**FOREST ACCOUNTS**

1. Sub, detailed & object heads of forest departments are determined according to local requirements by Govt. in consultation with the C&AG.

2. Recoveries & Payments (Treated as Revenue Receipts & Service Payments)

Cash Book Transfer

3. Transactions of Central Govt., Railways, P&T, Defence or another State Govt appearing in State Forest Division is entered in the Accounts as Book Transfer (Central/ Railways/ P&T/ Defence or Govt of the State of\_\_\_\_\_).

4. Transactions of Railways, P&T, Defence or State Govt appearing in Central Forest Division is entered in the Accounts as Book Transfer (Railways/ P&T/ Defence or Govt of the State of\_\_\_\_\_).

5. Adjustment is made by the Accountant General against the balance of Govt concerned, Railways, P&T, Defence as the case may be.

6. Revenue & Expenditure should be recorded in the accounts of the Division in which they are collected or incurred.

7. Inter Divisional transfers are not permissible.

8. When Divisions are declared as unit transfer is permissible within Divisions of the same circle.

9. When Circle is declared as unit transfer is permissible within Divisions of different circles.

10. Charges for Pay & Allowances are classified under minor head **“Establishment”.**

11. Charges for Tools & Plants are classified under minor head **“Conservancy & Works”.**

12. Cost of Materials purchased for a specific work is debited to the work.

13. Pay & Allowances of temporary establishment for a particular work is classified under **“Conservancy & Works”** and **not under “Establishment”.**

14. Expendable/ Consumable stores such as Building Materials, Small Stores, and House fittings are taken to sub head **“Tools & Plants”.**

15. Carriage charges of the above is debited to the work.

16. All self cheques drawn are classified under “Forest Remittances”- 8782-00-103-002.

17. All remittances are classified under “Forest Remittances”- 8782-00-103-001.

18. Advances to subordinate officers who do not have cheque drawing powers are classified as “Forest Advances”- 8550-00-101.

When Advances are made: Debit to “Forest Advances”- 8550-00-101

When payment account given by Disburser Credit to “Forest Advances”- 8550-00-101 and Debit to work concerned

19. Advances to Contractors, suppliers and labourers are debited to sub head Works Advances under minor head **“Conservancy & Works”.**

On recovery credit to **Works Advances** and debit to proper head of accounts.

20. Petty advances to labours out of imprest are treated as **cash balance not as Works Advance.**

21. Recoveries of Service payments

Before the close of the year After the close of the year

(Credited as Misc. Revenue)

Pay & TA Others

Recovered from bill (i) Receipt under

And net amount debited “Recoveries of Service Payments”

in the A/cs of Forest Division

(ii) In the A/cs submitted to AG-

-ve under sub head of original debit

22. Other Recoveries: PF, IT is adjusted by book transfer.

23. Forest Deposits:

(i) Earnest Money Deposits are treated as Revenue Deposits not as Forest Remittances and appear in the accounts of the Treasury not in the accounts of Forest Division. They are directly deposited to treasury.

(ii) Earnest Money Deposits received by outstation officers are treated as Revenue Deposits appear in the accounts of Forest Division and whenever remitted to Treasury they are shown as Forest Remittances.

**CASH BOOK**

1. Maintained in Form FA-1.

2. Only transactions connected with public service is shown.

3. Self cheque is recorded on both sides of cash book.

4. Book transfers where no actual transaction takes place is also recorded in the cash book on both sides.

5. Pay and allowances whether drawn by cheques or cash are recorded in the cash book under minor head **“Establishment”.**

6. Cancelled Cheques replaced by new cheque

|  |  |
| --- | --- |
| Credit Side | Debit Side |
| Cancelled cheque amount  (Cancelled cheque treated as voucher) | Forest Remittance  (No and date of old cheque has to be recorded) |

7. Cancelled Cheques not replaced immediately

|  |  |
| --- | --- |
| Credit Side | Debit Side |
|  | Amount of Cheque is written back as recovery of service payment |

8. Lost cheque and lapsed or time expired cheque is treated as cancelled cheque.

9. Closing and Balancing of Cash Book

Balanced monthly

Divisional Officers close their cash book on the last working day.

Sub-ordinate officers on 27th or such earlier date

10. Register of cheques drawn is kept in FA-2.