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**OFFICE OF THE ACCOUNTANT GENERAL (A&E),
RAJASTHAN, JAIPUR-302005**



MANUAL OF C.A. FOREST SECTION

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

This Manual of C.A. Forest Section was published in 1976, subsequently revised in 1990. This is the second revision of the Manual of C.A. Forest Section.

PREFACE TO THE THIRD EDITION

All our Codes and Manuals are excellent guides but they fall short of being best practice indicators because of advancing changes in the governance system. This has necessitated the updation of this Manual.

This Manual has been updated in accordance with the best practices and directions issued by the Central Office upto December 2006. The orders issued by the Headquarters office have been incorporated while giving final shape to this edition. This Manual also provides the duties and responsibilities of various officers of C.A. Forest with regard to compilation of accounts through computer.

The CA Forest Section will be responsible for keeping this Manual up-to-date and will ensure that all orders requiring incorporation in the Manual are included therein with care and promptitude.

Accountant General (A&E)

Jaipur
Dated: 04.06.2007

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CHAPTER-I

CONSTITUTION, CONTROL AND DISTRIBUTION OF WORK

1) Constitution & Control

1.1.1 The Forest Accounts Section deals with the accounts of the transactions occurring in the Forest Divisions and other units in Rajasthan. The work relating to treasury transactions was transferred to CA-VI Section alongwith the concerned staff from April 2005 accounts vide Admn.I/Re-org./2001-02/STRB/63-71 dated 3.5.2005. Previously the work of Forest was being done by CA Forest-I & II and Forest Clearance Cell but all these Sections were clubbed into one named 'Forest Accounts Compilation Section vide A.G.(A&E) office order No.Admn.I/402 dated 28.1.2002.

1.1.2 The Section is under the immediate charge of an Assistant Accountant General or Sr. Accounts Officer/Accounts Officer and the present permanent sanctioned strength of the Section is 3 A.A.Os, 19 Accountants and 7 Sectional Clerks.

1.1.3 There are at present 70 State Forest Divisions under the Control of Principal Chief Conservator of Forests, Rajasthan the accounts of which are compiled by C.A. Forest Section. The names of the Divisions and circles to which they are attached are set out in **Appendix 'A'**.

II) Duties of AAO/Section Officer/Sr. Accountant/Accountant in C.A. Forest Section.

1.2 Duties of the AAO/Section Officer

1.2.1 Besides, the efficient supervision of work in his Section and the discharging of duties and responsibilities as laid down in the General Procedure Manual, the Section Officer shall be responsible for:

- i) Passing Cash Accounts, Classified Abstracts, Objection Statements, Objection Books and other Statements and returns;
- ii) Watching the clearance of all objections and outstanding items of accounting nature;
- iii) Reviewing the entries in the Forest Remittance Check Registers;
- iv) Checking the postings in the Classified Abstracts and seeing that they tally with the Cash Account.
- v) The Asstt. Accounts Officer/Section Officer is also required to ensure that the Consolidated Abstracts of the Section are made available for review to the Section Officer nominated by Book Section after compilation of March (Preliminary) accounts. He has to ensure that the defects pointed out in the Consolidated Abstracts by the reviewing Section Officer, are got removed on priority.

1.2.2 He shall also initial the entries in the Cash Account in token of his having exercised necessary checks and send memorandum to other Sections indicating the credits and debits appearing in the Cash Account.

1.2.3 For the purpose of compilation of accounts and the disposal of correspondence, the work is distributed among the Sr. Accountant/Accountants/Accounts Clerks attached to the Section under the orders of the Branch Officer.

1.3 Duties of Sr. Accountants/Accountants

1.3.1 Sr. Accountants/Accountants are responsible for: -

- i) The disposal of all correspondence relating to them;
- ii) Checking the Cash Account and seeing that all vouchers/documents required to be sent by the Divisional Forest Officers have been received with the Cash Account/Monthly Account;
- iii) Posting of the Classified Abstracts and preparing of summaries of the revenue and expenditure;
- iv) Seeing that all statements and returns due from them are prepared and dispatched on due dates;
- v) Classifying the items of Cash Account and closing the Objection Books and Adjustment Registers;

- vi) Preparing the Objection Statement and watching returns of the same, their disposal and conducting all correspondence connected therewith;
- vii) Classifying and adjusting the items of Forest debits and credits appearing in the inter-departmental transactions;
- viii) Maintaining note books for watching the disposal of correspondence received by them;
- ix) Maintaining Key Registers for recording list of important orders and decisions for ready references;
- x) Making over the vouchers and other documents relating to other sections concerned on due dates;
- xi) Cheque drawing powers are given to Divisional Forest Officers. Permanent authorization is done in respect of Permanent Divisions and renewal/extension of cheque drawing powers is authorized as and when communication of Government in Finance Department is received through Principal Chief Conservator of Forest. This function is also included in duties of Sr. Accountants.
- xii) Pairing of cheques (list of cheques drawn during month may be obtained from Monthly Account and cheques encashed

during the month obtained from the Treasury Schedule is to be paired off in each month.

CHAPTER-II

SYSTEM OF FOREST ACCOUNTS

2.1 The system of Forest Accounts is briefly as follows: -

2.1.1 Divisional Forest Officers are responsible for the effective check and control of accounts of the entire Division both in respect of revenue and expenditure.

2.1.2 All revenue realized by Forest Officers, is remitted into the nearest Treasury under "Forest Remittances". Funds for expenditure are obtained by District Forest Officers by means of cheques drawn on the treasuries. All transactions are adjusted in the Civil and Forest Accounts as 'Forest Remittances'

2.1.3 The Divisional Forest Officers are required to submit to the Accountant General the monthly accounts supported by following documents by 5th of the following month. The transactions coming to notice after dispatch of the March Accounts are intimated to this office through a supplementary account which is to reach this office by the 1st June or any other date fixed by the Accountant General: -

- i) Monthly Cash Accounts (Form FA-6)
- ii) Register of cheques drawn during the month (Form No.FA-4).
- iii) Classified Abstract of Revenue and Expenditure (Form No.FA-64)

- iv) Schedule of Remittances to Treasuries (Form No.FA-15)
- v) Schedule of Forest Advance (Form No.FA-13)
- vi) Income and expenditure statement (Form No.FA-14)
- vii) Cash Balance Report (Form No.FA-5)
- viii) Abstract of deposit entries in the Ledger (Form FA-23)

Note: Specimen of the Forest Accounts forms are available at
Appendix-B to this Chapter.

2.2.1 Checking of Monthly Accounts

Cash Account

The Monthly Cash Account should be prepared in Form No.FA-1. It should show in respect of the following items not merely the totals for the month but all other items of receipt or charge should be entered in detail: -

- i) Receipt side
 - (1) Cheques drawn (2) Recoveries of advances from Contractors and Disbursers (3) Revenue received and credited in the Cash Book under Major Head 0406-Forestry and Wild Life (4) Refund of Forest revenue taken by deduction from Revenue (5) Receipt and recoveries creditable to the Central Government

ii) Payment side

(1) Remittances to treasuries 2) Advances made to contractors and disbursers (3) All expenditure debited in the Cash Book under various Forest Head (4) Receipts and Recoveries to be deducted from capital outlay (5) Payments debitable to the Central Government.

2.2.2 Classified Abstract of Revenue and Expenditure

A Classified Abstract of Revenue and Expenditure should be prepared in Form No.F.A.64. The expenditure debited to the head 4406-Capital Outlay on Forestry and Wild Life being shown separately from that which is debited to head 2406-Forestry and Wild Life. All items of revenue and expenditure recorded in the Cash Book for the month should be classified and arranged in this return in accordance with the prescribed classification the entries being made in such detail as may be required by the Accountant General.

The Classified Abstract will be submitted to the Accountant General(A&E) alongwith a Check List (**Appendix-C**) introduced by the Central office vide letter No.167-AC-I/79-90-KWV dated 22.2.1991 which is intended to serve as aide memoire and bring out

clearly and precisely the differences from the quality angle in the accounts compiled and to help in initiating the corrective measures.

2.2.3 Schedules of Remittances into Treasuries

A Schedule of remittances to treasuries should be prepared in Form No.F.A.15. The entries in this schedule should show each item of remittances separately and a reference to these items should be made invariably against the corresponding entries in the last column of the Consolidated Treasury Receipt received from the Treasury concerned.

2.2.4 Abstracts of Contractors and Disbursers' Ledger

- i) An abstract of the contractors' and Disbursers Ledger should be prepared monthly. In this Abstract it should be shown in consecutive order first, the contractors' accounts and then the disbursers accounts. The columns should be totalled separately for contractors and disbursers' accounts and grand totals of all accounts should be given at the foot of the Abstracts.
- ii) The Abstract for March in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than twelve months remained unadjusted and the steps which have been taken for its early clearance.

The monthly Forest Account should be accompanied by vouchers in support of payment exceeding Rs.1000/-.

2.2.5 The monthly Cash Account should accompany a certificate duly signed by the Divisional Officer that the lump sums shown, agree with the details in the Cash Book and also with the subsidiary returns after making allowance for: -

- i) Refunds of forest revenue noted in the Cash Book but taken by deduction from revenue in the Cash Accounts, and
- ii) receipts and recoveries on Capital Account noted in the Cash Book but deducted from expenditure under the head 4406-Capital Outlay on Forestry and Wild Life in the Cash Account (2) that the account balance agrees with the actual cash balance.

2.2.6 A certificate in the following form signed by the Divisional Officer should also be attached to each Classified Abstract of Expenditure:

I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not with due regard to the interest of the Government Service, be avoided. I certify that, to the best of my knowledge and belief, the payment included in the account have been duly made to the parties entitled to receive them. I have, so far as possible, obtained vouchers for other sums, and I am personally responsible that they have been such destroyed that they cannot be used again.

2.2.7 i) In case certain purchases of stores have been made by the Divisional Officer then the monthly account should also have the following certificates duly signed by the Divisional officer: -

All the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register.

ii) The quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payment.

iii) When the Divisional Officer signs the accounts while on tour and cannot give the required certificate, these should be furnished separately when he returns to headquarters. Similarly, when owing to the absence of the Divisional Officer, the monthly accounts have been signed and dispatched by his Accountant/Jr. Accountant or other official authorized by Government in this behalf, the Divisional Officer should on his return to headquarter examine the account and submit to the Accountant General a report of such examination in such form as may be prescribed by him.

iv) On the receipt of the monthly forest accounts in this office, the concerned Accountant should verify and see that the requisite rules and regulations for compiling and submission of the accounts have been observed by the departmental officers.

v) The charges mentioned in the monthly accounts should be checked with regard to the classification of Revenue and Expenditure of the Forest and Wild Life Department which has been given in **Annexure 'C'** to Chapter No.4 of this Manual. Further detailed classification of the Forest Department is available in the annual Budget Estimates of the State of Rajasthan. While checking the accounts, it should be seen that the Debits and Credits under

remittances as shown in the Forest Account agree with the corresponding amounts appearing in the Treasury Schedule.

vi) C.A. Forest Section is required to compile the classified accounts of all the Forest Divisions in Rajasthan according to the Sub and detailed heads prescribed for the purpose. The Consolidated Classified account of all the forest Divisions for the month is then compiled and made over to the Book Section on the prescribed dates for incorporation in the general accounts.

2.2.8 Accounting procedure in respect of Expenditure met out of “contingency Fund”

- i) The Drawing Officers of the Forest Department are required to mark the classification of transactions met out of contingency fund advance prominently with the words ‘Contingency Fund’ in red ink and are required to be shown distinctly in a separate schedule with the same details as are required to be shown in the case of expenditure met from ‘Consolidated Fund’.
- ii) When funds covering the advance from ‘Contingency Fund’ are voted by the legislature and necessary sanctions are received from the Department of Finance/Chief Conservator of Forests, necessary transfers under the head ‘Deduct amount transferred to Consolidated Fund’ under major head etc. should be made. The Section should

keep a special watch for such amounts because no amount should remain outstanding and unreconciled at the end of the financial year.

- iii) Necessary return in respect of the funds drawn out of 'Contingency Fund' should be sent to the Book Section in the prescribed proforma on the prescribed dates.

2.2.9 Consequent upon the amendment of Rule 253 of Rajasthan Treasury Manual vide their Circular No.35/92 dated 25.8.92, the Pay & Allowances of forest Officers and their establishment, including office Contingency bills will be drawn on bills passed by the respective Treasury Officers as in case of other Civil offices of Government of Rajasthan w.e.f. 1.1.93
(TM/92-C/6 dated 30.9.1992)

CHAPTER-III

CHECKS TO BE EXERCISED IN MONTHLY FOREST CASH ACCOUNT

3.1 On receipt of the monthly accounts the Accountant should: -

- i) See that all documents have been received as per details given in the forwarding memo; issue reminders for any document not received; agree the amount shown in lump in the Cash Account with those of the subsidiary schedules and vouchers and write the word 'agreed' in token of this having done so;
- ii) See that all vouchers in support of Classified Abstract of expenditure have been received. For any wanting vouchers, the Divisional Forest Officer should immediately be addressed. The amount of each of the wanting vouchers is entered in the objection book and statement, the objection being removed as soon as the voucher is received.
- iii) Check the totals of the schedules of 'Remittance of revenue to treasuries' and compare the same with the entry in the Cash Account; check the total of the 'Register of cheques drawn' (Form No.FA-2) and agree the same with the entries in the Cash Account. The Accountant after checking the schedules, should initial them and write the word 'checked and agreed' in token of having done so and make them over to the Forest Remittances Checker.

- iv) If, in very exceptional cases, the accounts of a division are received too late to admit of their being included in general accounts of the month, they may with the sanction of the Accountant General/D.A.G. be excluded from the accounts of that month and incorporated in those of the subsequent month.
- v) In examining a Cash Account, the Accountant should check the opening balance with the closing balance of the preceding month, and mark the entries as 'agreed' in both the documents and initial them. The revenue and expenditure of the month should be checked with the totals of the 'Classified Abstract of Revenue and Expenditure' and the entries marked off 'agreed' and initialled.
- vi) The amount of cheques drawn and of revenue remitted to treasuries as well as recoveries from and advances to contractors and disbursers should be similarly checked with Forms No.FA-4 & FA-13 (the totals of which should also be examined) and marked off as 'agreed' and initialled.
- vii) Specific preliminary and detailed checks, as are required to be exercised on each of the form of the monthly Forest Accounts are as under: -

3.2.1 Form FA-6 Cash Book/Cash Account:

Checks to be exercised in CA Forest Section

It should be examined to see that: -

- i) It had been received in complete state and in prescribed form duly signed by the Divisional Officer;
- ii) No documents are missing. In case any document is missing, it should at once be called for;
- iii) Opening balance agrees with closing balance of the previous month's accounts;
- iv) In case a form/return attachable with cash account is blank, a note to this effect has been recorded at the foot of the accounts of the form which is blank;
- v) The classification recorded on the debit and the credit side is correct;
- vi) Debit (Receipt) and Credits (Disbursements) are correct arithmetically and they tally;
- vii) The figures as mentioned in the account relating to advances and recoveries from the contractors and Disbursers are traced out in relevant Form. The figures under the head 0406 and 2406 are also to be traced in relevant Form.
- viii) Vide para 9.1 of MSO (A&E) Vol.I the C.A. Forest Section is to see that the Disbursing Officers have rendered correct account of

transactions in their charge and that all the subsidiary accounts correctly work upto the Cash Account in Form FA-6.

3.2.2 Form FA-4 Register of Cheques drawn:

To see that: -

- i) It has been prepared on proper and prescribed form with necessary details as required in the columns provided for;
- ii) The total is correct;
- iii) Cuttings and overwritings have been attested;
- iv) Compliance of Para 9.3 of MSO (A&E) Vol.I i.e. comparison of figures of FA-4 with the figures of Treasury schedule of forest cheques paid and maintenance of Remittance check register is also made by the section.

3.2.3 FA-64 –Classified Abstract of Revenue and Expenditure – checks in CA Forest Section:

To see that: -

- i) It is prepared in proper prescribed form which has been duly signed by the Divisional Officer;
- ii) All the vouchers due for submission to Audit have been attached;
- iii) The items in this Abstract have been arranged in accordance with the prescribed detailed heads and sub-heads;
- iv) Classification is correct;

- v) Total under each head of account is correct.

3.2.4 FA-15-Schedule of Remittances into Treasuries Checks in C.A. Forest Section

- i) The correct Form viz. FA-15 has been used and is signed by the Divisional Officer;
- ii) Total worked out is correct.
- iii) Entries in the schedule show each item of remittances separately and the amount of challan is not split up.
- iv) Reference to these items is invariably made against the corresponding entries in the last column of the consolidated treasury receipt received from the Treasury Offices concerned.
- v) Reconciliation of figures relating to remittances to treasuries should be done as per Para 9.4 of M.S.O.(A&E) Vol.I by CA Forest Section.

3.2.5 Abstract of entries in the contractors and Disbursers Ledger

Checks by CA Forest Section – To see that: -

- i) It is prepared in the prescribed proper form and duly signed by the Divisional Officer;
- ii) Opening and closing balances are correct;
- iii) Prepared in consecutive order i.e. first contractors account and then Disburser's account. Columns are totalled separately for contractors

and disburser's accounts and that grand totals of all the accounts have been given at the foot of the Abstract;

- iv) The totals of payments and recoveries are checked with the corresponding entries in the Cash Accounts for the month;

Note :Beside the above mentioned checks, the A.G. is empowered to add any other check/checks which he may like to exercise on accounts/documents taking into account the provisions in the Codes/Manuals of the State Government and other local conditions.

(CAG General Circular No.20/1987-No.375-AC-II/251-84 dated April 1987))

CHAPTER-IV

4.1 COMPILATION OF MONTHLY ACCOUNTS

4.1.1 After the examination of the Divisional Accounts has been completed, a monthly Classified Abstract of each Circle should be prepared, from the Divisional Accounts received in this office. The revenue and expenditure will be recorded against the appropriate sub and detailed heads according to the detailed classification contained in the Budget Estimates as shown in **Appendix-‘D’**. The remaining receipts and charges of the division relating to debt and remittance heads (including transfer by book adjustments) should be posted from the monthly account after all the items have been duly checked with the subsidiary schedules and vouchers (if any) and classified.

4.1.2 On completion, the Departmental Classified Abstract of the Forest Department along with the schedules of receipts and payments vouchers and all supporting documents, should be made over to the Asstt. Accounts Officer/Section Officer, who should carefully check the classification of receipts and expenditure. The Classified Abstract so checked and passed by the (B.O.) Gazetted Officer in charge should be utilized as the basis of the Consolidated Abstract.

- 4.1.3 The Classified Abstracts of each circle together with the divisional cash account will be submitted through the Asstt. Accounts Officer/Section Officer to the Branch Officer for approval.
- 4.1.4 After the Classified Abstract of each circle has been prepared and proved in the manner indicated in preceding paras a Consolidated Abstract of Forest Accounts for whole of the State will be prepared.
- 4.1.5 The monthly total of the various heads of accounts as worked out in the classified abstract should be posted in the consolidated abstract in the column provided for the month and the progressive totals should be struck. The Consolidated Abstract should be made over to the Book Section, alongwith the Classified Abstract on the dates prescribed for the purpose after necessary approval by the Branch Officer.
- 4.1.6 The Opening Cash Balance as shown in the Forest Divisions Cash Account and as agreed with previous month's closing cash balance should be incorporated on receipt side of the Classified Abstract and the closing cash balance (at the end of the month) on payment side of C.A. under head 8671-Departmental Balances, 101-Civil, Forest Cash Balance". "In case, under any circumstances, the opening cash balance shown in monthly Divisional Accounts is different from the previous months closing balance, the previous months closing cash

balance may be adopted as opening entry, and difference may be posted under Objection Book Suspense”.

4.1.7 The Accountant General shall at his discretion prescribe the amount of other details to be recorded either in the Classified Abstract or in the subsidiary summaries to be maintained in the Forest Section. The information contained in these summaries may be utilized for preparation of the Statements required for Finance Accounts of the Combined Finance and Revenue Accounts of the State Government as well as any proforma annual accounts.

4.1.8 In writing up the summaries, the arrangement of the prescribed major, minor and detailed heads should be observed strictly; and as far as possible the results brought out should be reconciled with the corresponding figures in the relevant Classified Abstract, the responsibility for this agreement being placed on a member of the superintending staff.

4.1.9 (i) During the process of accounts compilation, the Accountant may come across certain items which are adjustable in other Departmental Classified Abstract. All items should be collected by detailed heads in Compilation Sheets and the amounts posted under the relevant Departmental Suspense Head. Steps should be taken to ensure that suspense items added during the year should get cleared

by closure of March (S) accounts by vigorous pursuit of wanting information. C.A. Forest Section will give the reasons of non-clearance of items added during the year to Report (AAD) Section as desired by Central office vide DO No.12-AC-MISC./212/2005 dated 19.1.2006. Suspense Slip should be issued to the Sections concerned for booking the expenditure to final heads of accounts.

4.1.9 (ii) Computer level compilation has been started and duties and responsibilities of AAG/Sr.AO/AO and AAO/Sos in C.A. Forest Section with regard to compilation of accounts through computer have been detailed in Appendix-‘E’.

4.1.9 (iii) In respect of the following heads, monthly Classified Abstracts (Forest Divisions portion) with detailed division-wise posting may be prepared by Forest Section and figures passed on to the concerned C.A. Section for final incorporation in their Departmental C.A. (Treasury Portion) through the Departmental Adjusting Account.

- 1) 2406-Soil Water Conservation.
- 2) 2415-Agriculture Research & Education.
- 3) 2501-Special Programme for Rural Development.
- 4) 2705-Command Area Development.

The total amount of expenditure under these heads should be posted in Forest Department (Divisions) C.A. under respective Departmental Suspense Heads”.

4.1.9 (iv) The Asstt. Accounts Officer/Section Officer and the Gazetted Officer incharge Branch Officer of the Compilation Group should be held responsible for the correctness of the posting in the compilation book in respect of items of over Rs.10,000 and Rs.50,000 respectively under any detailed head of account and for the tracing of the entry in the Classified Abstract.

4.1.10(i) The accounts of Forest Officer’s transactions should be incorporated in the accounts of the month to which they relate and no departure from this rule would be permitted in respect of the accounts of any division except in unavoidable circumstances, such as very late receipt of the Divisional Officers Cash Accounts.

4.1.10(ii) The Section Officer should scrutinize the Consolidated Abstract intelligently and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to raise a doubt whether there has been misposting/misclassification. If any doubt is arisen, he should carry out the necessary scrutiny with reference to the details of the doubtful item and should satisfy himself about the correctness of the

figures before submitting it for the approval of the Gazetted Officer Incharge.

4.1.10(iii) Compilation work should on no account be delayed. Branch Officer should see that the compilation work is completed within the prescribed dates.

4.1.10(iv) If certain Accountants take leave during the period, when the compilation work is in progress, a special watch on the work and conduct should be kept.

The documents relating to challans etc. will be sent to record branch only after the completion of compilation and reconciliation.

(Authority Office Order-2 of TM/Record-despatch/C/2005/2 dated 22.2.2005)

4.2 PREPARATION OF TRANSFER ENTRIES

4.2.1 Principles of proposing Transfer Entry

- i) The C.A. Forest Section is required to rectify the errors in accounting detected during reconciliation by the Departmental representative by means of transfer entries. Transfer entries are also required to be proposed for annual adjustment, book transfers etc.
- ii) An error which effects a debt, deposit or remittance head must be corrected by transfer, however, small it may be. If the accounts of the year in which the error took place are not closed, the corrections

should be made by the removal of the item from the head under which it was wrongly taken to that which it properly belongs. If the accounts of the year in which the error took place are closed then the following procedure should be followed: -

- a) An item debited/credited to one debt, deposit or remittance head instead of another, the correction should be made by transfer from one to another;
- b) an item credited to a debt, deposit or remittance head instead of to a revenue head or debited to a D.D.R. head instead of to an expenditure head, the correction should be made by transfer to the head under which it should originally have appeared;
- c) An item credited to a revenue head instead of to a D.D.R. head, correction should be made by debiting refunds and crediting the proper head;
- d) An item debited to an expenditure head instead of to a debt, deposit, suspense or remittance head, correction should be made by debiting the proper head and minus debiting the wrongly debited expenditure head.

4.3 RECTIFICATION OF ERRORS

4.3.1 No alteration should be made in the departmental Classified Abstracts or Consolidated Abstracts of any month after they have

been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one minor head to another, necessary corrections should be made by proposing a formal transfer entry.

CHAPTER-V

Maintenance of Broad Sheets

5.1.1 Forest Section is required to maintain the following

Broadsheets:-

- I) 8115-Depreciation/Renewal Reserve Fund
 - i) Departmental Working of Forest Coups
 - ii) Bamboo Exploitation
 - iii) Katha Trading Scheme
- II) 8443-Civil Deposit-Forest Deposits
- III) 8550-Civil Advances-Forest Advances
- IV) 8671-Departmental Balances-Forest Department Cash Balance
- V) 8782-Cash Remittances between officers rendering accounts to the same Accounts Officer.
- VI) 8782-Forest remittances
 - i) Remittances into Treasuries
 - ii) Forest Cheques
 - iii) Other Remittances

5.1.2 The Branch Officer and Section Officer should exercise special

care to see: -

- a) That the clearance is effected in the account of the month to which the transaction relates.

- b) That in any case no difference is allowed to remain unadjusted for more than one month.
- c) The Broadsheet should be submitted half yearly to the Dy. Accountant General/Sr. Dy. Accountant General on the 15th of November and May after thorough scrutiny and review.
- d) Questionnaire 'A' should be appended with the Broadsheet as prescribed vide O.O. No.TM/70-C/138 dated 28.10.1970.
- e) The Broadsheet should be sent to the Book Section for quarterly review on 15th of March, June, September and December as per provisions of O.O. No.TM/79-C/54 dated 4.9.1979.
- f) All Broadsheets should be submitted to the B.O. on 25th of every month.

5.1.3 Broadsheets mentioned at para 5.1.1 (i) are also required to be maintained in respect of all the Forest divisions of the State on the same lines as are applicable to 'State P.W.D.' In so far as" (I) Forest Remittances into the treasuries and (II) "Forest cheques" are concerned, beside posting and balancing the Broadsheets, C.A. Forest Section should also take the following action for speedy clearance of the differences under the above heads of accounts.

5.1.4 (i) The monthly extracts from the Registers of cheques (Form-4) received from Divisional Forest Officers should be compared with the Treasury Schedules of Forest cheques paid and the cheques

which are cashed during the same month may be ticked off without the date of encashment being noted against each cheque. The remaining uncashed cheques in the monthly extract from the Register of cheques should then be copied out in the Remittance Check register (Form no.SY-224) through which their encashment in subsequent months should be watched. The difference between two sides of account should be proved by the details of uncashed cheques, as brought out in the Remittance Check Register and individual item, if outstanding for more than three months, should be settled by reference to the Divisional Forest Officer.

- 5.1.4 (ii) Similarly, the remittances to treasuries as shown in the monthly schedules of Remittances (Form-15) should be reconciled with the schedules received direct from treasuries and the consolidated Treasury receipts received through the Forest Officers and the debits in the Forest Accounts should thus be checked with the corresponding credits in the treasury accounts. A register in suitable form being maintained for the purpose of this comparison. Differences should be settled promptly by correspondence with the Divisional Forest Officer or the Treasury Officer as may be necessary).

5.1.5 Broadsheet for 8550-Civil Advances - Forest Advances

- i) Broadsheet should be prepared as per Form-17 of Paragraph 8.3 of MSO (A&E) Vol-I.
- ii) Progressive differences between Ledger and Broadsheet should be calculated and analysed.
- iii) In the cases of all the divisions opening balance should be obtained.
- iv) The Broadsheet may be maintained and kept upto date as per the instructions contained in Chapter-8 of MSO (A&E) Vol-I.

5.1.6 On the recommendations of O&M Section, the maintenance of the following broadsheets were discontinued for the reasons that there were no transactions since long. The Broadsheets shown in item (b) below are to be discontinued after clearance of balances therefrom.

(TM/Broadsheet/O&M/2003-04/C/10 dated 16.12.2004)

- a) Broadsheets to be discontinued: -

Forest Group

Sl.No.	Name of Broadsheet	Head of A/c	Balance as on 1.4.2003
1	OB Suspense	0406	Nil
2	OB Suspense	0406	Nil
3	OB Suspense	4406	Nil
4	DAA Suspense	0406	Nil
5	DAA Suspense	2406	Nil
6	DAA Suspense	4406	Nil
7	Treasury Suspense	0406	Nil

8	Treasury Suspense	2406	Nil
9	Treasury Suspense	4406	Nil

- b) Broadsheets to be discontinued after clearing of outstanding balances: -

Forest Group

Sl.No.	Name of Broadsheet	Head of A/c	Balance as on 1.4.2003
1	Forest-III Remittances	8782-103-003	(-)3,138.00
2	Forest-IV Remittances	8782-103-004	7,44,940.50

CHAPTER-VI

MISCELLANEOUS ITEMS OF WORK

6.1 Issue and receipt of Suspense Slips

6.1.1 (i) When an item of receipt or expenditure appears in the divisional monthly accounts/treasury schedule pertaining to another department or head of account, the amount should be booked in the Classified Abstract against the Departmental head under the L-Suspense and Miscellaneous (b) Suspense 8658-Suspense Account-III-Departmental Adjusting Account. At the same time an intimation of the transactions should be sent to the section concerned supported by vouchers or extracts from voucher to the adjusting section. The amount and other particulars of each suspense slip should be entered in a Register called outward Suspense Slip Register, maintained. Separate registers or portion of a register may be set apart for suspense slip relating to each head. The entries in each register should be numbered in a separate consecutive series for the year. This Register should be maintained in original and should be used as a Transit Register for the transfer of suspense slips. On completion of classified abstract the outward suspense slip register alongwith suspense slip should be sent to the sections dealing with the suspense head and their acknowledgements must be obtained against the

concerned entries in the register itself to ensure their adjustment in the accounts of the same month.

- 6.1.1 (ii) Similarly an Inward Register of Suspense Slip is to be maintained in the section to enter the amount and other particulars of all the suspense slips received in the section. It should be ensured that all the suspense slips received in the section during the month have been adjusted in the same month. On the completion of accounts the prescribed certificate should be signed by the Section Officer of the section every month and the register submitted to the Branch Officer alongwith the monthly accounts.

6.2 Consignment of old records

- 6.2.1 (i) C.A. Forest Section is required to transfer all the records of its section to the record room, when these records are no more required for reference in the Section. Detailed procedure for consignment of the records has been prescribed in the manual of general procedure which is required to be followed rigidly.
- 6.2.1 (ii) The procedure is, however outlined in brief for guidance of the section.
- a) All the items of records (i.e. registers, guard files vouchers, monthly accounts etc.) to be consigned to the record branch should be properly bound or otherwise secured.

- b) Date of destruction of the records should be recorded on each volume under dated initials of the Section Officer. Period of preservation of the records has been prescribed in Annexure to para 12.2 (Chapter-XII of MSO(Admn.) Vol.I, which should be consulted before final consignment of records to the record room. As on date the period of preservation of important items of records is as under: -

Monthly Accounts	7 years
Classified Abstract	10 years
Consolidated Abstracts	5 years
Salary Bills	3 years
Travelling Allowance Bills	3 years
Medical Bills	3 years
Contingent Expenditure Bills	5 years
Deposits Registers	6 years
Despatch Register, Diaries, T.R. & Returns	5 years
Attendance Register	1 year

- c) Lists of record should be prepared in Form No.SY-30 in duplicate and location of the record noted in the sectional copy from the original copy kept in the custody of the record keeper.
- d) The Serial No. of the record handed over should be in one series and not account-wise or head-wise. The lists should be prepared in legible handwriting systematically and year-wise.
- e) The main principal which should guide the destruction of record should be that so long as an objection is outstanding till

then the voucher alongwith the supporting documents should not be destroyed even though the period of preservation might have expired.

- f) For detailed procedure with regard to maintenance, weeding, permanent preservation etc. of the items of record, manual of general procedure, Manual of Standing Orders and important orders received from the Headquarter Office/State Government should be referred to.

6.3 Proper Maintenance of Files

6.3.1 The Forest Section is required to maintain correspondence files properly as per provisions of para 3.03 to 3.06 of the Manual Procedure. These points are reproduced below for observance by the Section. These should be also kept in view at the time of submission of files to the higher authorities.

- i) All files should be noted in the Key Register and bear its serial number;
- ii) The name of the Section and year of opening should be indicated on all files. Brief subject of file should be noted in the space provided for it. Reference of previous file should also be noted in the file;
- iii) The index of the file should contain (a) name of section (b) Abbreviated letters indicative of the subject or separate identity

which would facilitate its location (c) year of opening and (d) Key Register number;

- iv) The index should not be constituted of many words to indicate the subject.
- v) The note portion of the file should be page numbered and so also its paragraph be numbered.
- vi) All previous references should bear dispatch numbers and dates. In case, any previous proposed draft has not been approved/issued, indication to this effect should be given therein. The draft submitted should also indicate the file number etc.

(Authority TM/89-C/1 dated 30.1.1989)

6.4 Computation of arrears in respect of outstanding Test Audit Reports

- 6.4.1 it has been decided that the position of arrears in respect of outstanding Test Audit report and Inspection Report of the director of Inspection should also be shown in Monthly and Quarterly Arrear Reports of the Section at the rate of 12 minutes i.e. 0.030 mandays for each paragraph/sub-paragraph of the reports.

(Authority TM/87-C/10 dated 18.8.1987)

6.5. Submission of vouchers to A.G.(Audit) for Central Audit by Central Audit Parties

- 6.5.(i) It has since been decided that vouchers for auditorial functions of Central Audit Parties of A.G.(Audit) will be made available by

accounting sections of this office. it has, therefore, been decided that the arrears, if any, on account of non-production of vouchers requisitioned by Central Audit Parties of A.G.(Audit) and not supplied should be assessed in terms of mandays and indicated in the following proforma prescribed by the Central Office. A brief appreciation note explaining the reasons for non-production/non-supply of the vouchers, should also be appended with the quarterly arrear report for each quarter. This report is required to be furnished to T.M. Section by C.A. Forest Section with the quarterly arrear report.

6.5(ii)**Sub** : Proforma for production/non-production of vouchers to Accountant General (Audit)

- a) Month for which vouchers have been called for by Accountant General (Audit) (Major head-wise or department-wise but not submitted;
- b) Date of requisition from Accountant General (Audit).
- c) Reasons for non-submission
 - i) due to non-receipt of initial accounts from Treasury P.W. and Forest Divisions;
 - ii) Other reasons to be specified;
- d) Arrears in mandays;

- e) Action taken to clear the arrears;
- f) Remarks

(Authority TM/89-C/14 dated 22.12.1989)

6.6 Submission of vouchers for audit by local Audit Parties

6.6.1 It has since been decided by the Headquarters office that A.G.(A&E) will be responsible for supply of vouchers and foils of paid cheques for the selected months to the Local Audit Parties for detailed audit as and when requisitioned by them

6.6.2 C.A. Forest Section should, therefore, supply the vouchers/files of paid cheques promptly as and when requisitioned by A.G.(Audit). A register in the prescribed proforma should be maintained for issue and return of the vouchers.

6.6.3 Section should initiate immediate action in case the documents are not received back from the local audit parties within a reasonable period.

(Authority TM/IX/20/MSO(T)/Vol.III/9 dated 5.9.1989)

6.7 Procedure relating to losses, misappropriation and embezzlement etc.

6.7.1 It has been decided by Headquarter office that cases relating to losses, misappropriation and embezzlement etc. would be dealt with by the A.G.(Audit).

6.7.2 Requisitions from A.G.(Audit) for any records vouchers etc. relating to these and pertaining to Forest Department will be received initially by the C.A. Forest Section. As soon as the requisition is received, the section should locate the records immediately and keep them in safe custody of the Branch Officer. An intimation about the case will be sent to the .T.M. Section so that the T.M. Section may obtain necessary permission of the A.G.(A&E) for supply/transfer of vouchers/documents to A.G.(Audit) and that office will then be responsible for ensuring safe custody of the original vouchers/documents.

6.7.3 Branch Officer of C.A. Forest Section will maintain a record of the original documents in the prescribed proforma and send intimation of handing over and receipt back of vouchers/documents etc. to T.M. Section. Proper maintenance of registers will be checked by T.M. Section one in a year.

(Authority TM/85-C/15 dated 13.6.1985)

6.8 Submission of material for preparation of Finance Accounts (State) and Appropriation Accounts

6.8.1 Certain material for incorporation in the Finance Accounts and Appropriation Accounts of the State Government is required to be compiled and furnished to Book/AAD/TM Sections as per

provisions of MSO (T) Vol.II. An office order prescribing the due dates for various items of information to be furnished to the above noted sections is issued every year by AAD Section. The Section needs to ensure that the required information is compiled and furnished to the section concerned on due dates in the proforma prescribed.

6.9 Calendar of Returns

- 6.9.1 A Calendar of Returns has been prescribed for C.A. Section of the office, vide O.O. No.TM/89-C/5 dated 6.6.89 (Appendix-‘F’). C.A. Forest Section have to ensure that all the returns prescribed therein are submitted to the authorities concerned on due dates.
- 6.9.2 In addition to the above, the sections have also to ensure that specific returns prescribed/deleted from time to time are mentioned in the C.O.R. to keep it uptodate.
- 6.9.3 The Calendar of Returns should be put up to the Branch Officer on every Tuesday on the week and to the Group Officer on every third Tuesday of the month. The responsibility for proper maintenance of the C.O.R. rests with the Section Officer/Asstt. Accounts Officer.
- (Authority : TM/79-C/89 dated 19.2.79)

6.10 Monthly Arrear Report

6.10.1(i) A detailed report on the state of work should be submitted to

the Branch Officer by the 5th of each month in the prescribed form.

The report should be prepared carefully and it should reflect true

state of work in the section as it stood on the last day of the month

under report. The arrears should be calculated in terms of Mandays

according to the prescribed norms.

ii) While approving the arrear report, the Branch Officer should

verify the actual position of arrears in the Section and exercise

proper check over the correctness of the arrears depicted in the

report.

6.10.2 Preparation of Annual Review of working of forest Divisions

The above review is to be prepared by C.A. Forest Section for each

financial year and submitted to the State Government by 31st

December of the following financial year. The items to be covered in

the review have been detailed in Appendix-‘G’.

APPENDIX-‘A’
[Referred to in Paragraph 1.1.(3)]

**Statement showing the number of Forest Divisions in Rajasthan State
and the Circles to which they are attached**

Sl. No.	Name of Division	Division Code Number	Name of Circle to which Division is attached
1	Dy. Conservator of Forest, Social Forestry, Training & Research, Jaipur	89	Conservator of Forest, Training, Jaipur
2	Dy. Conservator of Forest, Edu. & Training, Alwar	48	
3	Executive Engineer, Forestry & Bio-Diversity Project, Jaipur	128	
4	Soil Conservation Officer (Vaniki), Banas, Tonk	125	Conservator of forest, Banas, Jaipur
5	Soil Conservation Officer, Sawai Madhopur	123	
6	Soil Conservation Officer, Banas Project, Agriculture, Dausa	124	
7	Sr. Planning Research & Development Officer, Banas, Tonk	126	
8	Soil Conservation Officer, Begu	38	Conservator of Forest & Director, Kota
9	Soil Conservation Officer, Kadana, Banswara	39	
10	Soil Conservation Officer, Abu Road	37	
11	Dy. Conservator of Forest, DOD, Bikaner	127	-
12	Dy. Conservator of Forest, Udaipur	13	-
13	Dy. Conservator of Forest, Suratgarh	122	-
14	Dy. Conservator of Forest, F.E.O.G.F.N., Jaipur	99	Conservator of Forest, F.E.O.G.F.N. Jaipur
15	Dy. Conservator of Forest (Wild Life), Jaipur (Zoo)	112	Conservator of Forest (Wild Life), Jaipur
16	Field Director, Tiger Project, Sariska	47	Conservator of Forest & Regional Director, Tiger Project, Sariska,
17	Dy. Chief wild Life Warden, Bharatpur	35	

18	Dy. Conservator of Forest (Wild Life), Jodhpur	98	Conservator of Forest (Wild Life), Jodhpur
19	Dy. Conservator of Forest (Wild Life), Mount Abu	80	
20	Dy. Director , Desert National Park, Jaisalmer	57	
21	Dy. Director, Core Area Tiger Project, Sawai Madhopur	97	Conservator of Forest & Regional Director, Tiger Project, Sawai Madhopur
22	Dy. Conservator of Forest & Dy. Director Buffer) Karauli	109	
23	Dy. Conservator of Forest, Soil Forestry, Sawai Madhopur	73	
24	Dy. Conservator of Forest (North), Jaipur	102	Conservator of Forest, Arawali Afforestation Programme
25	Dy. Conservator of Forest (South), Jaipur	27	
26	Dy. Conservator of Forest (Central), Jaipur	59	
27	Dy. Conservator of Forest, Social Forestry, Alwar	60	
28	Conservator of Forest, Soil Conservation, Jaipur	5	Conservator of Forest, Soil Conservation, Jaipur
29	Dy. Conservator of Forest, Soil Forestry, Dausa	71	
30	Dy. Conservator of Forest, Soil Forestry, Dholpur	74	
31	Dy. Conservator of Forest, Soil Conservation, Karauli	62	
32	Divisional Forest Officer, Bharatpur	23	Conservator of Forest, Arawali Afforestation Programme
33	Dy. Chief Wild Life Warden, Udaipur,	65	
34	Dy. Conservator of Forest (Wild Life), Chittorgarh	120	
35	Dy. Conservator of Forest, Social Forestry, Rajsamand	86	
36	Dy. Conservator of Forest, Pratapgarh (Chittorgarh)	52	
37	Dy. Director, World Food Programme, Udaipur	119	

38	Conservator of Forest, Western Circle, Udaipur	8	Conservator of Forest, Western Circle, Udaipur
39	Dy. Conservator of Forest (South),, Udaipur	34	
40	Dy. Conservator of Forest Arawali Afforestation Project	106	
41	Dy. Conservator of Farm Forestry (North), Udaipur	56	
42	Dy. Conservator of Forest, Dungarpur	16	
43	Divisional Forest Officer, Banswara	21	
44	Divisional Forest Officer, Sirohi	31	
45	Divisional Forest Officer, Kota	30	Conservator of Forest, Eastern Circle, Kota
46	Divisional Forest Officer, Baran	22	
47	Divisional Forest Officer, Bundi	25	
48	Divisional Forest Officer, Jhalawar	28	
49	Dy. Conservator of Forest (Wild Life), Kota	81	
50	Divisional Forest Officer, Ajmer	20	Conservator of Forest, Ajmer
51	Divisional Forest Officer, Tonk	33	
52	Divisional Forest Officer, Chittorgarh	26	
53	Dy. Conservator of Forest, Social Forestry, Bhilwara	58	Conservator of Forest, Sikar
54	Dy. Conservator of Forest, Sikar	55	
55	Dy. Conservator of Forest, Nagaur	53	
56	Dy. Conservator of Forest, Churu	51	
57	Dy. Conservator of Forest, Jhunjhunu	44	
58	Dy. Conservator of Forest, Pali	46	Conservator of Forest, Jodhpur
59	Dy. Conservator of Forest, Jalore	54	
60	Dy. Conservator of Forest, Jaisalmer	45	
61	Dy. Conservator of Forest, Barmer	63	
62	Dy. Conservator of Forest, Jodhpur	29	
63	Divisional Forest Officer, Bikaner	24	Conservator of Forest, IGNP Stage-I, Bikaner
64	Dy. Conservator of Forest, IGNP, Chittorgarh	15	
65	Dy. Conservator of Forest, IGNP, Hanumangarh	17	
66	Dy. Conservator of Forest, Sri Ganganagar	61	

67	Dy. Conservator of Forest, IGNP Stage, Bikaner	92	Conservator of Forest, IGNP Stage-II, Bikaner
68	Dy. Conservator of Forest, IGNP Stage-II Div.II, B, Bikaner	91	
69	Dy. Conservator of Forest (World Food Programme), Jaisalmer	87	
70	Dy. Conservator of Forest, O.E.C.F. Mohangarh Head (HQ. Jaisalmer)	110	

**APPENDIX-‘B’
(Referred to in para 2.1.3)**

Office of the Divisional Forest Officer,.....

Form No.F.A.6

Cash Account

Month.....

Receipt		Payment				
Head of Account	Amount	Head of Account	Non-Plan	Plan	Centrally Sponsored Scheme	Total

Form No.F.A.4

Register of Cheques drawn during the month.....

Sl.No.	Cheque Number	Date	To whom issued	Amount	Remarks
1	2	3	4	5	6

Forest Officer

Place :

Date :

Office of the Deputy Conservator of Forests,

Classified Abstract of Revenue and Expenditure

MonthForm No.64

S.No.	Major, Minor & Detailed Head of Account	Schedule Docket Number	Name of work which is given in estimate	Expenditure upto the last month (Rs.)	Expenditure during the month (Rs.)	Uptodate Total expenditure (Rs.)	Technical sanction Number of date	Amount (Rs.)	Budget Provision (Rs.)
Total									

Dy. Conservator of Forests

Form No.F.A.15

Schedule of Remittances into Treasury

Month.....Year.....

Sl.No.	Date of Deposit	Item No. of Challan	Name of treasury	Name of depositor	Amount	Remarks
1	2	3	4	5	6	7

Forest Officer

Place :

Date :

Office of the Divisional Forest Officer,.....

Schedule of Forest advanceForm F.A.-13

List of Forest advance

Month

S.No.	Name of Officers and officials	Balance of last month	Forest Advance given during this month		Total	Advance adjusted during this month	Balance Amount
			Amount	Cash Voucher No.& Date			
Total							

Divisional Forest Officer

Officer of the Divisional Forest Officer,

Form No.14 Income and Expenditure Statement

Month.....

Income		Expenditure				
Head of Account	Amount	Head of Account	Non-Plan	Plan	Centrally Sponsored Scheme	Total

Form No.F.A.5

Cash Balance Report

Statement of the Actual Balance of cash in the hand of
on the day of and of outstanding
impressts and temporary advance with subordinate.

Description	No.	Amount	Remarks and explanation of large balance
1	2	3	4

Total cash in hand Rs. in words

Amount of impressts and advance shown below

Balance as per Cash Book

Divisional Forest Officer

FormNo.23

Office of the Dy. Conservator of Forests,

**Head of Account – 8443 – Civil Deposit
109 – Forest Deposit**

Month

Particulars	Opening Balance	Deposit during the month	Total	Payment during the month	Closing balance
Total					

Deposit

S.No.	Name of Firm	Kind of Deposit	Amount	Deposit item Number

Payment

S.No.	Name of Firm	Kind of Payment	Amount	Voucher Number and date

Deputy Conservator of Forest

APPENDIX-‘C’
(Referred to in para 2.2.2)

OFFICE OF THE ACCOUNTANT GENERAL (A&E), RAJ., JAIPUR

No.Book-I/check-list/91-92/

Dated : .3.1991

CIRCULAR

Sub ; Introduction of check-list for ensuring credibility of accounts.

Central office vide letter No.167-AC-I/79-90-KW V dated 27.2.1991 has introduced a check-list required to be submitted to Accountant General alongwith monthly accounts compiled in April'1991 and onwards which is intended to serve as an aid memoire and bring out clearly and precisely the deficiencies from the quality angle in the account compiled and to help in initiating corrective measures. The details of the items are enclosed.

It is, therefore, enjoined upon all the accounting sections that while submitting the Classified Abstracts of February'1991 and onwards to Book-I Section, the required information may be invariably furnished so that the check-list required to be submitted to Accountant General (A&E) is put up alongwith the monthly state civil accounts from April'1991 onwards.

Dy. Accountant General (E)

Copy to: -

- 1) All Accounts Officers of accounting sections
- 2) All accounting sections

**The check-list to be submitted to Book-I Section for the
monthly civil A/c (State) of _____**

1	Adverse Balance	Head of Account		Amount
		1		
		2		
		3		
	4			
	For all Accounting Sections)			

2	Non-Inclusion of initial accounts for the month of _____	Total No. of units		No. of units included
		a	Treasury	
		b	PW Division	
		c	Forest Division	

3	Wanting vouchers for the month of _____	Name of treasury	Head of account	Amount	Remarks, if any
		(For C.T.S.IV)			

4	Discrepancies between Cash accounts/List of Payments/Receipts	Differences between figures of cash accounts and list of payment	Totalling mistakes	Mistakes relating to classification	Remarks, if any
	For C.T.S.I				

5	Maintenance of Suspense Slip Register (Inward/Outward)	Whether Suspense Slip Register (Inward/Outward) maintained in the section and are uptodate
	For all C.A. Sections	

Accounts Officer

Section _____

APPENDIX-‘D’
(Referred to in paragraph 4.1.1)

**Statement showing the main Heads of Classification of Revenue
and Expenditure of the Forest Department**

MAJOR HEAD	MINOR HEAD
0406-Forestry and Wild Life	As per list of major & minor head
MAJOR HEAD	MINOR HEAD
2402-Soil and Water Conservation	As per list of major & minor head
2406-Forestry and Wild Life	
2415-Agricultural Research and Education	
2705-Command Area Development	
MAJOR HEAD	MINOR HEAD
4402-Capital Outlay on Soil and Water Conservation	As per list of major & minor head
4406-Capital Outlay on Forestry and Wild Life	
4415-Capital Outlay on Agricultural Research and Education	

APPENDIX-‘E’
[Referred to in para 4.1.9(ii)]

(A) - Duties and responsibilities of Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer in C.A. Forest with regard to working of Compilation of accounts through computer

Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer is overall incharge of the Section. In addition to the duties/responsibilities already being performed, he/she is to supervise the working of compilation of accounts through computers. He/She may exercise the checks as under: -

- i) To monitor the progress of the posting of Cash Accounts in the computers and to ensure the completion of data entry by the prescribed date.
- ii) To ensure that no amount for which proper details are available has been kept under O.B. Suspense.
- iii) To see that all the vouchers the classification of which has been checked by him/her have been correctly booked under the relevant head.
- iv) To authenticate the various reports generated through the computers viz: Classified Abstract, Consolidated Abstracts, Abstract of DDR heads etc.
- v) To ensure that no unauthorized scheme has been operated.
- vi) At the time of approving broadsheet relating to departmental suspense heads and other broadsheets maintained in the section, it may be checked that the upto date differences have been properly analyzed and reasons for non-clearance of the outstanding items are recorded in the broadsheets.
- vii) To ensure reports etc. generated through computers are maintained and preserved as per existing codal provisions.
- viii) To ensure that all suspense and remittances balances are cleared at the close of the financial year.
- ix) To ensure that proper and timely reconciliation is done by concerned departments of the State governments.

(B) – Duties and responsibilities of AAO/SO’s in C.A. Forest with regard to working of Compilation of accounts through computer

The Assistant Accounts Officer/Section Officer hold the supervisory charge of the section. He is to supervise the working of compilation of accounts through computer. The checks to be exercised by him are as under: -

- i) To see that the cash accounts etc. are received on or before due dates from the Divisional Officers. That on receipt, these are promptly taken up for compilation by the Clerk/Acctt./Sr.Acctt. concerned after applying necessary checks.
Any delay in the receipt of monthly accounts from the divisional officer should be brought to the notice of the Branch Officer/Group Officer. In the case of non-receipt or delayed receipt of accounts from the divisional officers, the matter should be reported to the Head of the Department for suitable remedial action. No monthly account of any division should be excluded without the prior approval of A.G. The monthly account of any division for the month of March should not be excluded.
- ii) To monitor progress of data entry on daily basis and to ensure that data entry is complete by due date. In case, any delay is apprehended, the matter may be brought to the notice of Branch Officer/Group Officer well in time.
- iii) To check the correctness of the posting of cash accounts in the computer.
- iv) To authenticate the prints of abstract of debt head, Classified Abstract and Consolidated Abstracts obtained from the computer.
- v) To ensure the completion of process of data entry by due date. The exact date of completion of the data entry relating to each major heads of accounts of payment and receipt is to be intimated to Book Section.
- vi) To see that the suspense slips in respect of the amounts booked under the head “8658-Suspense Account” and other head of accounts are passed on to Account Current Section and other concerned sections alongwith requisite details/vouchers.
- vii) To see that immediate steps are taken to clear off the items relating to suspense and remittance heads which are not automatically cleared in the accounts and to record a certificate every month on closing the broadsheets that all differences upto and including the previous month have been reconciled and adjusted.

Annexure F
(Referred to in para 6.9.1)

CALENDAR OF RETURNS OF
C.A. Forest Section

क्र.सं	विवरणी का नाम	किसको प्रस्तुत की जानी है	कब प्रस्तुत की जानी है।	प्राधिकार
	वार्षिक			
1.	वन मण्डलों की कार्य प्रणाली की वार्षिक समीक्षा (2004-05)	Sect. To Govt. Forest Deptt. Raj. Jaipur.	31 st December	Para 9.10 of MSO (A&E) Vol.I
	अर्द्ध-वार्षिक			
1.	Report of Balance outstanding under suspense Remittance head & difference between ledger and Broadsheet	TM	May November	Book II dt. 21.3.82
	तिमाही			
1.	शाखाधिकारी द्वारा कुंजी पंजिकाओं की तिमाही समीक्षा रिपोर्ट (रख रखाव)	TM	1/4 1/7 1/10 1/1	TM/976/3/ 27.3.97
2.	Quaterly report showing the position of Civil Suits of writ pition Application filed by the person not belong to IA & AD	TM	1/4 1/7 1/10 1/1	TM/86 19/25.9.89
3.	नियंत्रक महालेखापरीक्षक के लिए / अर्द्धशासकीय पत्र सामग्री तिमाई	TM	1/4 1/7 1/10 1/1	म.ले./सचिव/रिपो./II/170- 11/TR-II/258 दिनांक 20.01.04
4.	Quaterly Hindi report	TM	5/4 5/7 5/10 5/1	OE-11/GF/68-69/ Vol.I/1323 dated 21.2.69
5.	Quaterly Arrear report	TM	5/4 5/7 5/10 5/1	Para 6.6 of GD Manual
6.	Appreasing head of deptt./Controlling officer and drawing and disbursing officers in respect of A/c	TM	5/4 5/7 5/10 5/1	TM/86 16/26.2.96

7.	मूल लेखों की जांच के समय कमियों की लाये जाने बाबत (Regarding missing Vouchers.)	TI Cell	5/4 5/7 5/10 5/1	TM/2000/C/2 Dt. 31.1.02
8.	अभिलेखागार से रिकार्ड प्राप्त करना तथा वापिस रिकार्ड अभिलेखागार को भिजवाने का रजिस्टर	DAG	5/4 5/7 5/10 5/1	GD III/ अभिलेख/वापसी/ 174/312 दिनांक 10.3.78
9.	Review of Guard file रक्षित पत्रावली	B.O.	10/4 10/7 10/10 10/1	TM/71C/ 31.12.79
10.	Quarterly Appriciation Note (Check list)	Book – I	10/4 10/7 10/10 10/1	HQ Office circular No. 182-AC-I/ 790- 90/KW-III/ dt. 05.03.99
11.	Key Register कुंजी पंजिका	B.O.	15/4 15/7 15/10 15/1	TM/64-c/240 dated 10.10.64
12.	Register of Reconciliation Memo	AG	15/4 15/7 15/10 15/1	TM/626 C 79/30.11.64
13.	Register of TE's in respect of requisition of correction of A/c received from Treasury Officer	B.O.	15/4 15/7 15/10 15/1	TM/Spl.TR III/592 dated 24.10.2004
14.	भुगतान/वसूलियाँ जो निरस्त किये गये हैं का रजिस्टर	B.O./DAG	15/1 15/4 15/7 15/10	-
15.	Quarterly Analysis register of outstanding items	B.O.	15/6 15/9 15/12 15/3	TM/65/213 dated 02.09.69
16.	Checking of Register of production of voucher/Documents required by Police.Court etc.	AG	20/4 20/7 20/10 20/1	TM/86-c/21 dated 31.01.86
17.	Register regarding Transfer of Balance & Acceptance of Proforma "B"	B.O.	20/4 20/7 20/10 20/3	Book- II/Spl./Acctt./OAD/ dt 20.10.80
18.	राज्य के वित्तीय लेखों में मध्य जमा एवं अन्य शीर्षों के अन्तर्गत	DD	25/6 25/9	टी.एम./सी.2001/आ.सं.22/ दिनांक 2.7.2001

	पार्क लक्षित ऋणात्मक / प्रतिकूल शोओं से सम्बन्धित त्रैमासिक प्रतिवेदन पत्रावली		25/3 25/12	
19.	Performance indicator for accounting arrear regarding	Head Quarter Office	21 st Aug. 30 th Nov. 28 th Feb. 31 st May	TM/04-05/K-181/38- c/13 dated 16.11.2004
20.	लेखों के विभागीयकरण से पूर्व के शोओं की द्विमासिक रिपोर्ट	बुक	20 th April 20 th June 20 th August 20 th Oct. 20 th Dec. 20 th Feb.	Book-II/Spl.TR-II/ K-123 /DDR/2003- 04/33 dated 25.11.2003
21.	TM अनुभाग द्वारा नई रिपोर्ट स्थानीय नियम पुस्तिका को अद्यतन करने सम्बन्धी रिपोर्ट	TM	20 मार्च 20 जून 20 सितम्बर 20 दिसम्बर	TM/06-c/मैन्चुल/ अद्यतन/2005-06/TR-II/ 533 dated 27.03.06
22.	चैकों की स्थिति	TM	2/06 5/06 8/06 11/06	टी.एम./परफो./के-181/06- 07/टी.आर.1/169 दिनांक 30.5.2006
	मासिक			
1.	Report of EL more than 30 days 30 दिन से अधिक अर्जित अवकाश का प्रतिवेदन	Admn.I	1 st of the month	Admn.75-76/ 13.10.75
2.	पुराने रिकार्ड को रिकार्ड रूप में भेजने का रजिस्टर	B.O.	5 th of the month	TM/67C 15/3.12.63
3.	दफ्तरी सोर्टर के दैनिक कार्य की रिपोर्ट	B.O. TM	5 th of the month	O/O No.TM/98- c/10/23.9.98
4	Statement showing staff position including men on leave as 1 st of each month (अनुभाग में कार्यरत कर्मचारियों का ब्यौरा)	TM	5 th of the month	टी.एम./कार्यरत स्टाफ/83- 84/ दिनांक 30.6.82
5	Register of pending items in Broadsheet	B.O.	5 th of the month	TM /63C 112/2.6.02
6.	Hindi Report	Hindi Cell	3 rd of each month	प्रशा.II /हिन्दी/75- 76/386 दिनांक 09.04.75
7.	Attence Register उपस्थिति पंजिका	B.O.	5 th of each month	ITAS 58-59/ 27.9.98
8.	Register of good and bad work अच्छे व बुरे कार्य का रजिस्टर	B.O.	5 th of each month	TM/63C 95/ 10.10.63

9.	Monthly Arrear Report	T.M.	5 th of each month	TM/411/5 64-65/ 28.10.63
10.	Complaints of delay of the settlement of personal claims	T.M.	5 th of each month	TM/72-c/19 dt. 7.3.1972
11.	अभिलेखागार से रिकार्ड प्राप्त करना तथा वापिस रिकार्ड अभिलेखागार को भिजवाना	B.O.	5 th of each month	GD-III/ अभिलेख/वापसी/ 174/312 दिनांक 10.3.78
12.	Indent of stationery लेखकन सामग्री मांग पत्र	G.D.	5 th of each month	टी.एम./-166/4 दिनांक 21.11.1964
13.	Report regarding checking of classification of vouchers to be sent to ITAS वाउचरों को सही मदों में संकलन कार्य का प्रतिवेदन	ITAS	5 th of each month	TM/64C-27/ 16.11.64
14.	खजानों की सम्भावित त्रुटियों का रजिस्टर	B.O.	5 th of each month	TM/63C 95/10.10.63
15.	Register showing home address of staff कर्मचारियों के घर के पते का रजिस्टर	B.O.	5 th of each month	TM/64C 29/16.11.64
16.	NIL Payment of Register	B.O./TM	10 th of each month	TM/98C 8/31.8.84
17.	Register Book	B.O.	10 th of each month	TM/84C 84/3.4.84
18.	Casual Expenditure	AAD	10 th of each month	TM/63C 15/22.8.97
19.	Register of Periodical/Annual Adjustment	B.O.	10 th of each month	TM/63C 23/16.11.03
20.	Broadsheet of DAA/OB Susp. 8 unclassified Susp.	B.O.	10 th of each month	TM/III/IC 17/1/56
21.	Register of missing vouchers/cheques गुम हुए प्रपत्रों का रजिस्टर	B.O.	10 th of each month	TM/62C 117/3.9.84
22.	Register of sorter/Daftri report अंक मिलान मीमो सम्बन्धित	AAD	10 th of each month	TM/97C 17.9.97
23.	अंक मिलान पंजिका	AO/DAG	10 th of each month	TM/97C 4/13.3.97
24.	Register regarding acceptance of certification of payment in view of lost Vouchers	B.O.	10 th of each month	TM/97C 4/13.3.97

	or Payee receipt			
25.	Monthly report of DAA/OB/Dec. charge.	B.O./ DAG/AG	10 th of each month	1300K 4134/14.9.98
26.	Register of Voucher sending to Audit	DAG	10 th of each month	TM/86C 2/2.2.96
27.	Register of C.L. & Attendance	B.O.	10 th of each month	ITAS/17/58-59 dt. 22.9.58
28.	निदेशक निरीक्षण बकाया रिपोर्ट	TM	10 th of each month	TM/127/O/O/DI/84- 85/80/TR-I/71 dt. 23.12.84
29.	अनुभाग में लम्बित विधिक प्रकरणों की मासिक रिपोर्ट	गोपनीय कक्ष (विधिक प्रकोठ)	10 th of each month	TM/86-c/19 dt. 25.9.89
30.	स्वीकृति रजिस्टर	B.O.	10 th of each month	टी.एम. /स्वीकृतियाँ 2003- 04
31.	Register of pending case	B.O.	1 st of each month	TM/8C 305/23.11.81
32.	Review report of AC/DC file.	DAG	1 st of each month	TM/K-239/ 98-99/288/ 23.3.99
33.	Register of linking item under 8786 adjusting A/c between Central & State	B.O.	1 st of each month	Para 6.14 of GD Manual
34.	Register of Permanent and reliable statistics of work done in A/c	B.O.	1 st of each month	TM/63-c/105 dated 15.6.69
35.	वसूलियाँ / भुगतान जो निरस्त किये गये	B.O.	1 st of each month	-
36.	Register of rectification of misclassification under Capital Head (पूँजीगत के सम्बन्ध में)	B.O.	1 st of each month	41-0/ OAD/TM/66/133 dt. 6.5.66
37.	Register of TE अन्तरण प्रविटि रजिस्टर	B.O.	20 th of each month	TM/Spl. 592/ 24.10.04
38.	ब्राडशीटों में अन्तरों के बकाया लेखा शीर्षों की विवरणी रिपोर्ट	A.G.	20 th of each month	TM/Spl. 592/24.10.04
39.	Checking of register of production of document/ voucher required by Police /Court etc. (पुलिस कोर्ट से सम्बन्धित मामले का रजिस्टर)	DAG	20 th of each month	TM/86C/ 31.1.86
40.	COR Submission	DAG	3 rd Tuesday each month	TM/27C 103/29.10.77
41.	Report regarding disciplinary Action अनुशासनात्मक कार्यवाही के	TM	25 th of each month	TM/63C 77/24.9.92

	सम्बन्ध में प्रतिवेदन			
42.	प्रधान सिविल वित्त विभाग राज.सरकार केस मासिक अर्त्रशासकीय पत्र से सम्बन्धित प्रतिवेदन	Book I	25 th of each month	Book/K60 STR-209/13.2.06
43.	मासिक सिविल लेखाओं के संकलन के ब्यौरे की पत्रावत Main Follow UPR & PRO	TM	25 th	TM/81-82 30/23.9.92
44.	Submission of Despatch Register	B.O.	26 th of each month	Admn.II 45/24.7.76
45.	Register regarding (EL) Leave	AO./TM	Last day of month	No.AG(A&E) Sect. TR I 196/11.11.05
46.	Register of Vouchers not received	B.O./TM	Last day of month	No.AG(A&E) TR I 196/11.11.05
47.	Report of outstanding Forest Advance Pairing Cheque/ Challans	B.O./Admn.II B.O./OE	Last day of month	प्रशासन-II/ विविध/परिपत्र/ 2/05/ 17.11.05
48.	अनाधिकृति अनुपस्थिति पर रहे कर्मचारियों की मासिक रिपोर्ट	BO/Admn.II BO/OE	Last day of month	प्रशा. II/ विविध/परिपत्र/ 2/05/ दिनांक 17.11.05
49.	चैक लिस्ट बुक-I अनुभाग को प्रेषित करने पत्रावली	बुक-I	22 th of each month	Book-I/Check-List/ 91-92/ dated 19.02.1991
	साप्ताहिक			
1.	Calendar of Returns	B.O.	Every Tuesday	TM/6301 60/ 19.4.66
2.	Onward Diaries	B.O.	8 th ,15 th ,23 th , and last day of Every month	TM/79-c/9 dt. 28.2.79
(A)	Hindi (हिन्दी)	B.O.	8 th ,15 th ,23 th , and last day of Every month	as above
(B)	General (सामान्य)	B.O.	8 th ,15 th ,23 th , and last day of Every month	as above

(C)	Internal (आन्तरिक)	B.O.	8 th ,15 th ,23 th , and last day of Every month	as above
(D)	हिसाब शोधन	B.O.	8 th ,15 th ,23 th , and last day of Every month	as above
(E)	त्वरित डायरी	B.O.	प्रत्येक बुधवार, शुक्रवार	TM/86-c/11 dt. 18.7.86
(F)	अंक मिलान	B.O.	8,15,23 and last day of every month	TM-79-c/9 dt. 28.2.79
(G)	सी.ए.जी.पंजिका	B.O.	बुधवार, शुक्रवार	TM/86-c/11 dt. 18.7.86

APPENDIX-‘G’
(Referred to in para 6.11.2)

Annual review should cover the following points: -

I) Extent of delay in the receipt of accounts/vouchers:

Sl.No.	Name of Division	Due date of receipt	Actual date of receipt for April May

II) Extent of wanting documents which should normally accompany the monthly account. This must fall under the following categories (i.e. documents):

Schedule of cheques drawn
Schedule of Remittances
+ Memo for Forest Deposits
Statement of Forest Advances

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-item adjustable by Forest:

Sl.No.	Name of Division	Amount	Outstanding to end of March
(Position as on 30 th Sept. next)			

IV) Statement showing the amounts held under objection to end of March:
(Position as on 30th Sept. next)

Sl.No.	Name of Division	For wanting Vouchers	For want of Stamped Receipt

V) A Statement showing the arrears of reconciliation:

Sl.No.	Name of Division	Quarters for which Reconciliation is in arrears

In addition to the above material which should be available in A&E office the following material must be obtained from the A.G.(Audit) and incorporated in the annual review:

<i>Statement-A</i>	Common types of irregularities noticed in Central Audit.
<i>Statement-B</i>	Details of audit objections and Inspection Reports not replied.
<i>Statement-C</i>	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 available in Audit Wing and which is important enough to find a mention in the annual review should also be sent to A.G.(A&E).
- iii) The due dates for sending all 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 the Governor and later discussed in the P.A.C.

[Authority : Para 9.10 of the MSO (A&E) Volume-I]

