

FOREST DEPARTMENT

1. FOREST AREA

The recorded forest area of Assam is 26,832 sq km accounting for 34.21 per cent of its geographical area. According to their legal status, Reserved Forest constitute 66.58 per cent and unclassified Forests constitute 33.42 per cent of the total forest area.

2. ORGANISATIONAL SETUP

The Commissioner and Secretary to the Government of Assam, Forest Department is the Administrative Head of Forest and Wildlife. The Principal Chief Conservator of Forest heads the Directorate of the Department and is assisted by four Chief Conservators of Forests (Wildlife and Social Forestry, Territorial and Research and Education and Working Plans). There are several Forest/Wildlife/Social Forestry Divisions under the charge of Divisional Forest Officers/Deputy Conservators of Forest. The Forest Ranges under each of the divisions are looked after by Range Officers.

3. FUNCTION

The State Forest department has been entrusted with the maintenance and management of Forest, Forest produce and wild life in the state. In the recent past, the importance of environment protection and conservation of natural resources has been given wide attention at state and national level.

4. RELATION WITH TREASURY/BANK

The officers of the Forest department are authorized to draw money from treasuries in lump through cheque and remit their revenues in lump. Remittances into treasury are accompanied by Remittance Book and a treasury challan. The Treasury officer/Bank retains the cash together with the challan and signs the Remittance Book in token of having received that amount. At the close of the month, a consolidated receipt for the transactions made during the month is prepared by the Divisional Forest Officer and sent to treasury officer/bank along with the Remittance Book for verification. The Treasury Officer verifies these entries with reference to the schedule of remittances and signs the Remittance Book and Consolidated Receipts.

5. CASH BOOK

In the cash book of Forest department, all sums paid into the treasury are debited to Minor head – 103 Forest Remittances Sub head Remittances into Treasury under Major Head 8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer, irrespective of whether a remittance is made in cash or by a cheque by contra credit to the relevant receipt heads. Similarly, the value of all cheques drawn is credited to “Forest Remittances” – II Cheques under Major Head 8782 – Cash Remittances and adjustments

between officers rendering accounts to the same Accounts Officer by contra debit to the service major head, irrespective of whether or not they are encashed at once.

6. ACCOUNTS AND RETURNS

The following Accounts and Returns are submitted by a Divisional Forest office to the Office of the Accountant General.

- (a) Cash Account
- (b) Copy of the Monthly Register of cheques drawn
- (c) Classified Abstract of Revenue and Expenditure
- (d) Schedule of Remittances to treasuries
- (e) Abstract of Contractor's and disburser's ledger
- (f) Schedule of transactions with Other Governments
- (g) Supporting vouchers and schedules

7. COMPILATION OF MONTHLY ACCOUNTS IN AG'S OFFICE

On receipt of the compiled monthly accounts from all the accounts rendering divisions, the same are compiled and incorporated in the Monthly Civil Accounts of the respective month for submission to the State Finance Department, Government of Assam. The total of annual receipts and disbursements also gets depicted in the Annual Accounts of the Government of Assam prepared by Accountant General (A&E).