

CHAPTER 32

Forest Advances

1. When a subordinate officer who is not authorised to draw cheques against the drawing account of the Divisional Officer, he is given a cash advance to make the disbursements entrusted to his charge, the amount of the advance should be debited in the accounts of this officer making the advance to "Forest Advances" as an advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by as per contra debit to the appropriate sub-head of accounts classification.
2. Advances to contractors and suppliers 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 is the value of work done, such value should simultaneously be debited per contra to the appropriate sub-head of account classification.
3. Petty advances to labourers made by a subordinate out of his own imprest or advance and allowed to be treated as part of the cash balance with him, should not, however, be accounted for as "Works advances"