essential documents like Abstracts of Receipts and Expenditure. Remittance Schedules etc. are received on the due dates and are handed over to the booking unit for booking on the date of receipt itself, after exercising preliminary checks. If any errors, omissions or misclassifications are noticed during such preliminary checks, clear indication should be given to the booking unit regarding the head of account under which the receipts/charges are to be booked provisionally and the position should be confirmed subsequently. It should not be left to the discretion of the booking unit to accommodate the transactions under some Head for the purpose of tallying the figures. The booking unit should be guided in writing in cases where difficulty is felt in deciding the correct classification.

Booking of Monthly Accounts is done through VLC Module. **After booking of Accounts, the Detail Book and Consolidated Abstract printouts are retrieved from the computer and saved in the computer under relevant folders for onward transmission to the concerned Forest Circles every month through e-mail for reconciliation.**

CHAPTER IV

CHECK OF VOUCHERS, SCHEDULES, ETC.

(i) On the date of the receipt of the registered covers containing the vouchers, cash accounts etc. from the Tapal Receipt Section, it should be seen by the Accountant that all the documents have been received as per the details given in the forwarding memo and that necessary action is taken for the wanting documents.

(ii) The vouchers received should be checked with the list of payments. The amount of each wanting voucher is entered in the Objection Book and the objection cleared on receipt of the voucher.

(iii) If any return not marked NIL is found to be missing or has not been received, the District Forest Officer should be addressed immediately. If there are no transactions, 'nil' returns should be called for.

(iv) If any vouchers are not numbered, the defect should be rectified by the Accountant, and particular attention of the D.F.O. drawn to the matter in the objection statement.

(v) The returns received should be checked with reference to the accounts and vouchers.

(vi) The vouchers relating to pay and T.A. bills of self-drawing Gezatted Officers should be sent to the Gazatted Audit Department for audit through transit register maintained by each Accountant for the purpose.

(vii) The total of the schedule of 'Remittance of Revenue into treasuries' should be checked and compared with the entry in the Cash Account. Similarly the total of 'Register of Cheques drawn' should also be checked with reference to entries in the Cash Account. The Accountant after checking the schedules should initial them and write the words 'checked and agreed' in token of his having done so and hand them over to the Accountant dealing with remittances and cheques broadsheets.

(viii) The classification on the vouchers should be carefully scrutinized and checked with the cash account in respect of all vouchers.

(ix) Since the schedules/vouchers relating to GPF and PLI credit schedules are directly received by GPF branch and AC-2 Section, the checking of schedules with the accounting figures is dispensed with.

x) The schedule figure should then be posted in the Master card maintained in the section, and the total agreed with the detail book by the general accountant. The Master card thus completed will then be delivered to the Account Current section on the 1st of the second succeeding month.

xi) If, in very exceptional cases, the Accounts of a division are received too late to be included in the general accounts of the month, they may be excluded from the accounts that month for incorporation in those of the subsequent month, with the approval of the A.G.

xii) In examining a cash account it is not enough if the opening balance is checked with the closing balance of the previous month but the entries checked are recorded with the Accountants initials in both the documents. The closing balance should also be checked with the certificate appended to the monthly classified abstract of cash account in accordance with instructions I under TR II Tamil Nadu treasury Code, Vol I.

xiii) The amounts of cheques drawn and of revenue remitted into treasuries as well as recoveries from, and advances to the contractors and disbursers should also be similarly checked with entries in the respective Forms like FA-2, FA-6 and F.A-8.

Note: Revenue realized by subordinate but not remitted to the treasury within the month is treated as an advance against them in the divisional account.

4.01 Completion of Check of Accounts

Necessary certificate regarding completion of check of accounts; the form of certificate to be given by the Accountant/SO is indicated below:

1. All wanting schedules have been noted in the register prescribed and necessary action to call for them has been taken by writing DO letters.
2. Certified that the Accounts have been checked with all the supporting documents.
3. In respect of the following vouchers the linking up of subsequent running account bills with the earliest ones could not be done on account of non-receipt of the voucher in which the previous payment was made of due to the incorrect to the previous payments.

Certificate to be given by the Assistant Accounts Officer:

1. Certified that I have checked classification of all vouchers for amounts exceeding Rs.10000/- each.
2. The FC section should watch the receipt of above certificates and submit a report to the Group Officer on 15th second succeeding month.

The Assistant Accounts Officer of FC section should ensure that the Accountants record a certificate that Accounts have been checked with supporting documents and should give a consolidated certificate to the effect to the control sections by the tenth of the second succeeding month. The scope and extent of checks have been prescribed in Headquarters Lr.No.12/AC-II/86/N/151-AC-11/25a dt.4/2/86.

Note: the monetary limit for check of Classification by AAO is Rs.10000/- and that of AO is Rs.50000/- (Principal Director, Director (AEC)'s DO.Lr.No.631/AC2/164-90, dated 21/6/95 addressed to Accountant General(A&E), Chennai-18),

4.02 REGISTER OF REQUISITION TO AUDIT

After the completion of all the checks prescribed in the foregoing paras in this chapter the monthly account relating to the Divisions should be arranged neatly month-wise. Thereafter as and when the requisitions are received from audit the Monthly Account along with the connected records of the Divisions requisitioned for should be sent to FAD concerned after obtaining proper acknowledgement in the 'Register of requisition' sent to FAD. This register should be closed on 5th of every month in order to watch the return of accounts/documents sent to audit promptly. Such closings should show the position regarding the accounts/documents sent to audit to end of second preceding month on the date of closing.

4.03 SCRUTINY OF CERTIFICATE OF PAYMENTS IN LIEU OF MISSING VOUCHERS:

If a report is received from a disbursing officer alleging that an original voucher has been lost, a certificate as prescribed in subsidiary rule 2(b) under Tamil Nadu Treasury Rule 32 or Rule 206 of the Central Treasury Rules should be called for. The following procedure should be adopted for the acceptance of certificates of payments, in lieu of the lost vouchers or payee's receipts (MSO A&E Para 5.17),]

1. All certificates of payments should, as a special case, be checked in detail in the same way as original vouchers and their acceptance should be sought only after audit is completed. This should be examined judiciously to see that there were no unusual circumstances or malafides attached to the non-production of the original vouchers.

2. Certificate of payment for amounts not exceeding Rs.10000/- should be put up to the Branch Officers for acceptance, while those exceeding this limit should be put up to the Deputy Accountant General.

3. Cases of loss of vouchers or payee's receipts under unusual or peculiar circumstances should be submitted to the Accountant General.

4. A Register in the form prescribed should be maintained by each section to record the particulars of the certificate of payment accepted in Accounts.

These registers should be reviewed by DCM section on 20th June and 20th December each year with a view to find out whether there were many cases of losses of original vouchers under unusual circumstances or any malafides attached to the non production of the original vouchers. The results of the review should be submitted by DCM to the Deputy Accountant General on the 30th June and 30th December respectively.

No certificate should be accepted without the specific orders of the Branch Officer or Deputy Accountant General (Accounts) as the case may be. After the certificate has been accepted it should be carefully filed with the relevant schedule dockets or vouchers as the case may be.

While submitting the certificate of payment to the Branch Officer (Deputy Accountant General for acceptance of the register prescribed in sub para (1) above (with the columns duly filled in) should be put up and the following questionnaire should be answered by the Accountant and the Asst. Accounts Officers.

- i. The circumstances, in which the voucher was lost
- ii. Reference to COF's letter.
- iii. Whether the superior officer has endorsed the certificates of payments, where necessary. Whether C.O.P is supported by certificate of receipt if not reason as to why the same is not necessary.
- iv. Steps taken by COF for the prevention of such losses in future.
- v. Whether the certificates of payments have been audited in detail, including checking with previous payments in respect of running account bills, and any irregularity etc. noticed.
- vi. Whether countersigned by the immediate superior in respect of cases covered by S.R.2(b) under T.R.82 or M.T.C. Vol.I or Rule 206 of C.T.R. Vol.I
- vii. Any unusual circumstances relating to the loss. (C&AG's Lr. 316 Admn.1/666-68 dt.12/3/69).

4.04 FOREST REMITTANCES

All sums paid into treasury by the departmental officer or on his account should be debited to 'Forest Remittances' irrespective of whether remittance is made in cash or by a cheque. Similarly the value of all cheques drawn should be credited to 'Forest Remittances' irrespective of whether or not they are cashed at once. (Article 249 of TNAC Vol-III)

Schedule of monthly settlement with Treasuries:

As soon as possible i.e. after preparation of Monthly accounts the Forest Division should effect a monthly settlement with all treasuries in respect of the transactions of the entire division. After the settlement of account has been effected with treasuries a Schedule with treasuries should be prepared in Form FA XII.

As this form is required for submission to Accountant General (A&E) in original, the office copy of the details recorded in it should be signed by the Divisional officer and carefully recorded for a period of twenty years (Local Ruling under Article 249 of TNAC vol III).

The Divisional forest officer is expected to maintain a register of cheques drawn by him in which he will enter, in chronological order, the details of cheques drawn by him. Ordinarily there is a provision in the register to note the actual date of encashment of cheque whose information the divisional officer should obtain from the treasury. The Divisional Forest Officer should be directed to furnish information

given below in the form of a statement which should invariably accompany the monthly compiled account rendered to the Accountant General.

AMOUNT IN RUPEES

1. Total amount of cheques that remained unencashed at the end of the previous month.
2. Total amount of cheques issued during the current month (as per Form FA-2)
3. total (1) + (2)
4. Total amount of cheques encashed during the current month (certificate from the Treasury Officer to be enclosed).
5. Total amount of cheques remaining unencashed at the end of the current month (3) – (4)
6. Details of unencashed cheques at the end of the current month

Cheques No.	Date	Amount

During the scrutiny of monthly compiled account particular attention should be paid to cheques which have been shown as un-encashed for more than three months in the details furnished in Column 6 of the statement referred to above. Such cases should be taken up with Divisional Forest officer for speedy settlement. It should be seen that the amount shown against column 5 of the statement is correctly shown against column 1 of the statement in the following months.

The 'Challans' are filled in by the Divisional Staff and classification given therein checked and handed over to the parties who then make their own arrangements to remit the amount into Treasury/Reserve Bank of India. The daily receipted challan is brought by the party and surrendered to the Divisional Forest Officer who on being satisfied that the receipted challan is genuine, takes an entry of this revenue on the receipt side of the Cash Book. If parties sent Demand Drafts to the Division, they are first encashed and then the cash is remitted into Treasury at which time an entry is taken in the Cash Book.

Each Divisional Officer should be directed to send a statement in the form given below along with the monthly account submitted to Accountant General.

Amount in Rs.

1. Total amount of Forest Revenue remaining unadjusted in the Books of Treasury Officer at the end of the previous month.
2. Total amount of Revenue for the current month as incorporated in the monthly account of the division.
3. Total (1) + (2)

4. Total amount of Revenue duly adjusted by the Treasury Officer (Consolidated Treasury Receipts to be enclosed.)

5. Balance amount of Revenue remaining unadjusted in the books of treasury Officers at the end of the month (3) – (4).

6. Details of unadjusted Revenue.

1	2	3	4	5
Sl.No.	Name of Party	Amount	Name of Treasury	Item No. & month of the Register of Revenue

During the scrutiny of the monthly compiled account it should be seen that

a) Closing balance shown against column 5 of the statement is correctly shown against Column 1 in the following month.

b) Items remaining unadjusted at the Treasury for more than 3 months should be referred to Divisional Forest officer for speedy settlement. (para 9.3 & 9.4 of M.S.O.(A&E) Vol.I)

c) The Treasury Officer should then compare the total of the cheques drawn as shown in the classified abstract with the return of 'cheques drawn' in Form FA-2 duly certified. Difference between the figure as per the cheque return of the department and those as certified by the Treasury Officer should be supported by necessary explanations in form FA 12(PWA of T.N.A.C.Vol-III) offered by the departmental officer.

d) Entries of remittances made into the treasury should be checked with corresponding figures in the district treasury accounts. It should be seen that the consolidated receipts furnished by the Treasury Officers to the District Forest Officers with reference to Subsidiary Rules 17 and 23(b) under T.R.10 of the TN Treasury Code-Vol I for the forest remittances received and credited monthly in the treasury are forwarded to the A.G. with an explanation in form FA 12 (PWA of TNAC Vol-III) for any difference between the amounts acknowledged in such receipts and those debited in the forest accounts.

e) The Accountant who checks the Divisional Accounts should deliver the return of Forest Cheques and the consolidated treasury receipts along with the respective schedules of settlement with treasuries to the remittance Accountant immediately on receipt, so that the latter may proceed with the reconciliation of the difference at once.

The above item of work is dealt with in PWC-IV section consequent on the introduction of LOC system delinking salary and other Establishment related payments of PWD with effect from 1/4/2012.

(Refer Note 1 below Para 1.06 of the Manual)

4.05 FOREST ADVANCE

1. Advances to Disbursers:

When a subordinate officer who is not authorized to draw cheques against the drawing account of the Divisional officer, is given a Cash Advance of suitable amount to enable him to make the disbursements entrusted to his charge, the amount of the advance should be debited in the accounts of the officer making the advance to 'Forest Advance' as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of expenditure incurred should be credited to 'Forest Advances' by a per contra debit to the appropriate sub head of accounts classification.

(i) The amounts of advances made during the month should be checked with vouchers sent in support of them and the vouchers properly checked. The outstanding from last month should then be examined with those in the previous months' return and after deducting the recoveries during the month. It should be seen that the balances against each account as shown in the statement is correct.

(ii) No check is exercised by the FC section over the outstanding under these advances as the responsibility for the detailed check of the advances and watch the recoveries thereof lies with the departmental officers. The balances which are cleared within a reasonable period should be taken up with the DFO.

(Article 250 of TNAC Vol III)

2. Advances to Contractor etc.

Advances to contractors, suppliers and labourers made in connection with the execution of works under the orders of competent authority should be debited in the accounts of the officer making the advance to the head 'Works advances' subordinate to the minor head 'Conservancy and Works', the entry being supported by an acknowledgement by the payee. When recovered (wholly or partially) from the contractor etc. either in cash or by work done the amount recovered should be credited under 'Works Advances'. If the recovery is the value of work done, such value should simultaneously be debited per contra to the appropriate sub head of account classification.

Petty advances to labourers which are made by a subordinate out of his own Imprest or advances (see Art.250 of T.N.A.C-Vol III) and allowed to be treated as part of the cash balance with him should not however be accounted for as 'Works Advances'.

(Article 250 to 252 of TNAC Vol

III) The monthly abstract of advances should be checked with the vouchers sent in support of them. The balance shown as outstanding at the end of the previous month should be checked and after adding the payments deducting the recoveries during the month, it should be seen that the balance arrived at against each advance is correct. The recoveries of advances in the Classified Abstract should also be compared with those in Appendix I to that abstract.

4.06 LEDGER ACCOUNTS:

The Abstract of Contractor's and Disburser's Ledger (Form 8) should be checked so that it may be verified that all the transactions pertaining thereto have been correctly posted and that the opening and closing balances are correct. The closing balances should be reviewed to ensure that relevant rules and orders governing their clearance are observed. Outstanding balances, which are not cleared within a reasonable period, should form the subject special enquiry.

Note: The instructions in para 4.4.6 of MSO (Audit) apply mutatis mutandis to Forest Advances.

(para 9.7 of CAG's MSO(A&E) Vol I).

4.07 ABSTRACT AND SUMMARIES

The rules for the preparation of Forest Abstract and summaries are prescribed in Chapter 2 of the Account Code to Accountant General. (para 9.8 of CAG's MSO(A&E) Vol I).

4.08 PROGRESS REPORT

Monthly report of progress of revenue and expenditure if required by the conservators should be furnished to them in such form as may be prescribed by the State Government to suit local requirements. An Annual Summary may similarly be sent if required.

(para 9.9 of CAG's MSO(A&E) Vol I).

4.09 BOOK TRANSFERS

Inter State Transfers:

a) Transactions with other Governments should be classified as pertaining to the remittances of Settlement Account Concerned according to the rules contained in the Account Code volume IV. Items passed on through the inward settlement account adjustable in the Forest Divisional Books should be dealt with in the manner prescribed in Note 1 to Article 108 and Note 2 to Art.138, of Account Code Vol.IV only after ensuring that the account figures are supported by necessary vouchers/schedules.

b) In respect of amounts appearing under the head '8782 Suspense' on account of transactions with other Governments which are adjustable finally by other audit circles should be seen that such accounts are duly supported by necessary vouchers/schedules etc. before the debits/credits in respect of them are passed on to the Account Current Section.

c) Transactions with other Departments and Governments.

Adjustments with other Departments and Governments 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 Vol. I.

Recoveries for payments made in cash should be treated like other revenue receipts or service payments as the case may be. But when a transaction has to be adjusted by book transfer should be effected by debiting or crediting the amount involved to 'Book Transfers' the entry in the accounts being supported by full particulars of the transactions and where necessary by the bill or invoice duly accepted by the department debited or by the bill or invoice of supplying Department accepted by the Forest officer. (Art. 241 and 242 of TNAC Vol III).

The head 'Book transfers' is not operated on in Chennai. Items relating to other Department should be credited or debited in the accounts rendered to the A.G. under the head 'Suspense Accounts – Departmental Adjusting Accounts' and the A.G. will make necessary transfer to the heads concerned.

Local rulling under Art.242 of TNAC Vol III).

Transactions of the Central Government or Railways or another State Government originating in State Forest Division, in so far as such transactions are adjustable by book transfers, should be entered in the accounts as debits or credits to the head 'Book Transfers' – Central'. 'Book transfers – Railway" or 'Book transfer – Govt. of State.....' as the case may be. Likewise, the adjusting entries in respect of Railways or State Government should be taken to the head 'Book Transfers – Railway concerned or the Railways Fund as the case may be.

(Art.243 of TNAC Vol III)

In Chennai any original transactions under 'Forest Remittances which are adjustable in the central books of the Accountant General of another accounting circle or Coorg should be classified in the forest Departmental accounts directly under the head 'Adjusting Account between Central and State Government', those relating to Railways under the head Adjusting Account with Railways and those relating to other states under the head 'Inter-State Suspense Account'. The responding transactions under 'Forest Remittances should always be classified as 'State'

(Local Ruling under Art.243 of TNAC Vol III).

4.10 INTER DIVISIONAL TRANSFERS:

All revenue and expenditure should be recorded in the Accounts of the Division within which it is collected or incurred without reference to its origin or objet and save as provided in Article 245, no inter divisional adjustments should be made except under special orders of Government.

(Art.244 of TNAC Vol III).

In cases where Government in consultation with the A.G. have declared a Division or Circle as a unit for the purpose of ascertaining the financial result of the working of the Forests adjustments may be made between different units. Thus in cases where the unit is a division, adjustments may be made between different divisions; where the unit is the circle adjustments may be made monthly or annually as may be found convenient.

(Art.245 of TNAC Vol III).

No inter-District Adjustment should be made in regard to any item of Forest Revenue. But for the purpose of Departmental or administrative accounts revenues collected in one district on behalf of another should be shown against the district (or districts) to which it belongs and against the proper sub head in the prescribed Forms.

When expenditure is incurred in one district on account of another, it should at once be recorded in the accounts of the District within which it was incurred, but such expenditure except in case of seeds, stumps, etc. supplied for regeneration purposes, should be adjusted in due course by debit to the district on account of which it was incurred with a corresponding credit to the District in which expenditure was first incurred.

(Local Ruling under Art.245 of TNAC Vol III).

Note 1: Advance of pay and travelling allowance granted to Officers on Transfer should be debited to 'Objection Book Advance- Forest Officers in the accounts of the division where the advances are made.

(vide Local ruling Art.274 of TNAC Vol .III)

Note 2 : Pay due in respect of duty in one circle or division to officers on their transfer to another circle or division should be drawn in the later circle or division and charged to the appropriate head of account viz. 'Pay of Officers' or "Pay of establishments' as the allotments for these heads of account are retained by the Chief Conservator of Forest without distribution. The travelling allowance due to them are drawn for them at the new station may however be charged to the appropriation of the circle or division to which the transfer has been made.

Note 3 : Any amount paid into Reserve Bank of India, Chennai by a purchaser or lease on account of Forest Revenue should be credited to the district to which it relates. See Instructions 14(b) under Treasury Rules 10 (Note under local Ruling Article 245 TNAC Vol III).

Debits and credits arising out of inter-divisional adjustments, where permissible under Art.256 of Account Code Vol III should be set against corresponding credits and debits respectively. Ordinarily when such transactions are paired, the Accountant dealing with both the Divisions against the relevant entries in the Cash Accounts should record a note of agreement in red ink. But if the number of transactions is large a suitable register may be prescribed, in addition to facilitate proper watch over adjusted transfer.

(Para 9.5 of CAG's MSO (A&E) Vol.I).

Transactions with other departments, Governments etc should be classified as pertaining to the Remittance or Settlement Account concerned according to the rules laid down in the Account Code. Items passed through Inward Remittance Accounts which are adjustable in the Forest Divisional books should be dealt with in the manner prescribed in Article 5.13 of Account Code for Accountants General.

The clearance of the head 'Forest Remittances' should be watched in a Broadsheet as prescribed for Public Works Remittances.

Note: Transactions between Forest and Public Works Officers of the same Audit circle whether originating in Forest or Public Works Account should be classified under the head Public Works Remittances.

(Para 9.6 of CAG's M.S.O. (A&E) Vol.I

4.11 FORESTS DEPOSITS

Earnest Money deposits which are paid under the rules of Govt. by contractors or purchasers of forest produce direct into a treasury or sub treasury should be treated as Revenue deposits and not as forest remittance. In the classified abstract, the deposit received and remitted by a forest officer should be shown on both sides of the account as 'Miscellaneous Remittances'.

(Article 257 of TNAC Vol III and D.R.3 there under)

Correctness of these remittances should be checked with reference to the EMD schedule of remittances and reconciled with the treasury figures with reference to the EMD consolidated treasury receipts received along with the Monthly accounts. The difference between the departmental and treasury figures in this case should also be supported by schedule of settlement with Treasuries in form F.A.12.

4.12 MISCELLANEOUS

Besides the items mentioned above, the amounts appearing in the accounts under the heads 'Miscellaneous receipts' 'Loans and Advance to Government servants' 'Income Tax'. Departmental adjusting account' etc should also be supported by schedules/vouchers. It should be seen by Audit if such requirements are complied with by the Department.

a) From the schedules of miscellaneous receipts recoveries effected at the instance of audit should be adjusted against the items in the objection book.

b) It should be verified from the details furnished in support of the amount shown under 'Income tax' whether the income tax deductions made from the contractors' bills has actually been brought to account correctly.

c) Land revenue, interest, rent for Government residential buildings, etc collected by forest officers appear under the suspense head '8658 Departmental adjusting account' in the forest divisional accounts. As soon as the account is passed for booking the correctness of the DAA number given in the account should be checked and necessary suspense slips issued with supporting details or schedules to the DC Sections concerned for adjustments to be incorporated finally in the accounts. The fact of issue of suspense slips should be indicated against the item concerned in the Divisional Forest accounts.

(d) The vouchers/schedules in support of the debits/credits under the head 'Loans and Advances to Government Servant' shown in the Divisional accounts should be checked with the figures in the accounts. The Accountant after tallying the totals of the vouchers/schedules with the account figures shall hand over the vouchers/schedules to the accountant in charge of maintenance of broad sheets of loans and advances for necessary action.

4.13 ANNUAL REVIEW OF THE WORKING OF FOREST DIVISIONS

An Annual Review of the working of forest Divisions should be prepared for each financial year and sent to the State Government by 31st December of the following financial year. The purpose of sending this review is to focus the attention of the State Govt. on the delays and irregularities in the Forest Department to enable them to take stringent measures necessary for the improvement in the Forest Divisions. The review should cover the following points:

1i) Extent of delay in the receipt of accounts/vouchers

Sl.NO.	Name of the division	Due date of receipt	Actual date of Receipt for April, May...
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ii) Extent of wanting documents that should normally accompany the monthly account. This must fall under the following categories (i.e. documents)

Schedule of cheques drawn

Schedule of Remittances

Schedule for Forest Deposits

Statement of Forest Advances

Form FA 5 Schedule of classified Expenditure

For each category the names of the Divisions and the months in which the deficiencies were noticed should be listed out.

iii) Amount outstanding under 'III Other Remittances items adjustable by forests'.

Sl.No.	Name of Division	Amount	Outstanding to the end of march (Position as on 30 th September next)
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iv) Statement showing the amounts held under objection to the end of March (Position as on 30th Sept. next)

A statement showing the arrears of reconciliation

Sl.No.	Name of Division	Quarter for which reconciliation is in Arrears
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In addition to the above material which should be available in A&E Office, the following materials must be obtained from A.G.(Audit) and incorporated in the annual review.

Statement A : Common types of irregularities noticed in Central Audit

Statement B: Details of audit objections and inspections Report not replied

Statement C: Very Important irregularities noticed during Local Audit of Forest Divisions.

Note:

i) The names of Divisions should be given

ii) Any other material which is important enough to find mention in the annual review should also be sent to AG.(A&E)

iii) the due dates for sending these material should be locally fixed in such a way that A.G.(A&E) is in a position to send the annual review to Government by 31st December latest.

iv. This should not be construed as a substitute for Audit Reports which are generally presented to Governor and later discussed in P.A.C

(para 9.10 of CAG's MSO(A&E) vol I).

CHAPTER V

COMPILATION OF MONTHLY ACCOUNTS

5.01 INTRODUCTION

(i) The accounts are compiled in VLC Module from the Divisional accounts received in the A.G. Office from the Divisional Forest Officers. The Establishment expenditure relating to the Forests Divisions are compiled by Treasuries/PAOs under Sub account 5 (SA-5) and the same are also compiled in the DC Module by FC Section.

(ii) The Cash accounts of the various Divisions are consolidated in the Monthly Classified Abstract of Payments and Receipts to arrive at the Monthly total expenditure of the Forest Department as also the totals of payments and receipts under each prescribed debt head. These abstracts are directly taken to Monthly Civil Accounts compiled by Book Section.

(iii) The Classified Abstract of Revenue and Expenditure are posted in a Monthly Consolidated summary to arrive at the total revenue and expenditure of the Forest Department for the month under each head of account. From the Monthly consolidated the figures are taken to the Consolidated Abstract which give the total revenue and expenditure figures of the Forest Department under each prescribed head for the month and side by side the up to date progressive figures of each year.

(iv) The progressive totals of expenditure as worked out in the Consolidated Abstract are compared month after month with the Budget allotment under the same Consolidated Abstract.

(v) Reconciliation of the expenditure by Chief Controlling Officers will be done monthly. For this purpose, the figures are communicated to the CCOs thru' emails.

The detailed working in VLC is shown below:

5.02 Forest/Treasury Accounts

Compilation i.e Main Accounts Compilation, Sub-Account Compilation and other activities related to Accounts Compilation have been broadly covered in this Module.

The functions covered in this module are:

1. Maintenance of Due Date Register for FOREST DIVISIONAL OFFICES AND TREASURIES
2. Maintenance of Sub Account for Treasuries
3. Main Accounts Booking and Authorization
4. Sub Accounts Booking, Authorization and Posting
5. Transfer entries Booking and Generation of Reports

6. Generation of Detail Book and Consolidated Abstract of FC Section.

5.03 Main Accounts Compilation

Compilation of Monthly Civil Accounts (MCA)

- How to compile the MCA?

Pre-requisites

All the activities relating to creation of Masters at the Major Head level and creation of accounts' sources should have been completed.

Data Entry

1. Should commence with filling up the 'Due Date Register'. For details about the usage of the screen, the user manual (Forest Treasury Compilation) may be referred.

2. Main Accounts Posting: FOR FOREST DIVISIONS

Processing

Report Generation

Month Closing

Month and Year opening

Select a month by querying on the screen. Press the button 'Open'

Menu to be used:

Select – Forest Module/Treasury

Select – Data Capture/Accounts

Select – Monthly Accounts/Covering memo

Select – Due Date Register/month of Account Creation Menu.

5.04 How to fill up the Due Date Register?

Go the Due Date Register Screen by using the following menu:

Select – Forest/Treasury Compilation Module

Select – Accounts/External Inputs Menu

Select – Accounts/Receipts & Distribution

Maintain Due Date Register (Click on this) - **(SS-1 of Annexure II)**

On the screen, fill up the source code, save the record by pressing F10 Button or save Menu. Please ensure the message is prompted in the bottom of the screen after saving Problem, if any, contact your D.B.A. or Supervisors-in-charge.

Only after authorization, other users (Sub-Account date entry users) can operate that particular source for booking. If the record is not authorized, the particular source will not be taken for compilation purpose even though the data is entered.

5.05 Posting (Data Entry) of Main Accounts

Select – Forest/Treasury Compilation Menu

Select – Accounts/External Inputs Menu

Select – MH Abstract/Capture Source Accounts

(SS-2 of Annexure II)

For Treasuries:

There are 2 blocks in the Screen. Go to the first block. Start with entering the source and month of account, month of transaction details and the total receipts and payments for the source for which the data is to be entered. Select the 'Receipts' or 'Payments' and go to the second block.

In the second block, type the Major Head you want to feed and enter the amount. The user can check the totals part wise with reference to the hard copies available with him to verify the correctness of the posing. All the records entered should be saved then and there.

5.06 Processing of Main Accounts

What is processing? Whatever records (Major-head wise, source-wise) are entered, the same should be authorized by the supervised level officers in confirmation of the correctness of the data entered by the users. The authorization should be done using the following menus:

Select – Forest/Treasury Compilation Module

Select – Utilities/Data Processing Menu

Select – Updation / Authorisation Menu

Select – MH Authorization/MH Total Authorization/Posting Menu.

(SS-3 of Annexure II)

On the screen, type the month for which accounts are to be authorized. There are two buttons provided 1. Unauthorized and 2. Authorized. Select the 'Unauthorized' and press 'Retrieve' button on the screen. System will fetch all records, source wise for authorization. Press the 'Authorize' button after selecting. All records will show a tick mark against the selected and authorized records.

Note: There is a 'Select all' provision in the screen. This is intended to select all the records for authorization at one stroke.

5.07 Detailed Accounts Compilation of Forest Division and Sub Accounts (SA-5)

In this Chapter, the following are described:

1. How to compile the Forest Divisions and the sub Accounts?
2. How to propose/Book Transfer Entries?
3. How to generate Detail Book?
4. How to generate Consolidated Abstract?
5. How to generate T.E. Ledger and T.E .Ledger Abstract?

5.08 Compilation of Forest Divisions/Sub Accounts

It consists of:

Date Entry

Reconciliation

Authorization

Posting

5.09 Data Entry of Forest Division/Sub Accounts

Pre requisite: The Due Date Register should have been authorized by FC II/Book I Sections

The Covering Memo should be filled in.

What is Covering Memo? : It is a place where in the details about the sub-accounts receipt, distribution and acknowledgement details are recorded along with the vouchers and challan bundles details.

5.10 How to go to Covering Memo Menu?

Select – Treasury Compilation Module

Select – External Inputs Menu

Select – Accounts Receipts and Distribution

Select – Covering Memo Menu (Click the mouse button)

Fill up the details as against the fields which are self-explanatory (if required, consult the DBA)

Once the data is entered save the record by pressing F10 button on the key board.

5.11 Forest Division/Sub-accounts Data Entry (Booking)

How to book the sub-account? Use the following menu options:

Select – Forest/Treasury Compilation Module

Select – Accounts/External inputs Menu

Select - Classified Abstract(Payments/Receipts) Detailed Account Menu

(SS-4 of Annexure II)

Select the Sub Account Payments (for booking charges) and Sub Account Receipts (for booking receipts) – Click the mouse button

A screen will appear for booking (Data Entry). The fields are self-explanatory. After creating each record at the sub detail head level, save it.

5.12 Major/Sub-Account Reconciliation

What is Reconciliation? : The reconciliation is nothing but reconciling the Sub Account figures with the Main Account figures Major Head wise, Sub Account wise, Non plan and Plan wise. In this process, the system will show the disagreement or mismatch between Main Accounts and Sub Accounts source wise.

How to reconcile the accounts?: One the data entry is completed, follow the procedures through the menus quoted below:

Select - Utilities/Treasury Compilation Module

Select – Reconciliation menu

Select – Reconciliation of Main Account –Sub Account Menu (Click)

The user will get a screen for doing reconciliation.

Type the Major Head for which the reconciliation is required.

Type the Month of Accounts and Month of Transaction.

Press the 'Reconciliation' button provided.

The system will display district wise figures for the Major Head as appear in the Main Account and Sub Account. Wherever there is a mismatch, the difference will be shown under difference column. The screen is self-explanatory. The user must note down the difference and set right the mistake and do reconciliation again for that particular Major Head.

5.13 Sub Account Authorization

What is Authorization? : Authorization is certification of figures with reference to the hard copies (document) by the supervisory level officers. In this process, the head of account (classification adopted) and the amount entered with reference to each item entered in the screen will be reviewed and certified through computer process.

How to authorize? : Use the following menus for this exercise:

Master Modules



VLC Modules

Select – Treasury Compilation /Forest Compilation



Data Processing



Authorization



Sub-Account
Authorization & Posting



Utilities



Updation/Authorization



Authorization of Compiled Accounts

(SS-4A of Annexure II)

Note: For Secondary Level: Authorization limits have been prescribed by Headquarters. Accordingly, users including supervisors have to select records based on their authorization limits and certify the records.

For Primary level: (Vouchers and Challans): Authorization limits have been set in the computer with reference to the monetary limits i.e. up to Rs.1 lakh items will be certified by the user itself by querying. Above Rs.1 lakh and below Rs.5 lakhs, items will be certified by S.O./A.A.O. Above Rs.5 lakhs, certification will be at Branch Officers' level.

5.14 Forest/Sub Account Posting

What is posting?: It makes the authorized records for usage in the generation of Final Reports. Unless a record is posted, the record will not be picked up for printing Detail Book, Consolidated Abstract and for Finance and Appropriation Accounts Generation.

How to do posting?: Use the following menus for carrying out the above work:

Select – Utilities/Treasury Compilation Module

Select – 'Data Processing' Menu

Select – 'Posing' Menu

Select – 'Sub Account Posting' (click on this) **(SS-5 of Annexure II)**

A screen will appear.

Type the Month of Account, Source, Month of Transaction, for which the data is to be posted. Click on the Receipt or Payments radio button. If the Major had is a payment, select Non Plan or Plan button.

Now press the 'Select All' button for retrieving all the records that are to be posted.

Please check the Error Report by pressing the 'Error Report' button. Before posting, the user can verify whether any record is in error. The error may be due to mismatch of Classification ID and the Budget ID in the masters or due to some other reasons. User will be prompted with the error code and reason. Accordingly, the user can set right the defect before posting.

When the error report shows 'Nil', the user can post the records, by pressing the 'Post' button.

Posting concept is introduced with the intention that no record without budget or mismatch of classification should go in to final accounts.

5.15 Transfer Entries Booking

In VLC package, T.Es prepared manually have to be entered with 'Dt./DFC' and 'Cr./DFR' sign as in the case of manual system. The major difference between the manual system and the computerized system is that the latter will automatically generate a TE number. In a TE, if two different major heads are operated, the records will be displayed in the respective section T.E. Ledger Report to which the Major Head relates. The system will take care to ensure that the 'debit' and 'credit' amounts are equal. If the 'debit' and 'credit' amounts are equal, the system will not save the record and generate TE number for that transaction.

How to book the Transfer Entry? : Booking is similar to Sub Account Booking. For the transfer entries also, the authorization and posting procedures will apply. Use the following menus:

Select – Transfer Compilation Module

Select – Internal Inputs Menu

Select – Transfer Entry Menu (Click) **(SS-6 of Annexure-II)**

On the screen, give the following inputs which are mandatory:

Month of Account

TE Type: As O or I or R as the case may be (Original TE (O), Internal (I), RED TE(R))

Proposing Section (the section name which initiates TE)

Other fields are made optional (if the user has the information, he can fill up the data).

Click on the 'Included in CTLA' field.

Go to the Source Block (Debit) and give the Input as per TE hard copy.

Go to the Target Block (Credit) and give the input as per TE hard copy

Save the record by pressing the F10 button on the keyboard.

The above process makes the data entry completed the TE booking.

There is no reconciliation process, as the TE Major head wise totals are not entered by Book Section as control figures.

For the transfer entries the authorization and posting procedures as applicable to Sub accounts booking will apply (please refer the procedure of Sub accounts authorization and Posting).

5.16 Generation of Reports

Detail Book

How to generate D.B.?

Use the following menus for generation of D.B.:

Once the data entry, reconciliation, authorization and posting are completed, the DB can be generated and printed.

Select – Treasury Compilation Module

Select – Periodic Reports menu

Select – Compilation Reports

Select – Generate Detail Book (click on this). **(SS-7 of Annexure II)**

The user will get a screen, on which the following inputs are to be given against the fields mentioned below:

Destination Type: Screen

Mode: Character

Month of Account: (month for which the D.B. proposed to be taken)

Plan/Non-Plan : P or N (For Receipt Heads use 'N')

Major Head : (Type the Major Head for which the D.B. to be generated)

Source Generation: Secondary Compilation

Payments/Receipts: (As per the Major Head type)

After passing the parameters above, click the icon 'Run Report' on the Menu bar. System will run the report and show the first page.

Click on the last page icon, so as to generate reports till last page.

Click the Printer on the left-hand side corner; press the button 'OK' for printing the report.

5.17 Generation of Consolidated Report

How to generate C.A? : Use the following means for generation of C.A.:

Select – Treasury Compilation Module

Select – Periodic Reports Menu

Select – Compilation Reports Menu

Select – Generate CA for HOA, MOA Menu (click)

(SS-8 of Annexure II)

System will run the report.

Printing procedure may be followed as in the case of Detail Books generation.

5.18 Generation of T.E. Ledger

How to generate T.E. Ledger?

Use the following menus for generation of T.E. Ledger:

Select – Treasury Compilation Module

Select – periodic Reports Menu

Select – Internal Inputs

Select – Generate TE Ledger (click) **(SS-9 of Annexure II)**

Reports generation screen with the following fields will be displayed.

Pass the parameters against the field as shown below:

Destination Type: Select – Screen

Mode: Select – Character

Month of Accounts: Type/Select the month for which the report is to be generated.

Section: Select the section for which the report is to be generated.

Run the report by clicking the 'Run Report' icon on the Menu Bar.

Other report taking procedures shall be followed.

5.19 T.E. Ledger Abstract

How to generate T.E. Ledger Abstract?

Select – Treasury Compilation Module

Select – periodic Reports Menu

Select – Internal Inputs

Select – Generate TE Ledger (click)

Reports generation screen with the following fields will be displayed.

Pass the parameters against the field as shown below:

Destination Type: Select – Screen

Mode: Select – Character

Month of Accounts: Type/Select the month for which the report is to be generated.

Section: Select the section for which the report is to be generated.

Run the report by clicking the 'Run Report' icon on the Menu Bar.

Other report taking procedures shall be followed.

5.19 T.E. Ledger Abstract

How to generate T.E. Ledger Abstract?

Use the following menus for generation of T.E. Ledger Abstract:

Select – Treasury Compilation Module

Select – Periodic Reports menu

Select – Internal Inputs

Select – Generate T.E. Abstract (click)

Reports generation screen with following fields will be displayed.

Pass the parameters against the field as shown below:

Destination Type: Select – Screen

Mode: Select – Character

Month of Accounts: Type/Select the month for which the report is to be generated.

Section: Select the section for which the report is to be generated.

Run the report by clicking the 'Run Report' icon on the Menu Bar.

Other report taking procedures shall be followed.

CHAPTER VI

CHECK OF REVENUE RECEIPTS

The revenue collected by the Forest Department consists mainly of the proceeds of the sale of sandalwood, teak and other valuable timber firewood, charcoal, bamboo and other minor produce.

One of the most important duties of a Conservator of Forests is to exercise a strict watch over the export and sale of timber and other forest produce. He should examine and carefully check the return showing outstanding items of revenue and the account of timber and other forest produce received monthly from the Divisional Forest Officers and should consider whether fair prices were realized for all produce sold at rates other than fixed rates. He should also examine generally the returns submitted to him with a view to take action, when necessary, to ensure that all outstanding amounts are collected as promptly as possible and that any irregularities, etc., which would have an adverse effect on the revenue of the district are fully investigated.

(Art.27 of TN Forest Code Vol I)

1. The check of receipts will be regulated mainly with reference to the statutory provisions or financial rules or orders, which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules, the need for an amendment thereto should be brought to notice of the Govt. to the rule making authority.

2. The Accountant should take sufficient care to see with reference to the monthly schedule of receipts received along with the Divisional Account that the items which fall more appropriately under any of the descriptive heads prescribed in the forest account are not classified under 'Miscellaneous'.

6.01 REFUND OF REVENUE

The powers which the government has delegated to the various departmental authorities to sanction refunds of revenue are specified in Appendix 2. The exercise of these powers is subject to the Departmental Rules contained in the respective Departmental manual and codes. (Article 32 of TNFC Vol I)

Financial Powers delegated to the sub ordinate officers of the Forest Department in respect of Refund of Revenue.

A. the Heads of Department have been delegated with full powers in respect of Refund of Revenue.

Item 2 of Appendix II of M.F.C. Vol. II

B. Conservator of Forests:

i. To sanction the refund without any Monetary limit, of grazing fees collected under the forest village system.

ii. To sanction the refund of any other sum not exceeding Rs.10,000/- relating to an item of forest revenue, provided that it is clear that it is clear that the Govt. were not in the first instance, or have since ceased to be entitled to it.

Note: In the case of reserved forests handed over to the Revenue Department, the powers of the Conservators will be exercised by the Collectors.

(Appendix 36 – Section 165(1) of Forest Department Code)

6.02 REMISSION OF REVENUE

When the issue of a permit is for any reason refused, the officer by whom the money was received, provided that it has not been previously paid into the Treasury, should refund the fees paid by the unsuccessful applicant at once. Remissions of revenue are also admissible on account of unfavorable seasons or by other causes. The Chief conservator may sanction such remission unto a limit Rs.10000/- but the sanction of the Government should be obtained when the amount exceeds Rs.10000/-.

Note: (1) In all the cases in which the Chief Conservator considers some remission should be given mainly on account of gregarious flowering of bamboos, the fact should be reported to Government for orders, irrespective of the amount of remission involved. (See 133 of Forest Department Code).

(2) The Conservators may sanction remission of revenue necessitated by unfavorable seasons or by other causes up to a limit of Rs.2000/- subject to the conditions mentioned in section 133.

(Appendix 36(2) of Tamil Nadu Forest Department Code)

(a) Full information as to the powers of the various authorities competent to sanction remission of the revenue in relation to a particular department is given in the Departmental Manuals or Codes

(b) Every Head of the Department should submit annually to the Accountant General a statement showing all remissions, which were sanctioned by himself or by other competent authorities under his control during the preceding administrative year in respect of revenue, which was due under a statute or the rules made under a statute. Remissions sanctioned in the exercise of powers conferred by a statute or the rules made under a statute and remissions of revenue, which was due only under executive orders and not under a statute or the rules made under a statute should not be included in the Statement. (Article 36 of TNFC Vol-I).

CHAPTER VII

BROADSHEETS AND REVIEW OF BALANCES

There are 4 classes of remittances appearing in Forest Accounts:

- (i) Cheques of Forest Departmental Officers
- (ii) Payments into Treasuries by Forest Officers
- (iii) Inter Divisional transfers- Transfers between divisions of Forest Dept.
- (iv) Other Items Transactions

7.01 Schedule of Settlement with Treasuries (FA-12)

The Schedule of Settlement with Treasuries in Form FA-12 has been designed to show month after month, the progressive difference between Treasury and Forest Department figures under (i) Remittance and (ii) Cheques and to facilitate analysis of the differences, so that speedy action could be taken for their clearance. It is incumbent on the part of the Divisional Forest Officers to obtain Consolidated Treasury Receipts and Consolidated Treasury Issues and arrange to clear the difference with the Treasury.

The Schedule should be checked in accordance with the instructions in paragraph 8.18, 8.34 and 8.35 of the MSO(A&E) Vol.I. The amounts shown in line 4 of Part I and II of the Schedule of Monthly Settlement with Treasuries should tally with the amounts shown in the CTR/CTI received from the Treasury Officers. If any items are not adjusted, correspondence should at once be instituted by Forest Compilation Section with a view to effect their adjustment.

If the Schedule has not been received till the time of passing the monthly accounts and the same may be called for and the receipt of this Schedule may be watched by maintaining a 'Register of S.S.W.T. awaited from the Forest Divisions' in the Annexure.

If the S.S.W.T. Form PWA 26 is not received with the monthly accounts, pairing of debits and credits may be done with reference to the cheque-wise and challan-wise details received along with the monthly accounts from Forest Divisions and Treasuries. For this purpose a register in a suitable form may be maintained to analyze the differences, if any and ensure the expeditious settlement of the differences. (Chapter 6 sub-para 2 under para 8.36 of MSO(A&E)Vol.I).

Para 7.02 II Cheques:

The divisions will receive from the concerned Treasury Officer, a covering Schedule called certificate of Treasury Issues (CTIs) for the cheques drawn by Divisional Officer and encashed at Banks and captured in the Treasury accounts as paid cheques. The CTIs show the cheques drawn with Cheque No. and date and the amount of each cheque issued by the Forest Officer during the month. From the list of cheques drawn, it should be seen that the total of the list agrees with the figures in Monthly

Account and the payments made in treasuries as per schedule should be posted against the cheques issued, ensuring that the cheques are in order in all respects.

The Broadsheets may be maintained in **Form 19** of CAG's M.S.O.(A&E). The Forest Division and the name of the Treasuries on which they are authorized to draw cheques may be entered in columns 2 and 3 of Form 19 of C&AG's M.S.O.(A&E) respectively. In column 4, the outstanding difference from the previous years' Broadsheet should be posted. The total amount of cheques issued during the month as per the cheques return in Form FA2 received with the monthly accounts and the total amount of cheques cashed as detailed in TA 13 will be entered in column 5 and 6 of the Broadsheet respectively. The entry in column 7 will be the difference between the Forest Accounts and the Treasury Account in respect of each month vide paragraphs 7.57 of the C&AG's M.S.O.(Tech) Vol.I. This difference will represent the sum total of cheques issued by the D.F.O. concerned but not cashed during the same month reduced by the amount of cheques of previous months cashed during the month as revealed by the C.T.I. and S.S.W.T and the analysis of differences in the uncashed cheques are then entered in the Remittance Check Register (Form SY.224 as given in Annexure through which their encashment in subsequent months should be watched).

The uncashed cheques are entered in Column 5 and the payments of cheques of the previous months in column 6. Subsequent payments of uncashed cheques are shown in column 7 against the original items, indicating the month of payment and the original items paired off. Payments of the previous month's cheques in the current month are noted in column 8, indicating the month of payment against the original entries and the original entries paired off. In cases where C.T.I. area not received, the Divisional figures and corresponding Treasury figures as shown in SA-27D should be entered in a separate register in the following form:

Sl.No.	Month	Division	Treasury	Division figure	Treasury figure	Difference
1	2	3	4	5	6	7

Totals of the columns should be struck and brought to the Broadsheets (ATM-116) and SY.224 in the manner applicable to I. Remittances.

The totals of columns 4 to 7 of the Broadsheet should now be struck and compared with corresponding balance entered against "Total as per Ledger" provided in the register. After working out the differences between Broadsheet and Ledger, the progressive differences should tally with the total of the items in SY.224.

After the month's outstanding balance is thus analyzed letters in Form 225 (given in Appendix) should be issued to the D.F.O. concerned for effecting reconciliation and clearance of items.

When the S.S.W.Ts. are received in subsequent months in the cases of both the Divisional figures and Treasury figures under I. Remittances and II. Cheques noted as lump sums in the separate registers, the lump sum figures are rounded off in the Registers and the Broadsheets. The differences as revealed by the Consolidated Treasury Receipts and Issues in the S.S.W.Ts. are then entered in the

Broadsheets as Forest items. The details of differences as shown in the S.S.W.T. should then be noted against the original items in the Registers in SY.228 and SY.224 as the case may be and the original items paired off along with these items. The items still remaining in the Register in SY 228 and SY 224 for clearance with reference to subsequent S.S.W.Ts.

Para 7.03 I Remittance

Similarly in respect of remittances into Treasuries, a schedule of Remittances for the amounts shown as remitted into the Treasury, as per divisional accounts is received from the Divisional Forest Officers. The Remittance schedule for the amounts received by the Treasuries, as furnished by District treasuries, a certificate of Treasury Receipts (CTRs) along with Treasury Accounts, supported by challans should be compared and details of outstanding worked out and agreed with the details book figures.

Under Paragraph 9.3 and 9.4 of MSO (A&E) Vol.I, the check of Forest Debits with Treasury Credits is to be conducted by maintaining a Broadsheet **in Form 20** as below. The posting will be done in the order of treasuries as reconciliation is ultimately effected with figures appearing in the Treasury Accounts. Hence in the Broadsheet, the Heads in Column 2 will be noted as 'Division' and column 3 as 'Treasury'. In column 2, the names of the Divisions having transactions with a particular treasury indicated in column 3 as 'Treasury' should be entered and the treasury-wise and division-wise balance carried forward from the previous years' Broadsheets shown in column 4. The amounts appearing under "I-Remittances" in the accounts of the District Forest Officers and the Consolidated Treasury Receipts rendered by the Treasury Officers will be posted in column 5 and 6 respectively and the differences worked out. The difference would ordinarily represent the amount remitted by the Forest Officers, but not brought to account by the Treasury during the month, and the remittance relating to previous months brought to account by the Treasury in the current month as explained in the S.S.W.T.

The remittance into treasuries as shown in the Monthly Schedule of Remittance (FA-VI) should be reconciled with the Schedule received direct from the Treasury and the Consolidated Treasury Receipts received from the Forest Officers. The challan-wise details for the difference should be posted in **SY.228** as in Annexure.

A list of unadjusted debits relating to each division should be prepared in Form SY 227 and sent to the Treasury Officer concerned for pointing out the corresponding credits in the Treasury schedule. Similarly a list of unadjusted treasury credits outstanding for more than three months should be prepared once a quarter in Form SY 225 showing the items outstanding for the quarter ending December, March, June and September and forwarded to DFO on 20th of April, July, October and January.

At the end of each quarter viz., 31st March, 30th June, 30th Sept., and 31st December a division-wise statement indicating the number of items and amount outstanding in respect of each year, should be prepared in the following proforma, and submitted to DAG through the Branch Officer after agreeing year-wise details with those of Broadsheets as per closing for Dec., March, June and Sept. respectively.

Year	No. of o/s items	Amount	Action taken	Remarks
	1.Credits			
	2.Debits			

The debits and credits posted against the name of the respective divisions in the Broadsheet and the total credits/debits for the divisions worked out is the Broadsheet figure. Ledger figures for credits/debits under the head of account 'Forest Remittances into Treasuries' should also be recorded in the Broadsheet. The difference between the Ledger figures and the Broadsheet figures for the month should be analyzed separately for credits and debits and a memo of differences showing the details for the differences should be drawn up. After adjusting the items (Dr/Cr.), the differences pertaining to earlier months cleared during the month, the progressive difference between ledger and broadsheet should be worked out and an abstract of year-wise analysis showing the number of items and the amount pending clearance, should be drawn up in the memo of differences, so as to agree it with net difference worked out in the Broadsheet.

The difference between the Ledger and the broadsheet should be cleared by initiating effective correspondence with the concerned Forest Officer/Treasury Officer immediately after the broadsheet is closed for a particular month.

Para 7.04(i): Inter divisional transfers are not carried out in Tamil Nadu.

Para 7.04(ii):

As regards other items the Accountant General should see that there are vouchers accepted by Divisional Forest Officers raised by other Departmental Officers in case of advice of debits/credits to the forest department and the totals of these vouchers agree with the amount entered in the Monthly Account. The vouchers accepted by the Forest department should be checked in detail. After scrutiny, transfer entries are put up by FC section for debits to the Forest department and in the case of credits to the Forest department, the accepted bills are sent to the sections concerned for putting up transfer entries. FC section should however watch the transfer entries are put up in the latter case. Against each item in the list of 'other items' the number of the transfer entry in which it is adjusted should be noted and unadjusted entries brought on the list of unadjusted items.

7.05 Other Remittances

The Broadsheet has to be maintained in Form ATM 118. The reconciliation of credits and debits should be made treasury-wise. A folio is to be opened for each treasury and one for settlement accounts. The Broadsheet consists of two parts. One side should show the credits arising in the treasuries and the other debits in treasuries. The details of the transactions for each item should be noted completely in the Broadsheet. Each item should be paired off by noting the corresponding credits or debits arising in the Forest Account. A register of difference in Form SY 228 should be maintained showing the difference between Treasury debit/credit and Forest credit/debit. Action should be taken to clear the difference by initiating correspondence with the Forest Officers.

7.06 Forest Advances

Advances to the Forest Disbursers should be debited to 'Forest Advances' and treated like 'Revenue Advance'. Recoveries from and payment to disbursers on account of Forest Advances should be detailed in the Monthly Statement of advances made to Forest Rangers and attached with the Monthly account. The account should clearly show the month for which each item is outstanding, the amount due for each Range Officer or other subordinate against whom advances are outstanding.

At the end of each financial year a certificate for each Range Officer against whom advances are pending on account of disallowances or unaccounted balances of cheques issued should be obtained by the D.F.O. in acceptance of the amounts outstanding in the ledger. In the case of each item, the period for which the item is outstanding should be clearly specified and brief reasons for the delay in settlement along with the steps taken to clear them explained. The balances outstanding at the end of the year should be proved in the manner set forth above and the items comprising the balance analyzed clearly.

Each Ranger/Subordinate to whom the advances are made should invariably account for the advances, previously drawn before fresh advances are issued, the maximum advance that could be outstanding with a subordinate at any time. The responsibility for the repayment of the advances rests with the disbursers, but the Divisional Officer who has granted the advance is primarily responsible for the recovery of the advances made by him to his subordinates.

The advances should be adjusted within three months and the Divisional Officer should immediately arrange for the recovery if such advances remaining unadjusted for over three months except as provided otherwise.

The amounts shown in the Monthly Account should be agreed with those shown as advances/recovery in the schedule of advances. The OB shown should be agreed with CB of the previous month and certified as 'agreed'.

7.07 Broadsheet of Forest Advances

One of the auditors must maintain a Broadsheet for the Forest Advances in Form 129 of M.S.O.(Tech)Vol.I Debits and credits appearing in Appendix I to the cash accounts are posted and closing balances arrived at against the Divisions in the Broadsheet. The total of debits, credits and balances for the month are then compared with the corresponding totals in the Ledger. The differences between Broadsheet and the Ledger are to be submitted to the Branch Officer before the end of the second month to which the transactions relate. The difference between the Broadsheet and Ledger in this case are generally due to

- (i) Revenue collected by subordinates but not remitted into the treasury within the month is treated as an advance against them in the District accounts. This is not shown in Appendix I (Para 250 of TNAC Vol.III).
- (ii) Erroneous booking of the accounts in the Detailed Book and
- (iii) Non-inclusion of certain Divisional Accounts total due to their belated receipts.

7.08 Broadsheets of Balance Heads

As it is necessary to prove the accuracy of monthly transactions under each suspense and balance head and of the balances under the head 'Deposit' by a comparison of the results brought out in the Divisional Schedules with Department Consolidated Abstract or Detailed Book and the Ledger, as the case be, a Broadsheet should be maintained in Form 17 which should be submitted monthly to the Gazetted Officer-in-charge after the reconciliation has been effected.

(para 8.30 of CAG's MSO(A&E) Vol.I)

Broadsheets of transactions passed through the Remittance Heads should be maintained, as described in para 4.3.17 of Chapter 3 of Section IV of M.S.O.(Audit). (Para 8.31 of CAG's MSO(A&E) Vol.I).

7.09 Submission of Broadsheets

The Broadsheets should be closed and submitted to the Branch Officer on the 30th of the second succeeding month following that to which the transactions relate.

7.10 Annual Agreement (Review of Balance)

After the close of the March Supplemental Accounts the net debit or credit balances under "Forest Remittances" should be worked out from the unadjusted debit and credit balances of the Check Register and sent to the Book Section for verification with the ledger balance. The monthly closing of the Broadsheets should be supported by an abstract in the ladder form showing year-wise details for previous years and month-wise details for the current year(SY 226),

7.11 Outstanding Items

A list of all the outstanding items in the Broadsheets should be prepared once in a year in the month of September at the time of incorporation of the balances relating to the previous years in the Broadsheet of the succeeding year and their totals of each month agreed with the ladder figures for the month.

7.12 Review of Balances

It is a detailed statement relating to the State Government indicating against the Heads concerned the progressive amount of all the unreconciled differences between Broadsheet and Ledger balances and the number of the cases where acceptances of balances awaited with year-wise details of item No./Amount. The statement should indicate the position as on 31st March of the previous year. The due date for sending this main report to Book Section is 15th October. A report on any subsequent clearance, which may be effected, and acknowledgements of balances which may be received should be given in the follow up of reports in the 1st week of January and April.

CHAPTER VIII

MISCELLANEOUS ITEMS OF WORK

8.01 STORES AND STOCK ACCOUNT

The Stores and Stock accounts (both in quantity and value) are required to be maintained in each Forest Division in accordance with the provisions contained in Chapter VII of the Tamil Nadu Financial Code, Vol. I. The consolidated accounts of store and stock in respect of all the Divisions in the State are maintained by the Chief Conservator of Forests, Chennai, and these accounts are subjected to local audit by the Accountant General at the office of the former.

8.02 DEFALCATIONS, EMBESSEMENTS AND LOSSES

It has been ordered by Government that losses of forest produce or timber etc., by theft or fire involving more than Rs.500/- should be reported to Accountant General with reference to Article 294 of Tamil Nadu Financial Code, Vol. I, the valuation of the items being made with reference to their value at the place from which they are removed or lost and not with reference to their potential value sold in a market.

CONTROL OF EXPENDITURE

8.03 RECONCILIATION OF DEPARTMENTAL FIGURES WITH THE ACCOUNTANT GENERAL'S FIGURES

Every Forest Division comes under the control of a Circle. Each Circle is under the control of a Conservator of Forests. The Circle (now there are 27 Circles) is doing reconciliation work for its office and also for the Divisions under its control.

To facilitate control of expenditure, departmental accounts are maintained by the Chief Controlling Officer and the progressive actual month by month figures are reconciled with those entered in the books of the Accountant General.

The reconciliation of the departmental figures with the booked figures in the Office of the Accountant General has two objects viz.,

- (i) To ensure that the departmental accounts are sufficiently accurate to secure efficient departmental financial control and
- (ii) To secure the accuracy of the accounts maintained in the Accounts Office from which the final published accounts are compiled.

Copies of the Detailed book are sent to the concerned Chief controlling officer at the end of each month through e-mail. The departmental figures are compared with those recorded in the Accountant General's books. A statement of discrepancies will be prepared in duplicate analyzed in two columns. One showing the adjustments to be made by the Accountant General in his book and the other showing the adjustments to be made by the Chief Controlling Officer. After making necessary adjustments at both ends, the Chief Controlling Officer should then send

a certificate to the Accountant General stating that the figures in his registers have been reconciled with those in the books of the Accountant General. A Reconciliation Register should be maintained to watch the receipt of the Reconciliation Certificate (Para 124, 127 and 129 of Tamil Nadu Budget Manual). The Reconciliation Register should be closed on the 10th of every month indicating the progress made in the receipt of Reconciliation certificates up to the third preceding month. The Branch Officer should critically review the register to see that the reconciliation work is carried out systematically.

8.04 Annual Adjustments of Reserve funds

The Forest Compilation Section is required to furnish the Appropriation Audit Section with details of periodical adjustments relating to Reserve Funds such as Forest Development fund.

Forest Development fund:

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The fund is fed with the entire receipts of the compensatory afforestation from user agencies under the head '0406-01-800', any contribution from the Central Government, any donation from any other sources and 5 per cent of the sale proceeds of the pulpwood trees other than sandalwood.

The expenditure on the objective of the Fund is initially debited to the Major head '2406-Forestry and Wild Life'/4406-Forestry and Wild Life' in this grant and subsequently transferred to the Fund before the closing of the accounting year

The transactions of the Fund are included under '8229-Development and Welfare Fnds-200-Other Development and Welfare Fund', an account of which is given in Statement No.18 of Finance Accounts 2013-14.

8.05 Requisition of Official Documents

The instructions contained in DCM Confidential Lr.No.DCM/15-15/84-85/160 dated 1/85 should be observed in connection with the dispatch of vouchers or documents required by Departmental Officers or Courts of Law.

A register in the form shown below should be maintained in each section for watching the return of vouchers sent to outside offices. The register should be submitted to the Gazetted Officer-in-charge on the 7th of each month for inspection, and to the Deputy Accountant General every half year. (Case W.M.14-12 to 41-42)

Requisition for supplying the documents from the Investigating Officers should be dealt with promptly. Such references should be purported in 'URGENT'; Purport Register and action taken to hand over the original documents in accordance with prescribed procedure as early as

possible and in any case not later than a month from the date of receipt of such requisition. If any delay is likely to occur in handing over the documents, specific orders of the respective DAG have to be obtained.

Vouchers no longer required to be impounded may be got back after obtaining the specific orders of DAG.

Photostat copies should also be filed along with original vouchers. The Departmental Investigating Officers should preserve Photostat copies till the return of vouchers.

Forest Compilation Manual

ANNEXURE

(para 7.01 of Forest Compilation Manual)

REGISTER OF S.S.W.T

Sl.No.	Month for which schedule is awaited	No. and date of reference calling for the schedule	No. of and date of reminders	Date of receipt of schedule
(1)	(2)	(3)	(4)	(5)

Date of audit	Date of transmission of the schedule to the section maintaining broadsheet	Date when attached to the monthly account	Remarks
(6)	(7)	(8)	(9)

Forest Compilation Manual**FORM 19**

(Para 7.03 II Cheques Forest Compilation Manual)

Sl.No.	Division	Treasury	Outstanding Difference From last year	Cheques issued by Divisions	April Cheques at Treasuries	Difference at the end of the month

Forest Compilation Manual**FORM 20**

(Para 7.02 | Remittance Forest Compilation Manual)

Sl.No.	Division	Treasury	Outstanding difference from last year	Cash remitted by Forest Division	April Remittances Accounted by Treasuries	Difference at the end of the Month

Forest Compilation Manual

SY 225

(para 7.03 of Forest Compilation Manual)

O/o.....

Reply No.

No.

Dt.

To

The District Forest Officer,

.....

The items noted below have been debited/credited in the Treasury Schedules of Forest Cheques paid/F.Rs credited during the Month of but credits/debits for the amounts are not traceable in your accounts received up to date

2. For Cheques: Please credit the items in your accounts in communicating with the Treasury Officer if necessary and advice me of your having done so, on an early date, explaining at the same time the circumstances in which you omitted to credit the amounts of the cheque in your accounts.

3. Forest Remittance: Please let me know in what months account the amount in question has been shown by you. If amounts has not yet been adjusted please credit the items under the proper Revenue sub head..... by debit to Forest Cash Remittances in your accounts, now open in Communication with the Treasury Officer, Concerned if necessary.

A very early reply is requested.

Yours faithfully,

Sd/-

Designation

Forest Compilation Manual

SY 227

(Para 501 of Audit Manual, Para 7.03 of Forest Compilation Manual)

O/o the Reply No.....

No. Dt.

To

The Treasury Officer

.....

The Officer in charge of Forest Division has debited/credited in his accounts for the month of the items noted below the corresponding credits/debits for which are not traceable in the accounts rendered by you to this office. Please advise one of the particulars of your credits/debits for the amounts in question in communication with District Forest Officer if necessary.

2. The challan(s) received in support of the debit is/are herewith sent for reference and return.

3. A very early reply is requested.

Yours faithfully

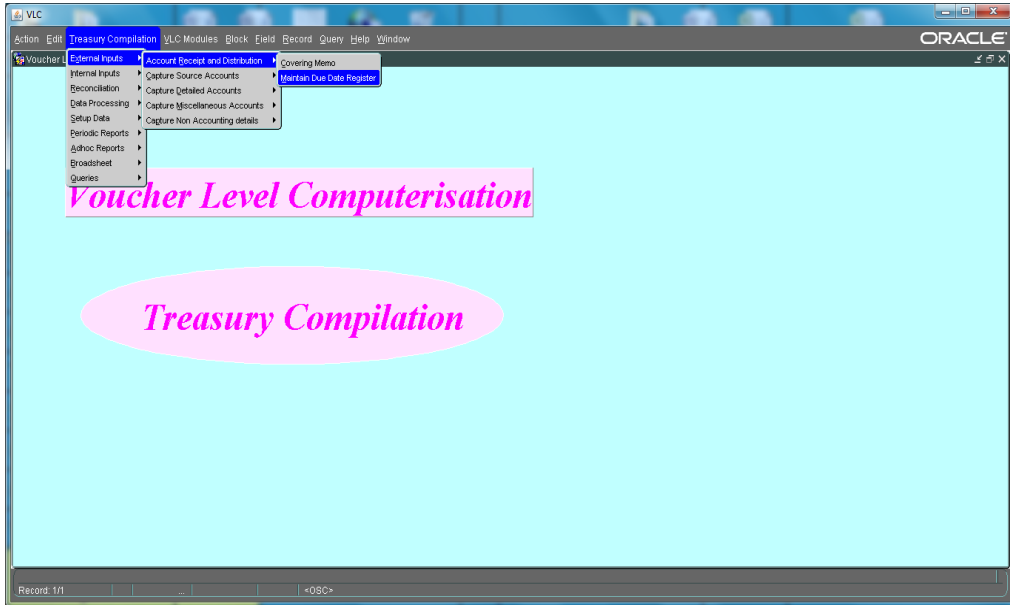
Signature

Designation

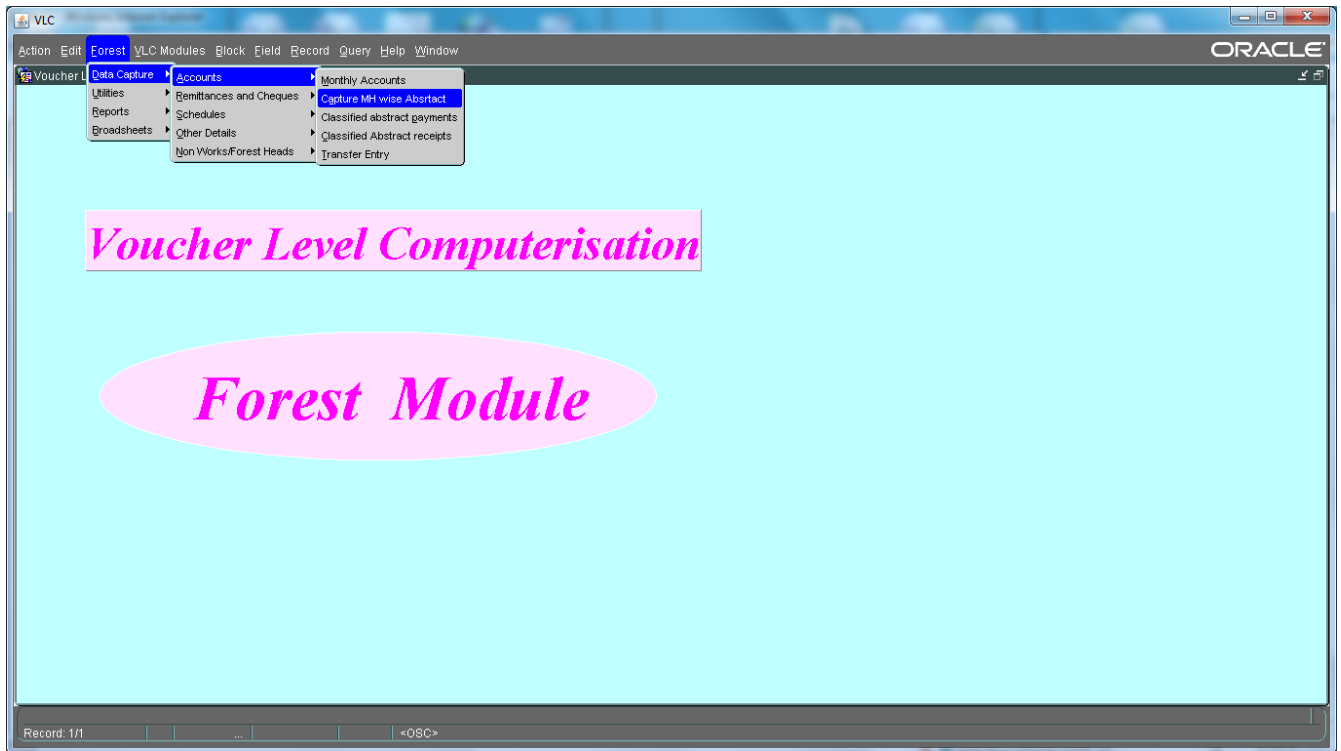
Date	Payments Receipts	No. and date of cheque Challans	By whom drawn/paid	Name of Treasury Sub Treasury	Amount

ANNEXURE – II

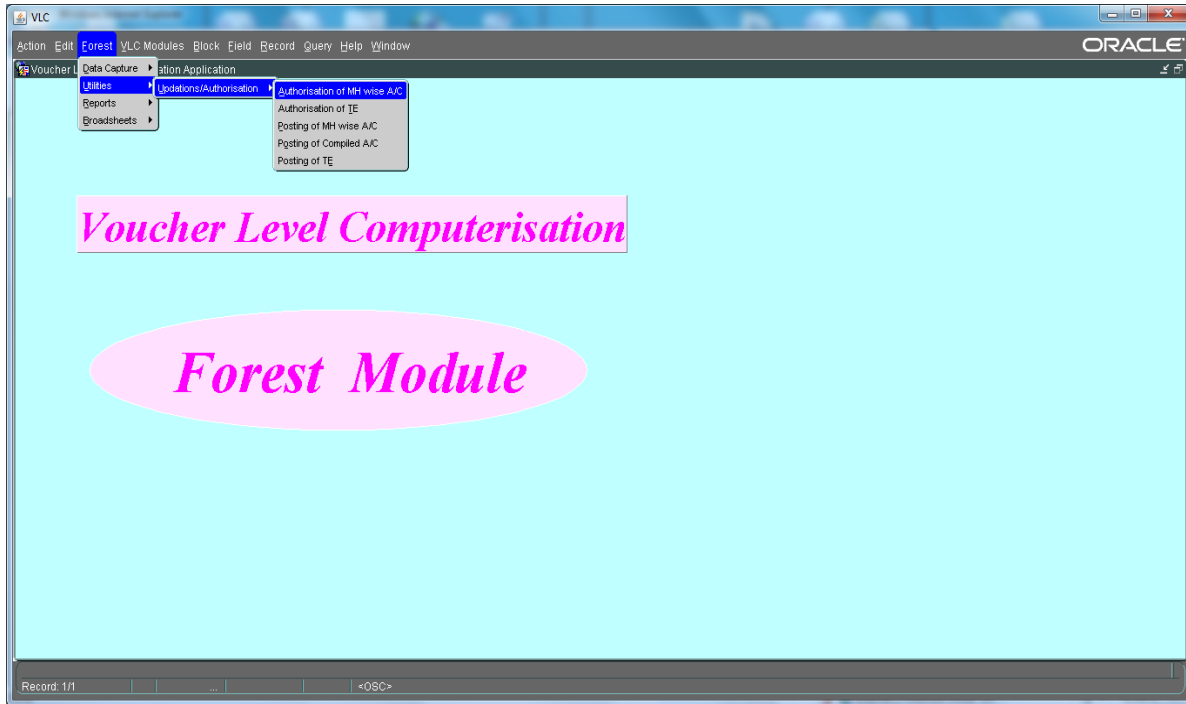
SS-1



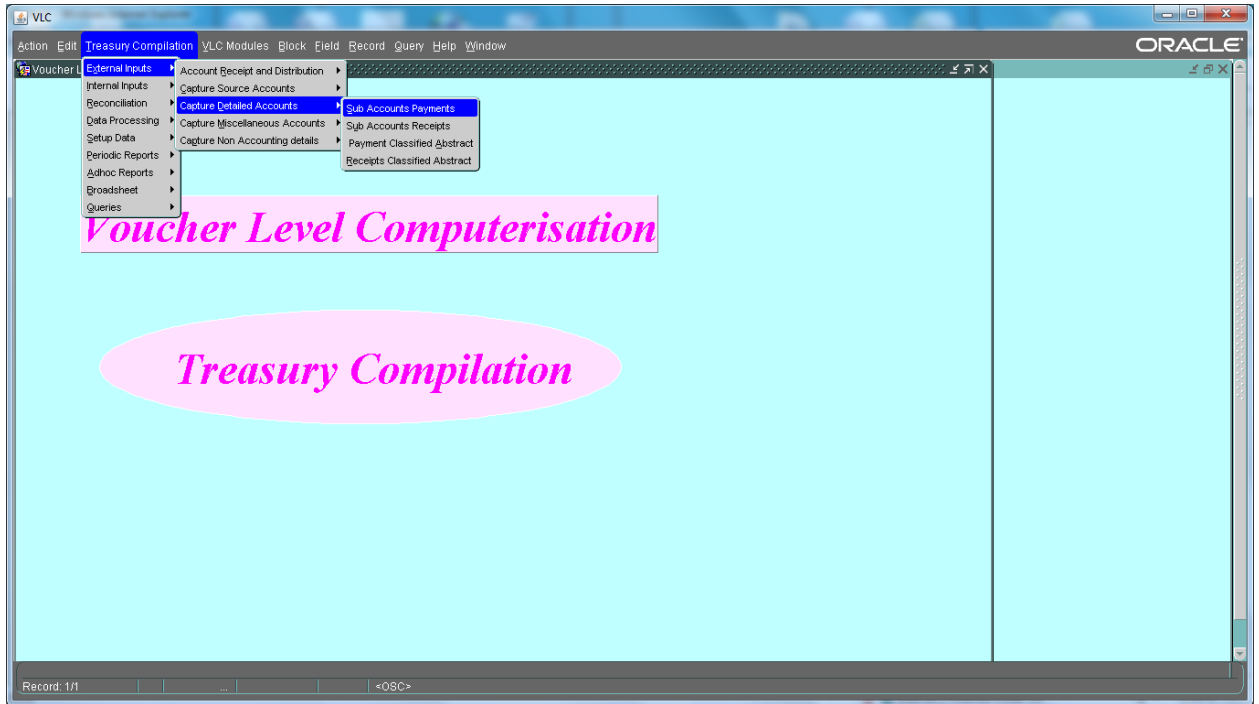
SS-2



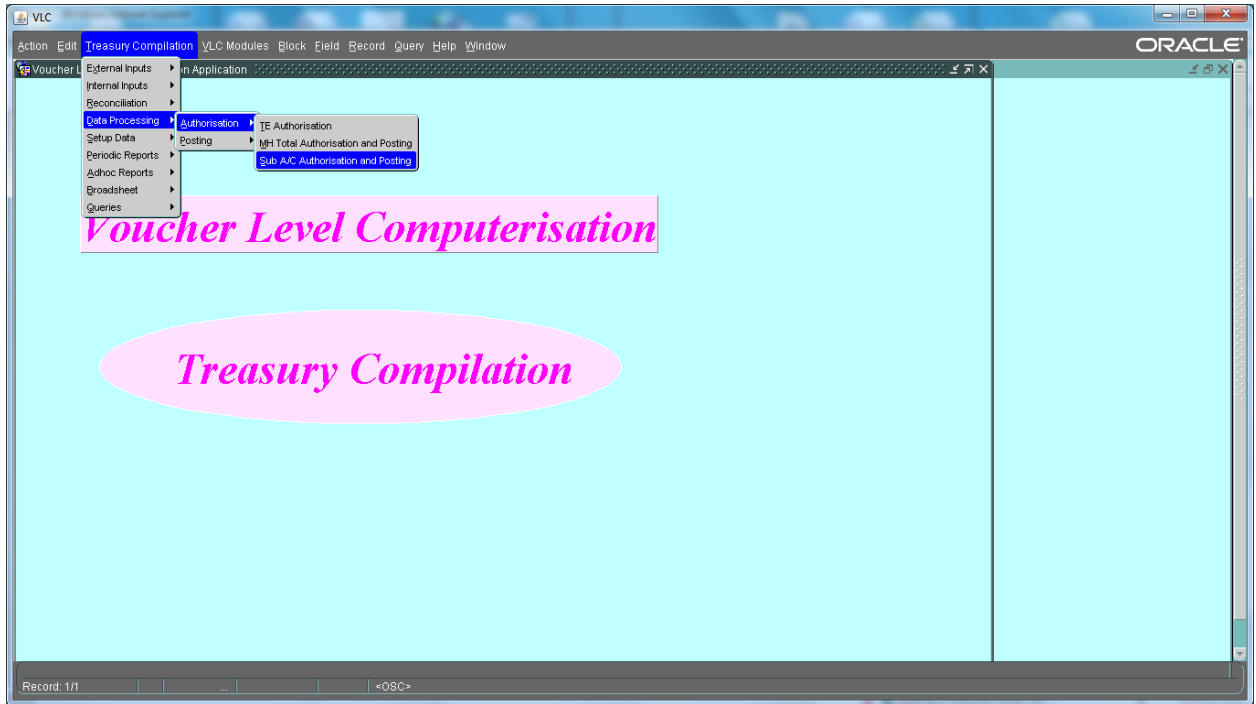
SS-3



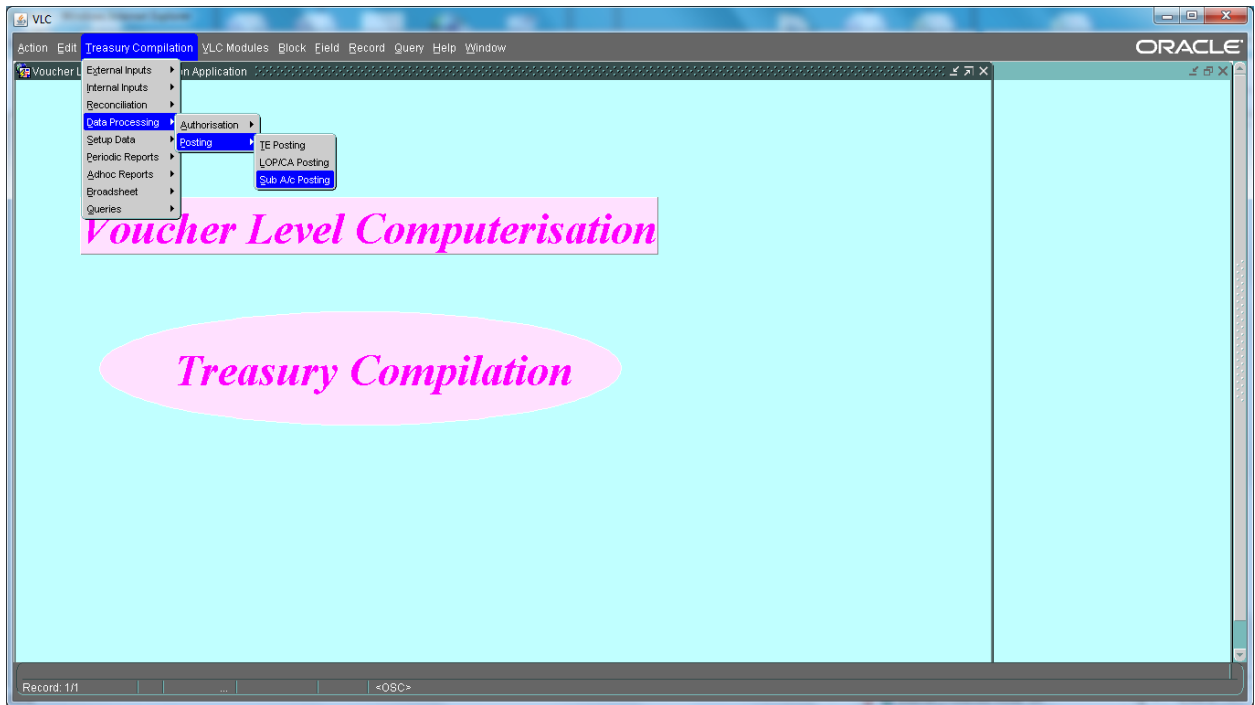
SS-4



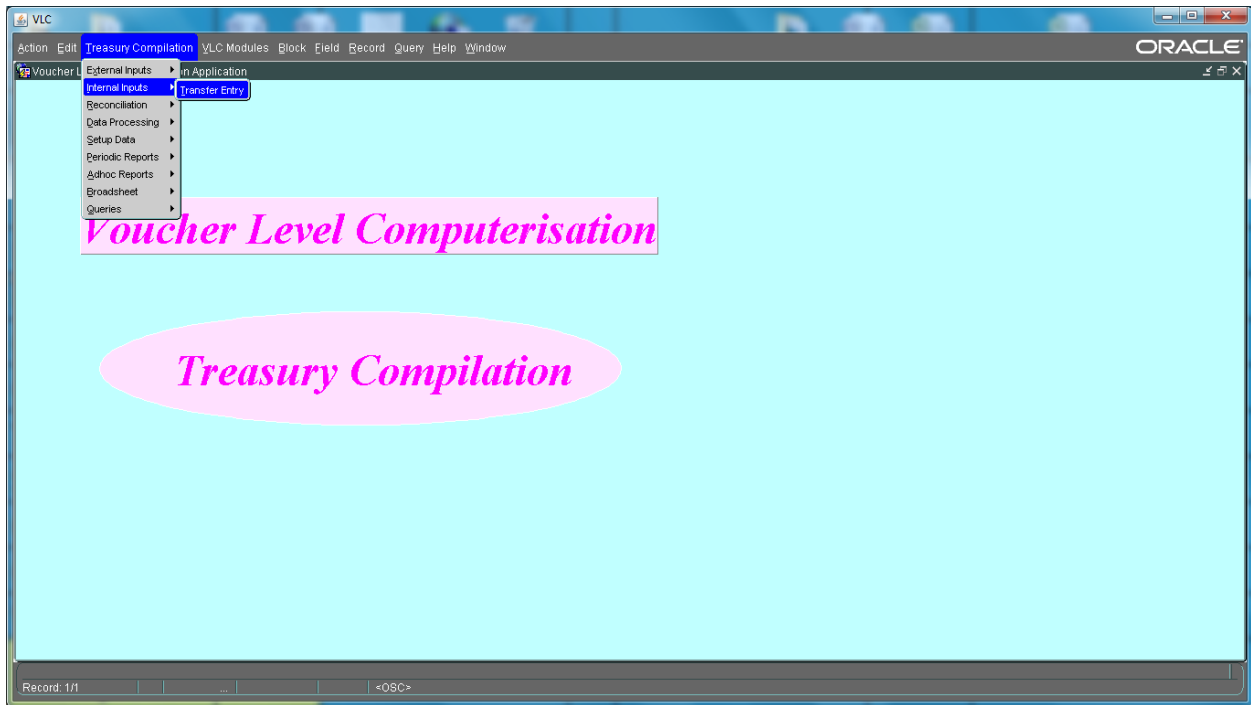
SS-4A



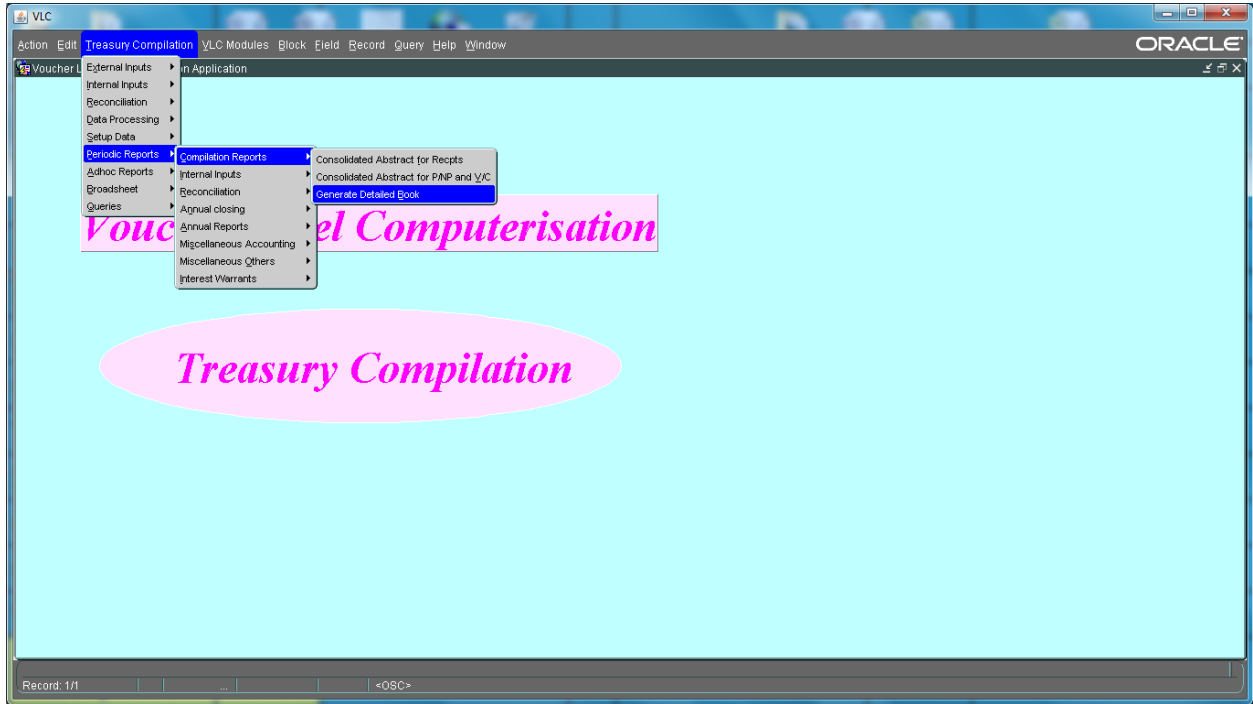
SS-5



SS-6



SS-7



SS-8

