

## **CHAPTER 29**

### **Accounts-General**

1. Forest Department is working as revenue earning as well as works department. The accounts cell of the department is headed by Financial Adviser. The office of PCCF Rajasthan is having internal audit cell. Various offices of the department are having accounts staff as under :

(i) PCCF / Addl.PCCF / CCF level offices	Accounts Officer / Asstt. accounts Officers supported by Accountant / Jr. Accountant.
(ii) C.F. level offices	Accountant
(iii) Dy.CF / DFO / SCO / Dy.CWLW (District level offices)	Acctt/ T. A.

2. The account of expenditure on account of salary, wages, medical, T.A. and office expenses etc. is made after getting the bills passed through treasury.
3. The expenditure on account of execution of works is incurred through cheque system. The offices incurring work expenditure have been given cheque drawing powers. The officers executing cheque power render accounts directly to Accountant General, Rajasthan by 5th of next month.
4. Forest accounts are prepared, maintained and rendered in accordance to the rules and directions contained in;

The Accounts code volume III chapter V to VIII.

The Rajasthan General Financial & Accounts Rules.

The Rajasthan Treasury Manual.

The Rajasthan Budget Manual.

Circulars and orders issued from time to time by Finance Department and Principal Chief Conservator of Forests, Rajasthan.

For submission of accounts various forms prescribed in PWF & AR are adopted.

5. Budget estimates (original, revised) are prepared following the provisions prescribed in Budget Manual : The proposals are submitted through IFMS to the Administrative Department and Finance Department in the prescribed formats. The allocation of budget is also made through IFMS.

#### **6. Reconciliation Procedure :**

6.1 Divisional Level: The divisional offices have to reconcile the receipts and cheques issued during the month with the treasury before 10th of the next month. This is termed as Consolidated Treasury Revenue (CTR) and Consolidated Treasury receipts (CTI).

6.2 PCCF office: The monthly accounts rendered by the divisional offices to Accountant General are to be reconciled with Accountant General by the office of the PCCF every month. On action of any misclassification, a transfer entry is proposed for the same.

### **ACCOUNT CODE<sup>1</sup>**

The Auditor General of India with the approval of the Governor General issued an Accounts Code which groups all the directions related to accounts into three distinct Parts. Part I contains general directions how the form of accounts should be kept and rendered. The Part III relates to the methods and principles in accordance with which the initial and subsidiary accounts shall be kept and compiled accounts rendered to the Accountant General by the officers of the Forest Department.

It contains (i) directions regarding classification which are generally mandatory, (ii) directions regarding forms of accounts to be kept, which the Government may modify in matters of detail in consultation with AG and (iii) directions regarding forms of accounts/returns in which changes of local nature may be authorized by the AG. The forms labeled as F.A. which is an abbreviation for Forests Accounts are related to the Forest Departments. The relevant provisions of Part III of this Accounts Code are reproduced below for use by the DDOs.

### **PART III—FOREST ACCOUNTS**

#### **CHAPTER V—**

#### **CLASSIFICATION OF FOREST RECEIPTS AND EXPENDITURE**

##### **A—GENERAL**

240) The major and minor heads prescribed by the Comptroller and Auditor General with the approval of the President for the classification of forest receipts and expenditure are set out in Appendix 2 to Volume I. The sub-heads, detailed heads or units of grants and appropriation "will be determined by Government

<sup>1</sup> Downloaded from [www.scribd.com/doc/31476921/Account-Code-Complete](http://www.scribd.com/doc/31476921/Account-Code-Complete)

according to local requirements. The authorised arrangement of heads should not, however, be altered except in consultation with the Accountant General.

## **B—TRANSACTIONS WITH OTHER DEPARTMENTS AND GOVERNMENTS**

- 241) 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 Volume I.
- 242) Recoveries or 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, the transfer should be effected by debiting or crediting the amount involved to " Book Transfer", the entry in the accounts being supported by full particulars of the transaction and where necessary, by the bill or invoice duly accepted by the department debited or by the bill or invoice of the Supplying Department accepted by the Forest Officer.
- 243) Transactions of the Central Government or of another Provincial Government originating in a Provincial Forest Division, in so far as such transactions are adjustable by book transfer should be entered in the accounts as debits or credit to the head " Book Transfers— Central", or "Book Transfers Government of the Province of.....", as the case may be. Likewise, Provincial transactions originating in a Forest Division of the Central Government should be taken to the head "Book Transfers Government of the Province of..... ". The necessary adjustment will be made by the Accountant General against the balances of the Government concerned.

## **C—INTER-DIVISIONAL TRANSFERS**

- 244) All revenue and expenditure should be recorded in the accounts of the division with which it is collected or incurred without reference to its origin or object and save as provided in Article 245, no inter-divisional adjustments should be made except under special orders of Government.
- 245) In cases where Government in consultation with the Accountant General have declared a Division or a Circle as a unit for the purpose of ascertaining the financial results of the working of the forests, adjustments may be made between different units. Thus, in cases where the unit is the division, adjustments may be made between different divisions; where the unit is the circle, adjustments may be made between divisions in different circles. These adjustments may be made monthly or annually as may be found convenient.

## **D—CHARGES FOR ESTABLISHMENT, TOOLS AND PLANT, ETC.**

- 246) Charges on account of general services like Establishment, Live Stock, Stores

and Tools and Plant should be classified under appropriate sub-heads under the minor head " Establishment" or " Conservancy and Works", as the case may) be and, save as provided below, .no attempt should De made ordinarily to include in the cost of an individual work any portion of expenditure on account of those servie4s. The cost of materials purchased for a specific work should, however, be debited to the accounts of that work.

247) Pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision of a specific work or upon the subordinate supervision of departmental labour stores and machinery in connection with such a work should be debited to the appropriate sub-head under "Conservancy and Works" and not under " Establishment".

248) Where such extendible stores, as building materials, small stores house fittings, etc.,taken to the general sub-head for Stores and Tools and Plant, are utilized subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned by write-back to the sub-head to which the stores were debited originally. Similarly, the cost of carriage of these stores to the site of a work and carriage charges in connection with the movement from place to place of other materials and Tools and Plant issued to or provided specifically for a work maybe debited direct to the accounts of that work.

### **E—FOREST REMITTANCES.**

249) All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances" irrespective of whether a 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.

### **F—FOREST ADVANCES.**

#### **I—Advances to Disbursers.**

250) When a subordinate officer who is not authorised 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 Advances" as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a per central-debit to the appropriate sub-head of accounts classification.



## **II—Advances to Contractors, etc.**

- 251) 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 by work done or in cash 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 accounts classification.
- 252) Petty advances to labourers which are made by a subordinate out of his own imprest or advance (see Article 250) and allowed to be treated as part of the cash balance with him, should not, however, be accounted for "as "Works Advances".

## **G—RECOVERIES OF SERVICE PAYMENTS**

253) Recoveries of service payments should be dealt with as follows:—

- a) If made before the close of the year in the accounts of which the payment was included.
  1. When the recovery is in adjustment of an overcharge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.
  2. In all other cases, the amount recovered should be entered initially in the accounts as an item of receipt under "Recoveries of Service Payments" but in the accounts rendered to the Accountant General the amount should appear as a minus entry under the sub-head to which it was debited originally.
- b) If made after the close of the year in the accounts of which the payment was included. The amount should be credited in the accounts as miscellaneous revenue.

## **H—OTHER RECOVERIES**

- 254) Other recoveries from pay bills, etc., should be recorded as pertaining to "Provident Funds, Income-tax, etc.," as the case may be, but such recoveries as are creditable to the Central Government (e.g., deduction on account of income-tax Postal Life Insurance Fund, etc.) should be classified under the head "Book Transfer—Central" (see Article 243). In the same way, any

recoveries creditable to another Provincial Government should be taken to the head " Book Transfers—Government of ..... ”

## **I—FOREST DEPOSITS.**

- 255) Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into a treasury or sub-treasury should be treated as Revenue Deposits and not as Forest Remittances. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by a Forest Officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as Revenue Deposits.

**Note.**—Earnest money deposits which are tendered at auctions held at outlying stations and received by Forest Officers under the rules of Government may be accounted for in the Forest Departmental accounts as "Revenue Deposits" if this course is considered more convenient by Government. Under this arrangement such deposits, whenever remitted to the treasury, should be treated in the treasury accounts as Forest Remittances while the Forest Departmental Officer concerned should keep the detailed accounts of these deposits and submit the necessary returns to the Accountant General in accordance with the directions contained in Volume II.

## **CHAPTER VI.—ACCOUNTS TO BE KEPT IN FOREST OFFICES.**

### **A. —CASH BOOK.I.**

#### **I.-General**

- 256) Every officer who is authorised to receive or disburse Government money should keep an account in Cash Book, Form F- A. 1 in which he should enter not only all money, transactions as they occur but also book transfers permissible under Article 260.
- 257) Only transactions connected with the public service and no other should be shown in the Cash Book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue must be detailed fully; the forest from which the revenue is received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is available. The classification of receipts and charges should be given in the column "Head of Service" "in accordance with the prescribed accounts classification (see Chapter V).
- 258) When a cheque is drawn in favor of self or order to replenish the cash chest the amount of it should be entered at once as a receipt. This entry must not be

delayed until the money has been received after the cheque has been cashed at the treasury.

- 259) A cheque drawn in order to be paid away should be entered simultaneously on both sides of the Cash Book, once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.
- 260) Similarly, all book transfers, in., transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the Cash Book, the credit or debit to "Book Transfers" appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.
- 261) Pay and allowances of Forest Officers and their establishments which are paid by cheques or out of cash obtained from the treasury should be entered in the Cash Book under the head "Establishment" without further details, the entries being supported by bills as vouchers.

## *II.—Cancelled, Lost or Lapsed Cheques.*

- 262) If a cheque which has been drawn and entered in the Cash Book has to be cancelled subsequently, the amount of it should be accounted for on the creditor side as a "cancelled cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below:—

- a) *If the cancelled cheque is replaced immediately by a fresh cheque.-*

The fresh cheque should be shown as a "Forest Remittance", the number and date of the cheque in lieu of which it is drawn being quoted in the entry.

- b) *If the cancelled cheque is not replaced immediately.-*

The expenditure in payment of which it was drawn should be written-back by making an entry of the cancelled cheque on "the debtor side as for" a cash recovery of a service payment (Article 253).

- 263) A lost cheque should be treated in all respects like a cancelled cheque (Article 262), the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the Cash Book.
- 264) A lapsed or time-expired cheque, if renewed, should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the Cash Book in the manner indicated in clause (a) of Article 262.

### **III.—Closing and Balancing.**

- 265) The cash Book should be closed and balanced monthly. The account balance at the close of the month should be checked with the actual cash balance on hand verified by actual count. If any excess or deficiency is found, it should be entered at once as such in the Cash Book on the debtor or creditor side, as the case may be.
- 266) Divisional Officers and others who render accounts to the Accountant General (Chapter VI) should close their books on the last working day of each month, but subordinate offices should do so on the 27th or such earlier date as may be necessary in order to ensure that their accounts reach the officers in whose accounts they are to be included, by the last day of the month. For the month of [June], the Divisional Officer should keep open his own accounts until the receipt of such accounts of the subordinate officers as will be closed on the 30th of the month.

### **B.—REGISTER OF CHEQUES DRAWN**

- 267) A monthly register of cheques drawn on all treasuries with which the drawing officer is placed in account should be kept in Form F. A. 2.

### **C.—Works Accounts.**

#### **I.—Muster Rolls.**

- 268) For work executed by labourers, whether paid by the day or otherwise, a Muster Roll should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant General.

#### **II.—Measurement Books.**

- 269) For work done otherwise than on a lump sum contract, and for supplies made by a contractor, a Measurement Books should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Accountant General.

### **III.—Register of Works.**

- 270) A detailed record of the expenditure relating to each sanctioned work should be kept in a register in Form F. A. 3.

### **D.—STORES ACCOUNTS.**

- 271) An account of stores such as building materials, small stores, house fittings, etc., which may be held in stock for general purposes, as distinct from materials purchased for specific works, should be kept in such form as the



Government may determine<sup>1</sup>, in consultation with\* the Accountant General.

### **E.—CONTRACTORS' AND DISBURSERS' LEDGERS**

- 272) A ledger should be maintained by the Divisional Officer in Form F. A. 4 for all accounts with disburser and contractors. On the debtor side should be entered all payments made to them and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.
- 273) Only one account should be opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work.
- 274) Each item entered in the Cash Book under " Forest Advances " or " Works Advances " should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or from him can always be ascertained easily.
- 275) The account with each contractor and disburser should be balanced on the last day of each month in which any transaction takes place.
- 276) The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

### **F.—CLOSING OF THE ACCOUNTS OF THE YEAR**

- 277) The financial year terminates on 30th June and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstandings of the years as possible should be cleared, and that errors in accounts coming to notice after the 30th June should be rectified, if possible, within the accounts of the year, the account books prescribed above should be kept open, after the closing of the accounts for June, for the inclusion of transfer entries relating to rectification of errors and for settlement of outstandings. These accounts should be closed on the 120th of August or on such date as may be prescribed by the Accountant General. (See Article 294).

## G.—CORRECTION OF ERRORS

278) If an item in the Forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner:—

- a) If the error is discovered before the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials.
- b) If the error is discovered after the close of the month's accounts, but before the accounts for June supplementary are closed, the correction should take the form of a fresh entry in the current Cash Book. (Article 277).

**Note 1.-** Errors affecting only revenue or expenditure (service) heads, where the amount involved does not exceed Rs. 10, need no formal correction.

**Note 2.-** If the error affects one or more heads on each side of the Cashbook, the correcting entry should be made on both sides in the manner indicated in Article 260 but if it affects only receipt or expenditure heads on one side of the Cash Book, the entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column headed "Particulars" and the column "Receipts" or "Disbursements", as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correcting entry being quoted.

**Note 3.-** No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer Entry Memorandum in the form below :-

Particulars of the original transaction, with reasons for the proposed adjustment.	Debits.				Credits.			
	Head of Account.	Amount			Head of Account.	Amount		
		Rs.	a.	P.		Rs.	a.	P.

Passed  
Divisional Forest Officer

- c) If the error is discovered after the accounts for June supplementary have been closed and dispatched to the Accountant General (Article 294), it should be reported by letter to the Accountant General who will deal with it in accordance with the rules in Volume IV and advise to the Forest Officer the corrections (if any) which he should make in his accounts.
- d) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

## **H.—SUBSIDIARY ACCOUNTS OF COMMERCIAL UNDERTAKINGS**

- 279) If the activities of any individual Forest Unit or of any self-contained exploitation scheme like a Saw-mill or a Forest Railway are such as to require the maintenance of subsidiary accounts on a Commercial basis, the form of accounts to be kept maybe settled by Government after consultation with the Accountant General.

## **CHAPTER VII.—ACCOUNT RETURNS RENDERED BY FOREST DEPARTMENT OFFICERS.**

### **A.—GENERAL**

- 280) The directions contained in this Chapter shall apply primarily to accounts of Divisional Officers. They shall also apply mutatis mutandis to accounts of Conservators and other Forest Officers who draw funds against their own drawing accounts and render separate accounts to the Accountant General in respect of transactions passing through them.

### **B.—INCORPORATION OF SUBORDINATES' ACTS.**

- 281) Before closing the accounts of a month the Divisional Officer should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (see Article 288). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for June, however, the Divisional Officer must keep open his accounts until receipt of all the subordinates' accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (see also Article 277).

### **C.—COMPILATION OF MONTHLY ACCOUNTS.**

#### **I.—Cash Account.**

- 282) The monthly Cash Account should be prepared in Form F.A.L It should show



in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail :—

- a) *Debtor side*.—(1) Cheques drawn; (2) Recoveries or advances from contractors and disbursers; (3) Revenue received and credited in the Cash Book under X.—Forest; (4) Recoveries made by deduction from pay bills on account of service and other Funds, provided the bills are accompanied by schedules showing the full particulars of each recovery; (5) refund of Forest Revenue taken by deduction from Revenue ; (6) Receipts and recoveries credited to the Central Government; (7) Receipts and recoveries credited to other Provinces.
- b) *Creditor side*. — (1) Remittances to treasuries; (2) Advances made to contractors and disbursers ; (3) Expenditure debited in the Cash Book to 10.—Forest; (4) Expenditure debited in the Cash Book to 65.—Capital Outlay on Forests ;(5) Receipts and Recoveries to be deducted from capital outlay ; (6) Payments debitable to the Central, Government ; and (7) Payments debitable to other Provinces.

## **II.—*Classified Abstracts of Revenue and Expenditure.***

- 283) A classified abstract of revenue and expenditure should be prepared in Form F.A. 5, the expenditure debited to the head "65. — Capital Outlay on Forests" being shown separately from that debited to 10.—Forests. 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 details as may be required by the Accountant General.

## **III.—*Schedule of Remittances to Treasuries.***

- 284) A schedule of remittances to treasuries should be prepared in Form F. -A. 6. The entries in this schedule should show each item of remittance 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.

## **IV.—*Schedules of Transactions with other Governments.***

- 285) A schedule should be prepared in Form F.A. 7, separately for receipts and payments in which all items of receipts and payments originating in the division on behalf of other Governments (vide Article 243) should be detailed by each Government. V.—Abstracts of Contractors' and Disbursers' Ledgers
- 286) An abstract of the Contractors' and Disbursers' Ledger should be prepared monthly in Form F. A. 8. In this Abstract should be shown in consecutive order first, the contractors' accounts and then the disbursers' accounts. The columns



should be totaled separately for contractors' and disbursers' accounts and grand totals of all accounts should be given at the foot of the Abstract.

- 287) The abstract for June in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than twelvemonths remains unadjusted, and the steps which have been taken with a view to its early clearance.

#### **D.—SUBMISSION TO ACCOUNTANT GENERAL**

- 288) A copy of the Monthly Register of Cheques Drawn (Article 267) should be submitted to the Accountant General on the last day of each month, and the other accounts mentioned below should be submitted on or before the 5th of the month following that to which they relate :—

- |   |                  |
|---|------------------|
| 1. Monthly Cash Account   | vide Article 282 |
| 2. Classified Abstract of Revenue and Expenditure                   | vide Article 283 |
| 3. Schedule of Remittances to Treasuries                            | vide Article 284 |
| 4. Schedules of Transactions with other Governments                 | vide Article 285 |
| 5. Schedules of Transactions with Railways                          | vide Article 285 |
| 6. Abstract of Contractors, and Disbursers Ledgers<br>(in original) | vide Article 286 |

These should be accompanied by all vouchers other than those which may be destroyed after payment (Article 290)' and by the Consolidated Treasury Receipts. The entry in the accounts in respect of the payment made on Muster Rolls should be supported by a voucher setting forth the brief particulars of work done by the labourers and containing a certificate of the disbursing officer to the effect that the labourers were employed actually on the work and paid on Muster Rolls.

- 289) A certificate signed by the Divisional Officer should be attached to the Monthly Cash Account to the following effect :—

- (1) That the lump sums, shown agree with the details in the Cash Book and also with "the subsidiary returns after making allowance for :—
- i. cash recoveries of service payments noted in the Cash Book but not shown in the Cash Account as separate items,
  - ii. refunds of forest revenue noted in the Cash Book but taken by deduction from revenue in the Cash Account, and
  - iii. receipts and recoveries on Capital Accounts noted in the Cashbook but deducted from expenditure under the head " 65.—Capital Outlay on Forests " in the Cash Account, and

(2) that the account balance agrees with the actual cash balance.

290) A certificate in the following form signed by the Divisional Officer, should 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 interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other- payments above Rs. 25 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments, etc., are attached to the account. I have, so far as possible, obtained vouchers for other sum, and personally responsible that they have been so destroyed that they cannot be used again ”.

291) When stores are purchased it should also be certified that:—

- (i) 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 ; and
- (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 payment have been recorded against the indents and invoices concerned to prevent .double payment.

292) For special reasons the Divisional Officer may - authorise a few days' delay in the submission of the accounts, but if they are not dispatched on or before the 10th of the following .month the reason for delay must be intimated invariably on that date.

293) As regards the accounts for June, schedules for transactions with other Governments (Article 285) should invariably be dispatched so as to reach the Accountant General, not later than the 7th of July of the succeeding year and all correcting entries affecting those schedules should be intimated to the Accountant General so as to reach him by the 12th July at the latest.

294) In addition to the ordinary accounts for June, a supplementary account for that month, in the form of the Cash Account (Form F. A. 1) with the necessary accompaniments, comprising the transactions included in the supplementary account books (Article 277) should be submitted to the Accountant General so as to reach him by the 1st September, or such other date as may be prescribed by him.

- 295) When the Divisional Officer signs the accounts while on tour and cannot give the required certificates (Article 289 to 291) 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 Head Clerk or other official authorised by Government in this behalf, the Divisional Officer should, on his return to headquarters, examine the accounts and submit to the Accountant General a report of such examination in such form as may be prescribed by him.
- 296) In addition to the accounts prescribed above, such other accounts of revenue due and outstanding and of timber and other transaction should be submitted to the Accountant General as he may from time to time require.
- 297) The monthly Abstracts of the Contractors' and Disbursers' Ledger may be submitted to the Accountant General through the Conservator or other superior officer, if so desired by Government to ensure the control of the latter over the adjustment of the outstanding balances, but that officer should, within ten days of receipt of the, Abstracts in his office, pass them on to the Accountant General.

### LIST OF FORMS

Sr No of Forms	Description of Forms
<i>F.A. Forms</i>	
F.A. 1	Cash Book/Cash Account.
2	Register of Cheques Drawn.
3	Register of Works.
4	Contractors' and Disbursers' Ledger.
5	Classified Abstract of Revenue and Expenditure.
6	Schedule of Remittances to Treasuries.
7	Schedule of Receipts/Payments on behalf of other Governments/ Railways.
8	Abstract of Entires in the Contractors' and Disbursers' Ledger.
57-A	Register of Transfer advised by Accountant Central.

### WEEDING OUT AND DESTRUCTION OF OFFICIAL RECORDS CONNECTED WITH ACCOUNTS.

The official records connected with accounts are to be weeded out and destroyed as per guidelines given in Appendix -6 of General Finance and Accounts Rules.