



Andhra Pradesh Forest Department Code - Vol - I - Chapter - XII

CHAPTER – XII

MISCELLANEOUS

160. Motor Vehicles – Maintenance of requesters and Periodicals.

The rules for use and maintenance of Government Vehicles are contained in Appendix – 28.

- Proposals for sanction for repairs and replacements should be sent in advance and no repairs and replacements should be carried out without the specific sanction of the competent authority. The questionnaire as contained in Appendix – 29 should accompany every proposals for sanction of estimates for repairs of vehicles.
- If the expenditure exceeds Rs. 1000.00 towards repairs and replacements of Government Vehicles, the bills must invariably be scrutinized and passed for payment by Regional transport Officer concerned.
- No motor vehicle should be transferred from one office to another without prior permission of Principal Chief Conservator of Forest.
- The Divisional Forest Officer should submit the reports and periodicals as may be prescribed by Principal Chief Conservator of Forests, on performance of motor vehicles.

161. Wireless and work – Maintenance of fixed and mobile sets.

Important places in the State are connected by High Frequency sets, and all vulnerable areas are connected with very High Frequency sets. These fixed sets are connected to the mobile sets and walkie – talkie. The maintenance of these sets have to be done by utilizing the services of technical staff of communication with of Police department on deputation to Forest department.

- The fixed stations should be provided with batteries to ensure their functioning round the clock, without time interruption.
- For each wireless station, a 'log book' in Form No 43 and message book in form No 44 should be maintained with page numbers machine numbered.
- The message forms should be in duplicate. The message to be sent should be written in message form and handed over to operator or Wireless station.
- For all incoming messages, the operator after receiving the message should repeat it and get confirmed the correctness of message received. The operator should also make entry in the log book for every message transmitted or received. A post copy of the message must be sent in all cases. Similarly, when a message is received, it will be recorded in the message book and original passed on to concerned and acknowledgement obtained on duplicate copy which will remain in the book.

162. Administration of Wildlife Sanctuaries, National Parks and Zoological Parks.

Chief Conservator of Forests incharge of Wildlife, will function as Chief Wildlife Warden (G.O. Ms. No 230 F&RD (For-III) Dept. Dated 07-05-1981). He may delegate all or any of the powers and duties vested in him under Wildlife (Protection) Act 1972 except those under clause (a) of sub-section (1) of Section 11 to any Officer subordinate to him, subject to the conditions, if any, as may be specified by him in the other.

- Conservator of Forests is appointed as Deputy Chief Wildlife Warden and all Divisional Forest Officers are appointed as Wildlife Wardens.

(G.O. Ms. No. 158 F&RD (For-III). Dept Dated 18-05-1974).

(G.O. Ms. No. 1017 F&A (For-III) Dept. Dated 10-09-1973).

The administration of Wildlife sanctuaries, National Parks etc., is to be done as per the management Plan drawn up for each of the sanctuaries, National Parks etc., and approved by the Chief Wild Life Warden.

- The common categories of executive and Ministerial staff required for Wildlife wing would be drawn on deputation from the concerned territorial divisions and circles. Other categories of staff would be recruited by the concerned wildlife divisions.
- All the Wildlife Wardens should report telegraphically any instance of Killing of Wild Animals so as to reach the Chief Wildlife Warden within 24 hours of the detection of offence.

- The cases of attack by wild animals and damages to property by Wildlife, and the quantum of compensation to be paid and the procedure to be adopted is given in Appendix 30.

163. Register of lands under possession of Forest Department other than Reserved Forests.

Forest department is in possession of lands which are not notified under any section of A.P. Forest Act 1967 such lands are generally used for office and residences for staff, rest houses, depots etc., and the records of such lands may be maintained in Register in Form No 45. And the Divisional Forest Officer concerned should be carefully preserved. Necessary entries of such land should be got entered in local records, such as Gram Panchayat, Municipality, and Revenue department. And all lands under possession of the dept. should be surveyed and a survey sketch should be preserved. The survey sketch should be sent to Revenue department for should be preserved. The survey sketch should be sent to Revenue department for record, and the location of the land and its survey number should be entered in the maps prepared by survey department. The details of land under possession of the department should be entered in Pahani, Adangal and a copy of Sethwar be obtained from survey department. The details maps, register in Form No 45 should be kept at Range and Division Offices.

164. Land loss register showing details of Forest lands lost due to encroachments, construction of Projects etc.

Large extent of lands are often excised from forest blocks for construction of Projects, laying of transmission lines, mining etc., The details of such deletion of land from Forest blocks should be entered in land loss register in Form No 46, and should be kept in Range and Division Offices.

165. Notification of loss of permits, Pass hammer, Axes etc.,

When any permits, can books, marking hammers, seize hammers used in the department are lost, investigation should be promptly initiated, and the details of property lost should be reported to the nearest Police Station. Besides taking disciplinary action against those responsible, the losses should be notified in the district as well as in the Andhra Pradesh Gazetted immediately, giving sufficient details of the lost articles so as to make the identification easy. It should also be made clear in the notification that who so ever misuses the lost articles without returning them immediately to the nearest Forest or Police Officer, and makes pecuniary or other gain there from, will be liable for criminal action and will be prosecuted.

166. Permission for shooting of films in Forest areas and Wildlife Sanctuaries etc.,

The Divisional Forest Officer or the curator, Zoo Park or Divisional Forest Officer in-charge of sanctuaries, National Park or Assistant Project Officer, Project Tiger can permit to shoots films inside forest areas by collecting a fee Rs. 500.00 per day. The grant of permission for shooting of films inside the Reserved Forests will be subject to such conditions and restriction as the Principal Chief Conservator may impose to remain from time to time.

ADMINISTRATIVE AND FINANCIAL POWERS DELEGATED TO SUBORDINATE OFFICERS

ADMINISTRATIVE POWERS

Sl_No	Item of work	Prl. Chief Conservator of Forests	Conservator of Forests	Divisional Forest Officer	Subject D.F.O.	Range Officer	
1	Transfers	Manager Superintendent D.M.Gr.I	Range Officer Dy Range Officer Sr. Assistant D.M.Gr.II. Drafting of staff from one division to Spl. Division in the Circle Drivers Cleaners.	Jr. Assistant Typists Attenders Foresters Forest Guards, Watchers Rest House Watchers.			
2	Sanction of Leave a) Casual Leave,	Conservator of Forests	Divisional Forest Officer	Sub-DFO	Range Officer	Dy RO Forester, Forest	

	b) Earned Leave				Guard, Watchers		
3	Appointments Regularizations and Declaration of probation	Range Officer, Manager, Superintendent D.M.Gr.I	Dy Range Officer, D.M.Gr.II	Forester, Forest Guard, Jr. Assistant, Typists, Drivers, Cleaners, Watchers, Rest House Watchers.			
4	Promotions	Range Officer, Manager, Superintendent D.M.Gr.I	Dy Range Officer Sr. Assistant	Forester Forest Guard Jr Assistant			
5	Initiation of C.R.s	Conservator of Forests	Dy Conservator of Forests	Asst. Conservator of Forests, Range Officer, Superintendent, D.M.Gr.I & II			
6	Sanction increment fixation	Dy Conservator of Forests	Asst. Conservator of Forests	Asst. Conservator of Forests Range Officer and lower staff.			
7	Pensions	Range Officer, Manager, Superintendent D.M.Gr.I and Staff of PCCF Office	Dy Range Officer Sr. Assistant D.M.G.II Jr. Assistant Typist Jamedar Attenders Drivers and staff of Circle Office	Forester Forest Guard Forest Jr. Assistant Typist Attenders Drivers Cleaners Watchers.			
8	Censure	Forest Apprentice D.M.Gr.I Manager Superintendent	Forest Apprentice Range Officer Sr. Assistant Jamedar	Dy Range Officer Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners			
9	With holding of increment	Forest Apprentice Range Officer D.M.Gr.I Manager Superintendent	Forest Apprentice Range Officer Dy Range Officer D.M.Gr.II Sr. Assistant Jamedar	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
10	With holding	Ranger Officer	Dy Range	Forester Forest			

	promotions	D.M.Gr.I Manager Superintendent	Officer D.M.Gr.II Sr. Assistant	Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
11	Reduction to a lower rank in the Seniority list or to a lower post or time scale whether in the same service or in another subordinate Service or to lower stage in a time scale.	Range Officer D.M.Gr.I Manager Superintendent	Dy Range Officer D.M.Gr.II Sr. Assistant	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
12	Recovery from pay of the whole or part of any pecuniary loss caused to Govt. or to a local body by negligence or breach of orders.	Range Officer D.M.Gr.I Manager Superintendent	Dy Range Officer D.M.Gr.II Sr. Assistant	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
13	Suspension	D.M.Gr.I Manager Superintendent	Range Officer Dy Range Officer D.M.Gr.II Sr. Assistant Jamedar	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
14	Compulsory retirement or removal or dismissal	Range Officer D.M.Gr.I Manager Superintendent	Dy Range Officer D.M.Gr.II Sr. Assistant Jamedar	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.			
15	Appeals	Range Officer Dy Range Officer D.M.Gr.I Sr. Assistant Jamedar	Forester Forest Guard Forest Watcher D.M.Gr.II Jr. Assistant Typist Attenders Drivers Cleaners.				
16	Memorial	(Government) Range Officer Manager Superintendent	Dy Range Officer All other Categories.				

FINANCIAL POWERS

Sl_No	Item of work	Principal Chief Conservator of Forests	Conservator of Forests	Divisional Forest Officer	Sub-DFO ACF	Range Officer	G. O. Ms. No
17	Advances	-	-	FRO 10000	-	Dy RO 2000 Forester 1000	851 F&RD dt: 12-12-78
18	Books and Maps	No limit	No limit for books	500	-	-	703 GA dt: 4-12-78
19	Collection of Forest Revenue and collection of compounding fees.	-	-	-	-	FRO 1000 Dy RO 1000 Forester 500	546 dt: 15-10-74
20	Petty Sales	-	-	-	-	Range Officer 50 Dy RO 10	-
21	Printing and binding in private presses	No limit	8000	5000	-	-	-
22	Rewards to informer	500	200	100	-	25	-
23	Incentive rewards for preventing forest fires	-	100	-	-	-	-
24	Rewards to Gazetted Officers (Govt.)	-	-	-	-	-	-
25	Rewards to N.G.Os.	400	250	100	-	-	-
26	Local purchase of Stationary Articles.	6000	2000	1000	-	200	334 F&RD dt: 25-4-77
27	Repairs Vehicles	20000 H.V. 10000 L.V.	8000 H.V. L.V.	5000 L.V. H.V.	-	-	187, GAD APTA

							Desk dt: 28-4-87
28	Disposal of Full powers Vehicles Confiscated to state.		-	-	-	-	-
29	Works R&B 300000 Full other than R&B Power	190000 300000	50000	50000	-	-	-
30	Can make payment of work done or supplies made on single bill.	-	-	-	1000 Dy RO 100 Forester 100	-	-
31	Confirmation of sales	-	Full powers	One lakh	50	-	-
32	Compensation in Wildlife Cases i) Cattle kill. ii) Human injury. iii) Human Kill. iv) Loss of Property.	1500 3500 5000 -	500 -	- 200 -	- -	- -	- -
33	To sanction incidental expenditure like payment for stamps required for wuits or other purposes, for payment of costs ordered to be paid to the plaintiff's pleaders by the courts for printing of copies of judgement etc., in suits writ petition set against the Forest Dept or against the Govt. Servant under the control of CCF.	300	150	100	-	-	1300 F&A (For-II) Dept. dt: 30-4-65
34	Sanction of original installation of	2000	1000	400	-	-	1455 F&A dt: 19-5-65 and 749

	estimate (for electrical installation)						F&A (For-I) dt: 8-6-65
35	Renting of land and building for purposes.	500	400	200	-	-	-do-
36	Purchase of tyres and tubes	5000	2000	1000	-	-	6950 dt: 11-5-67
37	To write off deficit due to dryage and wastage	5000	2500	250	-	-	1455 dt: 19-5-65 and 749 dt: 8-6-65
38	To write off other than deficit due to dryage and wastage	5000	1000	200	-	-	-do-
39	To write off un-saleable produce	1000	500	200	-	-	-do-
40	To write off un-serviceable stores, tools, plants except those missing	1000	500	200	-	-	1455 dt: 19-5-65 749 dt: 8-6-65
41	To write off irrecoverable value of stores or public money loss through fraud, negligence or other causes and unprofitable outlay on works	5000	2500	500	-	-	-do-
42	To write off irrecoverable Govt. Items of Departmental revenue (Forest Revenue)	2000	1000	500	-	-	-do-
43	Works other than those included in Forest schemes approved by Government.	50000	10000	5000	-	-	-do-
44	To sanction ordinary expenditure. To	-	-	10000	-	-	334 F&RD for III dt: 25-4-73

	sanction purchase and repairs to stores tools and plants.						
45	Games, sports and physical exercise for purchases of games & sports material.	1000	600	500	-	-	1455 F&A dt: 10-5-65 and 749 For-I/65-1 dt: 8-6-65
46	To sanction additional improvements and alterations to existing electrical installation	1000	500	500	-	-	1455 F&A d: 19-5-65 and 749 For-I/65-1 dt: 8-6-65
47	Powers to DFO to sanction expenditure	-	-	Ord 20000 Spl. 10000	-	-	2493 F&A For-I dt: 12-2-67
48	Exhibition to sanction expenditure in connection with exhibition	3000 a year Rs. 1000/- at a time in each case	-	-	-	-	308 F&A Dept dt: 7-2-64
49	Animals Exchange of birds and animals in to and Foreign zoos from Nehru Zoological park	5000	3000	100	-	-	1309 For-III/70-2, F&A dt: 10-6-70
50	Compounding of Forest Offences by Range Officer	-	-	-	-	-	546 dt: 17-10-74
51		10000	-	-	-	-	-do-
52	Individual works included in the Forest which has already received Government approval.	6000	2000	1000	200	-	900 F&RD For-I Dept dt: 7-10-76
53	To sanction expenditure on Photographic charges except live Photographic film Machines.	No limit	200/- at a time upto 2500 P.A.	200 at a time upto 1500 P.A. 50/- at a time upto 1500 P.A.	-	-	703 GAD dt: 4-12-78 5266/65-12, dt: 23-6-67

54	Telephone installation under non G.V.T.	Power delegated to Head of dept on permanent basis for non G.Y.T. Phones	-	-	-	-	412 GAD O.P.III, dt: 5-8-81
55	Drawn of amount on abstract contingent bills	4000	-	-	-	-	215 Fin & Wing G.A. AR&T Dept dt: 14-7-83
56	Purchase of ceiling Fans	3600	-	-	-	-	215 F&Plg (For-Wing) AVL Dept dt: 14-7-85
57	Crockery, cutlery & utencils	750	-	-	-	-	-do-
58	Light refreshment	Rs. 25/- at a time not exceeding Rs. 300/-	-	-	-	-	102 GAD A&T/ Desk dt: 24-12-86
59	To purchase steel & wooden furniture	20000	1000	1000	-	-	102 GAD A&RT/ Desk dt: 24-12-86
60	To sanction purchase and repairs of furniture records table cloths & office scales & weights)	5000	1000	1000	-	-	-do-
61	Typewriter repairs	Full powers	300	300 P.A.	-	-	-do-
62	Purchase of bulbs & Lamps	3000	300 P.A.	250	-	-	162 GAD&T / Desk Dept dt: 24-12-86, 892 dt: 28-4-88
63	Write off of Irrecoverable advances to disburse for forest works etc.	100 in each case	-	-	-	-	2166 Fin dt: 24-5-60 and Appen dex 7 (5) APFC Act-II

64	Cycle:- i) To sanction initial supply of Cycles upto a limit of (3) according to needs of each of file and subject to budget provision.	Upto (3) Cycles	-	-	-	-	1809 F&A For-III/Desk dt: 12-7-65
65	From grants to sanction free grant of Timber and other forest produce. i) For construction of large works of Public utility such as buildings. i) For construction of large works of public utility such as buildings. ii) In other cases.	5000 1000	-	-	-	-	-do-
66	Repairs & replacements to electrical installation Saw Mill division, Rajahmundry.	5000	4000	2000	-	-	890 F&RD For-III dt: 13-12-74
67	Powers to write off irrecoverable arrears of loans and advance	1000	200	-	-	-	Appen dix No III (iii) of APFC Vol-II
68	To write off losses by way of damages to immovable belonging to Govt.	500 in each case	-	-	-	-	299 of APFC Vol-I.

II. Delegation of Powers under Beedi Leaf Scheme (1994-95)

Sl_No	Particulars of the Work	Powers Delegated
69	Godown rent without certificate of PWD Subject to the approval of CF. • DFO. • CF.	Upto Rs. 1/- per Sq. ft. per month Full Powers.

70	Work advances to staff at a time subject to rendering accounts of previous balance. <ul style="list-style-type: none"> • DFO. • FRO. • Dy RO. • Forester. 	Rs. 2,00,000 Rs. 1,00,000 Rs. 20,000 Rs. 20,000
71	Repairs of Vehicles. <ul style="list-style-type: none"> • DFO. • FRO. • Dy RO. • Forester. 	Rs. 50,000 Rs. 25,000 Rs. 20,000 Rs. 20,000
72	Repairs of Vehicles. <ul style="list-style-type: none"> • CCF. • CF. • DFO. • FRO. 	Rs. 10,000 Rs. 10,000 Rs. 5,000 Nil
73	Purchase of Stationary & Printing. <ul style="list-style-type: none"> • CCF. • CF. • DFO. 	Rs. 10,000 P.A. Rs. 10,000 P.A. Rs. 5,000 P.A.
74	Purchase of Stationary. <ul style="list-style-type: none"> • CCF. • CF. • DFO. • FRO. 	Rs. 20,000 Rs. 15,000 Rs. 10,000 500

THE ANDHRA PRADESH ACCOUNT CODE

Vol – III – Department Accounts

Part – III – Forest Accounts:

Chapter V – Classification of Forest receipts and Expenditure

A. General:-

240 – The major and minor heads prescribed for the Classification of Forest receipts and expenditure are set out in Appendix – 2 to Vol-I.

B. Transactions with other departments and Governments.

241 – Adjustments with other Department and Govts. in respect of supplies ‘made’ or service rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 Vol.I.

242 – Recoveries or payments made in cash should be treated like other Revenue receipts or service payments, as the case may be. In case of ‘book transfers’ full particulars to be furnished. (Local ruling – ‘book transfers’ not operated in A.P. items relating to other Departments should be credited or debited in the accounts rendered to Accountant General under the head “Suspense Accounts – Departmental adjusting Accounts”).

243 – Transactions of Central Govt. Railways or another state Govt to be entered under the head “Book transfers – Central” etc.,

(Local ruling – A.P. any original transactions under “Forest Remittances” should be classified in Forest Departmental Accounts directly under the head “Adjusting Account between Central and State Govts. “Adjusting Account with Railways”

“Inter State suspense Accounts”. The responding transactions under ” Forest remittances” should always be classified as “State”).

C. Inter – divisional transfer.

244 – All revenue and expenditure should be recorded in the accounts of the division. With in which it is collected or incurred, no inter-divisional adjustments without special order of Govt.

245 – In case where Govt. in consultation with the A.G. 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.

Note: Advances of pay and T.A. granted to Officers on transfer should be debited to “Objection Book Advance – Forest Officer” in the accounts of division where advances are made.

D. Charges for establishments tools and plant etc.,

246 – Should be classified under appropriate sub-heads under minor head “Establishment” etc.,

247 – Pay and allowances of such temporary establishment should be debited to “Conservancy and Works” and not under “Establishment”.

248 – Where such expendible stores as building materials etc., are utilised subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned.

E. Forest Remittance

249 – All sums paid into treasury or cheques drawn should be debited or credited to “ Forest remittances”.

F. Forest Advances.

I. Advances to disbursers.

250 – When a subordinate Officer, who is not authorised to draw cheques is given a cash advance it should be debited to “Forest Advances” as an advance to disburser concerned, and expenditure to be credited similarly.

II. Advances to Contractors etc.,

251 – Advances to Contractors etc., should be debited to the head “works Advances” subordinate to the minor head “Conservancy and work,” entry being supported by an ack. by payee.

252 – Petty advances to labourer made by a subordinate not be accounted for as “Works Advances”.

G. Recoveries of Service payments.

253 – (a) if made before the close of the year in the accounts of which the payment was included the amount should appear as minus entry under the sub-head concerned.

(b) if made after the close of the year in the accounts of which the payments was included amount should be credited as “misc. revenue”.

H. Other recoveries

254 – Other recoveries from pay bills etc., should be recorded as pertaining to P.F., Income tax etc., and classified under “Book transfer Central” etc.,

I. Forest deposits.

255 – E.M.D 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.

Chapter VI. Accounts to be kept in Forest Offices.

A. Cash Book

I. General

256 – Every Officer who is authorised to receive or disburse Government money should keep an account in cash book, Form F.A.I. in which book transactions should also be entered.

257 – Only transactions connected with public service and no other should be shown in cash book.

(Local ruling (3) E.M.D. received by a Forest Officer should appear under “miscellaneous remittances”.

(4) Account of Divisional Forest Officers.’

Cash book of Divisional Forest Officer form-F.A.I, shall contains,

(a) a detailed record of daily transactions of the Divisional Forest Officer himself.

(b) a classified expenditure by Rangers in totals only.

(c) recoveries of service payments.

(d) advances to Contractors and disbursers.

(6) Treasury remittances details to be furnished.

(7) When E.M.D. is adjusted for revenue due, the entry in debtor side under “Revenue” and one the creditor side as “Forest remittance” should be made.

258 – When cheques is drawn in favour of self, if should be entered in cash book as a receipt. Whether it is cashed immediately or not.

Local ruling

- amount of cheques to be entered by payments side of the cash book in the Column “Bank or Treasury”.
- Cheques accepted should be entered in the cash accounts as “receipts” as and when received and as disbursements when remitted to treasury.

259 – Cheque drawn in order to be paid away should be entered on both sides of cash book.

260 – Similarly all book transfers should be entered on both sides of cash book.

261 – Pay and allowances of Forest Officers and their establishments should be entered in C.B. under the head “Establishment” without further details, entries being supported by bills or vouchers.

II. Cancelled, lost or lapsed, Cheques.

262 – amount of cancelled cheques should be accounted for on creditor side as a “cancelled cheques” cancelled cheque being treated as voucher.

(a) If the cancelled cheque is replaced immediately by a fresh cheques it should be shown as “Forest remittance”.

(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 service payment (Art.243).

263 – A lost cheques should be treated in all respects like a cancelled cheques.

264– A lapsed or time expired cheques should be treated as cancelled cheques.

III. Closing and balancing.

265 – The cash book should be closed and balanced monthly.

266 – Divisional Forest Officer should close cash book in last working day of a month whereas his subordinate should close earlier so as to send their accounts to Divisional Forest Officer.

B. Register of Cheques drawn:

267 – A monthly register of cheques drawn should be kept in Form F.A.2.

(local ruling: a copy of monthly will be sent to treasury officer for verification).

C. Works accounts.**I. Muster Rolls.**

268 – For works executed by labourers; whether paid by the day or otherwise, a Muster roll should be kept in the form prescribed by Government.

(L.R.) The muster roll should be kept in Form F.A.XI.

II Measurement books.

269 – For work done otherwise than on a lumpsum contract, a M.B. should be kept.

L.R.

(2) For payment other than those made on muster rolls the authorised forms of bills and vouchers are the following:

(a) First and Final bill/Form F.A.II

(b) Running account bill/Form F.A.III.

(c) Hand receipt./Form F.A.IV.

(8) In departmental works, the receipt and issue of material account should be maintained in/form F.A.V.

III. Register of works

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

L.R. expenditure on works sanctioned by Chief Conservator of Forests or Conservator of Forests and on those by Divisional Forest Officer should be recorded in separate registers. The register should be posted monthly from the duplicate copy of the Range cash book for expenditure less than Rs. 100-00 classification is not needed and it can be posted in 'Total expenditure' Column.

D. Stores accounts.

271 – Account of stores such as building materials etc., (L.R.Government have directed that the account of stores referred to in this Article need not be kept in A.P.).

E. Contractors and disbursing ledgers.

272 – A ledger should be maintained by the Divisional Forest Officer in Form F.A.4 for all accounts with disbursements and Contractors.

273 – One account for each disbursements and one account for each work of Contractor.

274 – The ledger account should be a running account with each Contractor and disburser from which the amount due by him or from him can be ascertained.

275 – These accounts should be balanced on the last day of each month.

276 – Pages in ledgers to be numbered consecutively and an index of accounts contained, and each new accounts should be assigned appropriate number.

F. Closing of the accounts of the year.

277 – Accounts of the year to be closed by 31st March but for transaction of transfer the closing can be done in May.

G. Correction of errors.

278 – If the account is wrongly classified under a head, the correction should be done as follows:

- if discovered before closing of accounts of the month, the necessary correction should be made in the original entries are closed. This mistake should be corrected by drawing the pen through the in correct entry and inserting the correct in red ink between the lines. The disbursing Officer should initial every correction and invariably date his initials.
 - after the close of the months accounts, but before accounts for March are closed, the correction should take the form of a fresh entry in the current cash book.
 - if the error is discovered after March, and after dispatch of accounts to Accountant General, it should be intimated to Accountant General in a letter.
 - 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 under takings.

279. Saw Mill etc., of Forest Department require maintenance of subsidiary accounts on Commercial basis.

Chapter VII. Accounts returns rendered by Forest Department Officers.

A. General

280. Directions in this chapter applicable to Divisional Forest Officer, Conservator of Forests etc.

B. Incorporation of subordinates accounts.

281. Incorporation of subordinates accounts every month if such accounts do not reach within the month should be included in following months accounts. Accounts closing by March. Division Forest Officer should not close till all accounts of subordinates were received.

C. Compilation of monthly accounts. 282-287: (Omitted) Not printed.

D. Submission to Accountant General. 282-297. Not printed.

Local ruling under 282-297.

1. Divisional Forest Officer should render the following accounts to the Accountant General before 8th of the month.

A classified abstract of the cash accounts.

(FORM F.A.VII) showing for the month.

- the total revenue and expenditure under each of the prescribed heads of accounts.
- Total amount of all cheques drawn.
- All remittances to treasuries.
- All advances paid and recovered.
- All other cash recoveries.
- Inter – departmental transfers.
- Forest refunds.
- Receipts and payments on account of other Governments and Railways.

The accounts should be accompanied by the following documents and appendices:

- Returns of cheques drawn duly certified by Treasury Officer.
- Consolidated treasury receipt from the Treasury Officer for remittances into the treasury.
- Schedule of receipt and payments on behalf of other Governments and Railways.
- Return of rents (Form F.A.VII).
- Schedule of Forest remittances to treasuries in Form F.A. VI.A.

APPENDICES

I. Accounts particulars of the amounts debited and credited to “Advances recoverable” and “1 D Forest Conservancy and works advances.”

Note:- Outstanding item for more than 6 months to be marked in red.

II. Account particulars of cash recoveries made on account of over payments, retrenchments etc.

III. Account particulars of items obtained to the detailed head “Other sources” under the head “X-Forest Miscellaneous.”

Note:- Posting or “Aversa” Register Form F.A.K. prepared by Accountant in the division should be attested monthly by Divisional Forest Officer.

2. Submission of monthly Accounts to Accountant General not to be delayed Heads of Accounts.

I. Receipts and charges by major heads of Account.

II. Details for the amount shown under that head “Adjusting account between central and State Governments.”

3. The Schedule dockets of works vouchers should be submitted for each Range in Form F.A.IX, one for works sanctioned by Conservator of Forests or higher authority, and the other for works sanctioned by Divisional Forest Officer, and all other charges under “Conservancy and works” including commission payments.

4. The vouchers should be dispatched in 2 installments the first installment of vouchers should relate to payments made on or before 20 th of each month and should be dispatched by 25 th of that month, second for payments after 20 th and should accompany the monthly vouchers Accounts.

5. All Accounts in an Indian Languages should be accompanied by abstract in English.

6. In addition to monthly Account prescribed above, Capital and revenue accounts of all Govt, owned and leased residence should be prepared annually and submitted to the Accountant General in the form and manner prescribed by him.

1. Form F.A.I.

CASH BOOK

1. Cash book contains a single money column on the receipt side and two money columns on the payment side. On the receipt side the column shows cash in hand and all cash actually received either from public or cheques.

First money column on payment side shows all actual cash payments and the second all cheques drawn.

2. No lines should be left blank, if blank should be crossed by diagonal line.

3. Every entry must be concise.

4. Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence.

5. All entries of advances recoverable on either side of the cash book must be made in red ink.

1. Form F.A.2.

Register of Cheques drawn

3. Form F.A.3:- Register of works.

4. Form F.A.4:- Contractors and disbursers ledgers.

5. Form F.A.I:- Cash Book of subordinate officers.

6. Form F.A.II:- First and final bill.

7. Form F.A.III:- Running account bill.

8. Form F.A.IV:- Hand receipt.

9. Form F.A.V:- Accounts of materials – at site.

10. Form F.A.VI A:- Schedule of Forest remittances to treasuries during division.

11. Form F.A.VII:- Classified abstract of the Cash Accounts of the Forest division.

APPENDIX-I TO FORM F.A.VII:-

Accounts particulars of the amounts debited and credited to “Advances recoverable” and ‘10-Forest – Conservancy and works – Suspense – Works Advances’ in the Forest Accounts for the month of _____.

APPENDIX-II TO FORM F.A.VII:-

Accounts particulars of-cash recoveries on Accounts of over payment, retrenchments etc., during the month.

APPENDIX-III TO FORM F.A.VII:-

Accounts particulars of items credited to the detailed head “other sources” under the head X-Forest miscellaneous “in the Forest Account for the month of _____.

12. Form F.A.VIII:- Register showing recoveries of rent in the district of for ____ 19__ 91__.

13. Form F.A.IX:- Schedule docket of works vouchers for the month of ____ 19____.

14. Form F.A.X:- Posting of ‘ Aversa’ register for the month of ____ 19____.

15. Form F.A.XI:- Muster roll, Part-I – Nominal roll, Part-II – Register or arrears of wages due to work-people.

An Introduction of Indian Government Accounts and Audit

PART – I

A preliminary survey of Accounts and Audit systems

Chapter – I – The purpose of Accounts and Audit.

1. Subject matter:-

2. Accounts and transactions:- The word ‘Accounts’ in the financial sense, has been defined as statements of facts relating to money or things having money value. The facts that are incorporated in accounting records are described as transactions.

3. Accounting:- It becomes necessary that transactions should be classified under various heads in such a form as to show clearly not merely the significance of each separate transaction but also the combined effect of any desired series of transactions. The process through which these ends are effected is called accounting.

4. Compilation of Accounts:- The initial accounts of Govt. transactions in India are prepared by the authorities being unconnected with the Indian Audit and Accounts department (IAAD). Duty of IAAD is to compile those initial accounts and to bring out the combined result of all the transactions which occur during a given period. IAAD also compiles the combined Finance and Revenue Accounts of the union and the state Govt. which embody the summary of the accounts compiled both by the Department itself and by other agencies and includes the results of whole of the Govt. transactions arising both in and outside India.

5. Audit:- “Look into your affairs often, and cause them to be reviewed, for those who serve you will thereby avoid the more to do wrong and will take plants to do better.” – Sir Walter Henley in “Treyce off Huobandry” (of 13 th – century).

7. Auditors:- Audit is instrument of financial control, the agency employed for this purpose is auditor.

8. IAAD:- Audits the transactions of the executive on behalf of parliament / Legislators and submit its audit report to the Resident/Governor.

9. Fundamental Principles:- Prompt payment of money into the treasury, the strict following up of arrears, the necessity for accounts accurate portraying the facts, the value of checking the accounts and conducting local inspections, periodicals stock verification and the check of stock with accounts are fundamental principles.

Chapter – II Government system of Accounts and Audit and Commercial system.

Part-B. Audit:-

19. Principles of Audit:- Audit agency to be independence of the authority charged with the business of accounts of transactions.

20. Purpose and Procedure of Commercial Audit:-

22. Difference between Government and Commercial Audit:-

Government Audit Commercial Audit

1. Conducted by Independent Govt. body (IAAD) 1. By private individuals.
2. It is continuous 2. It is periodical
3. Transaction according to laws made under 3. Transaction in accordance with the constitutions of India. Minutes or orders.
4. System of accounts followed is described in 4. Uniform System may not be followed. Codes and manuals of relevant departments.
5. Accuracy of original Dept. is mostly checked 5. Checking, generally, of each book by by executives of dept. followed by test audits auditors. of IAAD.
6. Expenditure conforms to general principles 6. Expenditure according to needs. recognized as stds.
7. Compilation of accounts and classification 7. Compilation of accounts done by is mostly done by auditing agency itself. Comm.estb. is checked by auditor.

Chapter – 10 :- The original records The basis of Accounts and Audits.

200. Accuracy:- It is the duty of Audit to take all possible steps to ensure that the account represent the actual state of affairs.

201. Vouchers:- Original records, namely initial accounts and other books are mostly based on vouchers. So audit ascertain the accuracy of original records.

204. Receipts and Certificates:- In all cases audit requires receipts of the payees, Certificates of the disbursing officers and the counter – signature of controlling Officer on all payments etc., and to correlate the facts.

206. Impossibility of verification by Audit Officer certain cases such as T.A. bills, M.Bs.

207. Audit is not entitled to make independent enquiries among the tax payers or the general public, as such action is held to an encroachment on the functions of the executive.

211. Detection of fraud: The detection of fraud by an executive officer is frequently due to the letter issued by audit office plainly indicating that something is wrong. Fraud is also detected at local inspections.

213. Records submitted to the Account Office: The main monthly records submitted to the Account Office by each treasury are the cash Account and the list of payments with supporting schedule and vouchers.

216. Points considered for checking vouchers:-

- a) Prescribed form – in Original – Abstract showing purpose – Signature of drawing officer on all vouchers – date of payment.
- b) Numbered with reference to list of payments, schedule etc.
- c) details of work and the totals and that the totals are in words as well as in figures.
- d) bear pay order signed by the Treasury Officer for vouchers cashed at treasuries.

- e) Stamped "Paid."
- f) no erasures or alterations.
- g) receipt stamps affixed, where necessary, and punched.

Chapter 13 – Audit of receipts.

236. Audit of receipts under debt, Deposit and remittance heads and subsidiary accounts of any department of union or state devalues on controller and Auditor General, in consultation with president/Governor.

237. C.A.G. has the duty of auditing both expenditure and receipts of the union and the states.

242. Any obvious errors in computation of assessment etc., can be errors by adopting the necessary course.

243. Check against demands:- The demands arises 2 ways.

- i) a specific demand, fixed or fluctuating such as land revenue etc., i.e., all taxation.
- ii) In consequence of some outgoing Govt. property of Govt. cash or Govt. service such as scale of Govt. lands, stamps, forest produce, Railways etc.

246. Audit can check repayment against the original receipt of deposits etc. which are repayable.

248. Check or credit in the Accounts:- Monthly returns of treasury credits given by concerned departments against treasury records and the differences settled.

Chapter 15 – Audit of Sanctions.

257. Nature of Sanction Audit:- In conducting the audit of expenditure Audit has to see that the expenditure is covered by a sanction, and satisfy itself that the authority according a financial sanction is competent to do so.

258. Communication of Sanction to Audit:- IAAD is entitled to receive a copy of sanction.

259. In smaller matters, such as contingent expenditure sanctions are taken to be accorded by signature or counter – signature on a bill.

260. Audit of Sanction of the Govt. of India or of the two Govt. of the States.

262. Certain guiding principles governing sanction Audit:-

- i) If the sanctioning authority is vested with full powers in respect of certain class of expenditure a sanction accorded under those powers can be challenged by Audit only on grounds of propriety.
- ii) If it is vested with powers which may be exercised provided due regard is paid to certain criteria which are expressed in a general form, sanctions accorded under those powers can be challenged by audit.
- i) If the disregard of criteria is considered to be so serious as to make the sanction perverse, or
- ii) If the facts of the case are such that one or more criteria have been disregarded.
- iii) If it is vested with powers which are pressed in precise terms the Audit Officer is bound to ascertain that the order defining its powers is obeyed in every instance.
- iv) For the purpose of financial sanction a group of works which forms one project shall be considered as one work, and the necessity for obtaining the sanction of a higher authority to a project is not avoided by reason of the fact that the cost of each particular work in the project does not require such sanction.
- v) If any one item of a scheme requires sanction of higher authority. Audit should hold under objection any expenditure on that item until sanction to it is obtained, and in determining whether objection should be raised to expenditure on any other portion of the scheme prior to the receipt of such sanction. Audit should see that the expenditure is not likely to exceed at a later date the limit up to which sanction can be accorded by the original sanctioning authority.

263. Audit of sanction to the grant of additions to pay and other special concessions and allowances.

264. Record of Sanctions – note of recoveries also to be recorded.

265. Sanctions with a long period of currency to be reviewed periodically.

266. Provisions Governing sanctions to expenditure on public services.

267. Authorities competent to sanction expenditure – are President / Governor and their subordinates.

CHAPTER – 16 AUDIT AGAINST PROVISION OF FUNDS

Annual Finance Statement (Budget):-

269. (B). Separate demand is proposed for each Ministry. Each demand contain, first, a statement of the total amount required, then, a statement of the detailed estimate under each demand divided in to items.

270. **Appropriation Act:-** After the grants have been made by Legislature, a bill is introduced to provide for the appropriation out of consolidated fund until this bill passed by the Legislature.

270. (B). **Supplementary, Additional or excess grants.** Are dealt in the same way as Annual Financial Statement.

271. Supplementary estimates are regarded as objectionable in Principle as it upsets the earlier budget proposals and diminishes control of legislature over public expenditure.

Supplementary estimates for large sums really amount to a breach of contract between the Government and Legislature.

272. The need for excess grants arise when a department fails to make a supplementary estimate before the close of the financial year, either through misapprehension of because it ascertains the fact of a deficit too late to do so, the only alternative in that case is to obtain a grant for such excess in the following year.

272. **Votes on account, Votes of credit, and exceptional grants.** Procedure indicated in the above paras is to meet expenditure and liabilities of Government for the entire financial year, the constitution also provides for.

a) the grant of funds in advance by the legislature for part of a financial year, pending completion of the procedure indicated in the foregoing paras. Such grants are called “Votes on account”

b) the grant of funds for meeting an unexpected demand when on account of magnitude or the indefinite character of the Service the demand can not be stated with the details ordinarily given in an annual statement. The grants so made are termed “Votes on Credit”

c) an exceptional grant to cover expenditure on service of an important nature. Which are not directly connected with the current service of any financial year.

The withdrawal of money follows an appropriation bill.

272. Sub-Heads of grants and Appropriations.

275. Allotments and re-appropriations.

277. Nature of Audit against provision of Funds – to ascertain that the money expended has been applied for which it is specified, and amount does not exceed the sanctioned amount.

280. **Appropriation Audit:-** to see that appropriation does not exceed the allotment there under.

283. Detailed appropriation audit is conducted in two stages.

- i) the audit or orders of allotment of funds and reappropriation which are to be enforced in audit, and
- ii) the audit expenditure against allotments.

286. **Watch of progress of expenditure by IAAD against**

- i) Grant of appropriation as a whole.
- ii) allotment for sub-heads.

287. **Responsibility for appropriation Audit,** is of C.A.G. and his staff.

CHAPTER – 17

AUDIT AGAINST RULES AND ORDERS:**(Audit against regularity)**

289. The financial rules, regulations and orders against which audit is conducted fall mainly in three categories:

- i) regulating the powers to sanction and incur expenditure which audit is conducted fund.
- ii) regarding the Govt. transactions.
- iii) regulating pay, allowances pensions.

291. Objects of Audit:- To see that all payments are effected according to the procedure laid down by competent authority.

292. Scrutiny of Rules and Orders: against expenditure.

293. All orders of delegation of financial authority have to be scrutinized carefully as, once the orders are accepted, audit of sanctions as well as of expenditure or other transactions may be conducted against them for an indefinite length of time.

294. Rules and orders of C.A.G. are not to be scrutinized.

295. Interpretation of the constitution, statutes, Rules and orders by competent authority.

297. The intention of rule made by Govt. to be ascertained from files or records on which it is bases.

298. Points to be kept in mind in interpreting orders.

- a) the order of a sanctioning authority must generally be interpreted in terms of the communication in which the application for sanction for sanction was made, and
- b) the word etc, in an order covers only similar cases of a like nature and not instances where there is difference.

CHAPTER – 24**RENUMETAION OF GAZETTED GOVT. SERVANTS AND OF ESTABLISHMENTS****A. General:-**

394. Pay Bill:- in auditing pay bills

- a) Check the title of Govt. Servant to the remuneration drawn.
- b) to verify whether remuneration entitled is received by them.

B. Remuneration of Gazetted Govt. Servants:-

395. Each Gazetted Govt. Servant is permitted to draw his pay month by month on a separate bill.

397. Audit of pay bills of Gazetted Govt. Servants system of audit adopted is.

All payments are recorded in an audit register in which one or two folios are allotted to each Govt. Servant. The main features of this register are two sets of cages, in one emoluments entitled, in the other emoluments drawn, and in subsidiary cages alterations are recorded.

398. Every alteration of emoluments is intimated to concerned Govt. Servant, and to the Treasury Officer, Specifying the amount which he may draw in accordance with Govt. Order. This intimation is called a “Pay Slip”.

399. Increment on time-Scales of pay:- can be drawn as a matter of course, unless withheld.

400. A fresh slip is issued.

- i) Whenever any increment is stopped.
- ii) Whenever a pause of efficiency bar or any other bar against the grant of a particular increment is removed, and.

iii) Whenever there is a Change of any kind in emoluments, otherwise than by accrual of an increment in the ordinary course e.g.,

- When a gazetted Govt. Servant passes outside or beyond the time scale, or
- When ever he passes from one overlapping time scale to another or from one time scale to another or.
- Whenever he proceeds on leave of any kind or returns there from, or
- Whenever he is appointed to a temporary post or reverts there from.
- Whenever the stage of the time scale at which there is a pause is reached, and
- Whenever, an Officer is transferred from one post to another involving change of designation, even if there is no change in emoluments.

401. Scale of Register:- The orders affecting the cadre of a service passed by Govt. have first to be checked by the audit office against the scale register (Containing No of posts in each Class of service) and it has to be seen that they are free from objection.

404. Leave Account:- For each Gazetted Officer, a leave account is kept in the audit office, from the entries it is possible to calculate the leave admissible to the officer on any given date.

405. History of Service or Service Card:- Is maintained for each gazetted officer in which are recorded his head quarters stations, substantive appointments, dates of alteration of appointments, grants of leaves of all kinds. Pension calculations are based on this record.

405. A. Auditors duties – Auditing pay bills etc:- C. Renumeration of Establishments

406. Pay Bills of Establishment:- The form of pay bill has columns in which are entered the name of each section, and of each incumbent of a post and name of each post in that section, and column in which are recorded substantive pay, allowances etc.,

Pay bill generally, should be accompanied by an absentee statement, and an increment certificate.

406. Establishment Returns:- Early in April each year, a detailed statement of non-gazetted establishment existing in the 1st March, known as the Annual Establishment Return is prepared in two parts, one for permanent posts and the other for temporary posts, by each head of office and transmitted to the Accountant General for audit purposes. It is checked and compared with the establishment return of previous year, and all discrepancies noticed in the Returns are settled with the head of Office.

407. Audit of Pay Bills of Establishment:- The unit here is not the Govt. Servant but the Section of the Office in which he is working. In the establishment audit register, in which a separate page is set apart for each section, the main columns are:

- i) Orders of sanctioning authority.
- ii) Sanctioned number of posts.
- iii) Period for which sanctioned.
- iv) Monthly columns, for record of the amounts drawn month by month.

408. This method of audit is called sectional, while the method of audit applied to bills of gazetted Govt. Servants is called nominal.

412. A. Revision of time Scale of Pay:-

- a) When there is general revision, an officer appointed for the purpose should fix initial pay.
- b) In isolated cases the initial pay fixation will be scrutinized by the audit office.

412. B. Auditor's Duties:-

1. To check arithmetical calculations.
2. Checking absentee statement.
3. Enhanced pay according to rules.
4. That L.P.C. is furnished for Govt. Servant transferred.

5. Leave salary – documents needed to check it.
6. Dates of making over and receiving charge are stated and joining time in accordance with rules.
7. For first appointment Govt. Servants health Certificate.
8. Increment Certificate – declaration to cross efficiency bar.
9. Relevant note of the bill in audit register.
10. No of persons for whom pay or leave salary has been drawn does not exceed sanctioned strength of establishment.

D. SERVICE RULES

413. The audit of pay, leave salary etc. conducted with reference to Service rules.

416. Lien:- The fundamental basis of Govt. Servants emoluments is the amount fixed as the pay of the permanent post he holds substantive. On substantive appointment to a permanent post including a tenure post (meaning a permanent post which an individual Govt. Servants may not hold for more than a limited period), A Govt. Servant acquires a right, summarized in the word 'lien', to hold that post substantively either immediately to termination of period of absence.

417. 'Lien' means that in respect of every permanent post is one Govt. Servant who has a prior right over other Govt. Servant. This is one Govt. Servant be employed on other duty, in which case make his place, but if other duty comes to an end, he has a right to return to the post on which he holds a lien, displacing his successor, unless his 'lien' be transferred to some other post. Except in certain specified cases, a Govt. Servants lien on a post may in no circumstances be terminated, even with his consent, if the result will be to leave him without a lien or a suspended lien upon a permanent post.

418. The lien of a Govt. Servant on a permanent post which he holds substantially, shall in certain specified circumstances be suspended and that post may be filled substantially, subject to the condition that the arrangement thus made will be reserved as soon as the suspended lien revokes.

419. Pay:-

420. Pay on time – Scale – initial pay will be min, or time scale.

423. Compensatory allowances:- Includes T.A. but does not include a sumptuary allowance nor the grant of free passage by sea to or from India.

424. Fees and Honoraria:- Fee recurring or non-recurring, can be received by Govt. Servant from private persons or public bodies for services rendered, provided special permission is obtained.

Honorarium is granted for work performed for Govt. which is occasional in character and justifies a special reward.

427. A Govt. Servant is eligible to receive without special permission.

- a) the reward awarded for essay or other in public competition.
- b) reward offered for the arrest of criminal/any service rendered in the administration of justice.
- c) reward payable according to provisions of any act or rules.
- d) reward offered in connection with customs and excise laws.
- e) any fees payable to – Govt. Servant for duties required to be performed I his official capacity under order of Govt.

428. Leave rules:-

430. Leave Salary.

432. Drawing of leave Salary.

434. Leave Account.

435. Grant of leave not due.

436. Extraordinary leave.

6 – Allocation of leave salaries among different Govt.

437. Rules of incidence – the charges on account of leave salaries of Govt. Servants who have served under more than one Govt. are distributed among the Govt. concerned in accordance with the rules of incidence adopted by them.

CHAPTER – 25

Traveling Allowance

439. The T.A. rules cover the circumstances of the different classes of journey:

- i) on tour.
- ii) to a newly appointed Govt. Servant to join his first post.
- iii) On transfer.
- iv) to a hill Station, and in recess.
- v) to attend an examination.
- vi) When proceeding on or returning from leave.
- vii) On retirement, dismissal, or termination of appointment.
- viii) to give evidence.
- ix) to obtain medical advice.
- x) to attend an incapacitated Govt. Servant or a member of his family.
- xi) On a course of training.

440. Rules framed for journey on tour.

441. Classification of Govt. Servants.

442. Daily allowance.

443. mileage

444. Rail and steamer fares.

447. Rates when Govt. supplies means of locomotion on a journey other than a journey railway/Sea/river/air.

449. Permanent T.A.

452. Audit:- The T.A. drawn by gazetted officer is recorded in an audit register.

453. Points in auditing T.A.

- i) that the journey was actually performed.
- ii) that it was necessary and authorized by general or special orders.
- iii) that it was performed as expeditiously as possible.
- iv) that no bill has been submitted for it before.
- v) that the amount drawn is correct with reference to rates and general conditions.

454. Scrutiny of T.A. will be divided between controlling officer and audit officers.

Chapter – 27 – Contingent Expenditure

469. The term Contingent Expenditure 'or' Contingencies means and includes all incidental and other expenses which are incurred for management of an office or for the technical working of a department other than those which are not allocated.

470. Classification of contingent charges:-

a) Contingent charges met from a lumpsum grant placed at the disposal of disbursing officer for expenditure, at his discretion on certain specified objects. Such charges are known as **contract contingencies** and generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

b) Contingent charges regulated by Scale laid down by competent authority. Such charges are designated **Scale – regulated contingencies**.

c) Contingent charges whether recurring or non recurring which can not be incurred without special sanction in each case of a superior authority – **Special Contingencies**.

d) Contingent charges which, though they may be incurred without special sanction, require the approval and counter signature of a Superior Authority before they can be admitted as legitimate expenditure against **Govt. Countersigned Contingencies**.

e) Contingent charges which require neither special sanction nor counter signature, but may be incurred by the disturbing officer on his own authority subject to necessity of accounting for them – fully vouched contingencies.

473. **Permanent Advance:-** Nearly all drawing officers have permanent advances that is, sums of money placed at their disposal to meet immediate needs. Yearly account on this advance, ending 31/3 is sent to Accountant General.

474. Responsibility of the drawing officers.

475. Duties of controlling authorities.

476. **Audit of Contingent expenditure has to see:-**

i) that each class of expenditure.

a) is properly charged against the grant.

b) has received such sanction as it necessary.

c) has been incurred by competent person.

ii) Vouchers required are submitted.

iii) Certificates required have been revised.

iv) rates are not extravagant.

v) bill is in proper form and classification is correctly recorded.

vi) Where audit register is maintained, expenditure is not too rapid.

vii) if expenditure is unusually large in March. It does not lead to irregularities.

479 – 484:- principal duties if audit in respect of several classes of contingent charges.

Chapter-28 – Grants – in aid:-

486. Grants-in aid are final payment of the nature of donation or subscription to guarantee or the purpose of audit, such grants may be grouped into following three classes.

1. Grants-in-aid of the revenue of the states made by the union in accordance with Articles 273 and 275 of the constitution.
2. Grants-in-aid to a corporate body, institution or other authority under the control of Govt.
3. Grants-in-aid – body, institution or concern which is independent of Govt.

For classes (1) and (2) audit in on General principles enunciated in previous chapters, for class(3) the audit is as follows:

487. Audit can be applied to (i) original grant itself and. (ii) to the expenditure which is subsequently incurred.

490. Unless it is otherwise ruled by Govt. every grant made for a special object is subject to the implied conditions.

i) that the grant will be spend upon the object within a reasonable time, if no time limit is fixed by the sanctioning authority, and

ii) that any portion of the amount which is not ultimately required for expenditure upon that object will be surrendered.

490. Audit has to depend on.

i) Audit certificate regarding utilization of the grant according to its conditions.

ii) Utilization Certificates furnished by sanctioning authorities.

491. For recurring grants-in-aid to an institution, audit will verify continuous function of institution for circumstances in recognition of which grant in given.

491. A. When-Non-Govt. quasi govt. bodies or illustrations acquire assets from grants, such assets should not be disposed off without prior sanction of Govt. and the required watch will be kept by audit.

EXTRAXT FROM ANDHRA PRADESH TREASURY CODE:

List is given below, For details go through Treasury Code.

Volume-I, Part-I, The Andhra Pradesh Treasury Rules. T.R.7 (1)..... all moneys received by or tendered to Government servants in their official capacity shall, without undue delay be paid in full in to the treasury or in to the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account.

2. Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases.

(8) Cash receipt of Range Officer in the Forest department, to meet immediate local expenditure when there is no treasury at the range head quarters and the district forest officer considers it necessary to permit appropriation of receipts.

(9) Initial deposits..... at all auctions sales in forest department for returning the deposits of unsuccessful bidders at the close of sales on each day.

T.R. 28 – A Government servant who is authorized to draw moneys by means of cheques shall notify to the Bank or the treasury upon which he has drawn, the number of each cheque book brought in to use and the number of cheques it contains.

T.R. 29 – When a Government servant is authorized to draw or countersign cheques or bills payable at the treasury or the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servants signature to the Treasury Officer or the Bank, as the case may be.

Part-II, Remittance of money into the Government Account.

T.R. 10, S.R.7. Special to Forest Department Instructions: Forest revenues collected at out lying stations may be paid into the treasury by making remittance to the Treasury Officer by money orders. No Challan need to be

presented with any such payment. The money which the post Office pay to the treasury Office should be credited in the accounts. The treasury should send the District Forest Officer the usual acknowledgement on the relevant portion of the money order form and also a daily advice of all the remittances received from him by money roder on each day on which there is any such transaction.

Instrn. 12: When a District Forest Officer is absent from headquarters and no other Forest Officer is available there, his head clerk may sign for him challans to be presented with payments of forest revenue into the treasury or the Bank. Similarly when a Range Officer is absent from headquarters and so other Forest Officer is available there, his head clerk or (if he has only one Clerk) his Clerk may sign such challans for him.

Instrn. 14: (a) When a Forest Officer receives any deposits from Contractors or purchasers of forest produce, he should pay them into the Treasury or Bank. as soon as possible and furnish a list showing the name of each depositor. The treasury or the Bank, as the case may be, should treat the moneys so remitted in all respects as if they had been paid direct by the depositors, and should therefore, issue a separate receipt for the amount relating to each depositor.

When any Forest Officer, other than a District Forest Officer, pay any such deposit into the treasury or the Bank, he should forward to the District Forest Officer, the receipt obtained for payment.

Chapter IV- Custody of moneys relating to/ or standing in the Government Account.

T.R. 11 S.R. 2.

Instrn. i: Each District Forest Officer should verify in person his monthly closing cash balance as to the close of business on the last day of each month and append a certificate of verification to the monthly classified abstract of cash account (Form F.AVII, in the A.P Account code)

Chapter V- Withdrawal of money from the Government Account.

T.R.16. S.R.3 (a) In the absence of any special order of the Government to the contrary, a gazetted Government servant may draw bills for his own pay, allowances and leave salary.....

T.R.16. Instrn.7: renting of private buildings for office and residential purposes.

T.R.16. Instrn.23: Only the District Forest Officer has power to order the repayment of an earnest money deposit. He does so, when necessary by endorsing his order on the treasury receipt. No such deposit should ever be repaid in part in part only, so as to leave a balance still in deposit.

T.R.16, Instrn. 33- Treasury bill book.

T.R.16, S.R. 49- Time expired cheques.

T.R.16 S.R. 50- Lost Cheques.

T.R.16 S.R. 51- Cancelled cheques.

T.R.16 S.R.-When the Conservator gives him written instructions todo so, the Treasury Officers shall pay cheques drawn by a Government servant holding charge, of a Forest sub-division or Range and charge them against the drawing account of the Divisional Forest Officer. In giving any such instructions, the Conservator shall authorize, the Government servant personally by name to draw the cheques, and may specify the total amount upto which he may draw. A Government servant so authorised shall use a separate cheque book.

T.R.16 S.R.- Cheques(a)..... The Bank shall pay without limit, if otherwise in order, the cheques drawn by a Divisional Forest Officer whose jurisdiction extends to the area served by the treasury concerned.

T.R.16. S.R.64- Pension Payment orders.

Chapter VII Responsibility for moneys with drawn.

T.R.31 Instrn.1: When the accountant General dis-allows a payment as un authorized, the Treasury Officer should promptly recover the amount disallowed.

Instrn.4-Register of recoveries.

Part-III Miscellaneous statutory rules and executive instructions.

Chapter IV- Miscellaneous subjects.

Instrn. (1) The expression 'local fund' covers.

Instrn (3) Local bodies.

Instrn. (15)- Destruction of Account Records.

The General rules regarding the destruction of records appertaining to the accounts audited by Indian Audit Department are contained in Art. 326 of Andhra Pradesh Financial Code.....

Volume II- Appendices and Forms.

Appendix II- Rules regarding the stamping of receipts.

- Every receipt for a sum exceeding Rs.20-00 should be stamped unless it falls within a class of receipts specifically exempted. The following are exempted.
- Receipts given by or behalf of the Government.
- Receipts on Cheques.
- Receipts for interest on Government securities.
- Receipts on postal money orders.

Appendix 18- Rules regulating the preparation of last pay Certificate in cases of transfer on duty or of return from leave.

A.P.T.C.20: Register of undisbursed pay etc.,

40: Periodical increment certificate.

57: Abstract contingent bill.

58: Fully vouched contingent bill.

70: Treasury Bills book.

106: Proforma increment watch register.

THE FUNDAMENTAL RULES AND SUBSIDIARY RULES:

Chapter I: Extent of Application:-

F.R.7 No powers may be exercised or delegated under rules except after consultation with the Finance Department (the previous consent may be assumed to be given in cases except the following).

Chapter II:- Definition:-

F.R.9(2). **Average pay** means the average monthly pay earned the 12 complete months immediately preceding the month in which the event occurs which necessitates the calculation of average pay.

F.R.9(5) **Compensatory Allowance** Means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed.

F.R.9. Ruling (9): **Honorarium** means a recurring or non-recurring payment granted to a Govt. Servant from the consolidated Fund of India/ State as remuneration for special work of an occasional character.

F.R.(9) Rule 13: **Lien** means the title of a Govt. servant to hold substantively, either immediately or on termination of a period or periods of absence, a permanent post, including a tenure post to which he has been appointed substantively.

9(18) **Month** means a Calender month. In calculating a period expressed in terms of months and days complete calendar months, irrespective of the number of days in each should first be calculated and the odd number of days calculated subsequently.

30 th January to 2 nd March will be 1 month 4 days as

30 / 1 to 31/ 1 * M D Feb** * 0 21

1/ 3 to 2/ 3 0 2

1 4

9(23) **Personal Post** Means additional pay granted

- to save a loss of substantive pay due to a revision of pay or otherwise.

b). in exceptional circumstances on personal consideration.

9(25) **Special Pay**, Additional emoluments granted for

Special arduous nature of duties or

Specific addition to the work or responsibility.

9(27) **Subsistence grant**: means a monthly grant made to a Govt. servant who is not in receipt of pay of leave salary.

9(28) **Substantive Pay**: means the pay other than special pay, personal pay or emoluments classed as pay.

9(30) **Tenure Post** means a permanent post which an individual Govt. Servant may not hold for more than a limited period.

9(31 a) **Time Scale Pay** means pay which, subject to any conditions prescribed in these rules, rises by periodical increments from a minimum to a maximum.

9(32) **Travelling Allowance**- means an allowance granted to a Govt. Servant to cover the expenses which he incurs in traveling in the interests of the public service.

Chapter- III: General conditions of services:-

10. No person will be appointed without a medical Certificate of health.

11. Unless in any case it be otherwise distinctly provided the whole time of a Govt. Servant is at the disposal of Govt. Which pays him and he may be employed in any manner required by proper authority, without claim for additional remuneration.

16. A Govt. servant may be required to subscribe to a provident fund, a family pension fund etc.,

17. (instructions) 3. if the Charge is transferred afternoon, he commences to draw pay and allowances from the following day.

17 (1) Transfer of an officer is not completed until the Certificate of transfer of charge has been signed by both the relieving and relieved Govt. Servants Once signed, the relieved Govt. Servant will be on joining time, within which he should report to his new place of transfer.

18. No grant of leave for continuous period exceeding 5 years.

Note:- willful absence without leave of absence will constitute an interruption of service for the purpose of pension.

Chapter. IV Pay:-

19 (2 iii). Special Pay to Working Plan Officer Rs.3000 P.M. Asst. W.P.O. Rs. 50 per month.

19 (2 V. a) Total pay of Government Servant inclusive of special pay and personnel pay, shall not exceed Rs.4,000 a month (for period not exceeding 2 years).

19(10. b) In cases where a Govt. Servant who is granted personal pay to make good the loss in substantive pay on promotion from- lower post to a higher post in the revised scale of pay is promoted to another higher post, the personal pay should also be taken into account fixing his pay in the third higher post not with standing provisions of 9 (28).

Example:-

An officer drawing a substantive pay of Rs.500 in the old scale 300-20-500 was promoted substantively to a higher post on the existing revised scale of 300-50/2-450. His pay in the higher post was fixed at Rs. 450 plus personal pay Rs.50. He was promoted to a still higher post on the new revised scale of Rs.415-35/2-520 and his pay in this post was fixed at Rs.520/- with reference to above orders.

21. Time scale of pay – Rules 22 to 29 and 31 apply.

23. The holder of a post, the pay of which is charged shall be treated as if he were transferred to a new post on the new pay.

24. An increment shall ordinarily be drawn as a matter of course unless it is withheld.

25. Where an efficiency bar is prescribed in a time scale, the increment next above the bar shall not be given to a Government servant without the specific sanction of the authority empowered to withhold increments.

27. An authority may grant a premature increment to Govt. servant on a time scale of pay if it has power to create a post in the same cadre on the same scale of pay.

31.A(2) (i) (a) Probationers whose period of probation is two years and whose increment is annual, second increment only after declaration of probation.

Chapter. V Additions to pay:-

44. Compensatory allowance.

45,45-A Allotment of buildings and assessment of licence fee.

45 Fees and / or Honorarium.

Chapter. VI Combination of Appointments:-

49. Appointments of one Govt. Servant to hold substantively as a temporary measure, in 2 or more independent posts at one time.

Chapter. VII Deputation out of India:-

50. No deputation of a Govt. Servant out of India shall be sanctioned without the previous approval of the Central Government.

51-A. Pay of such deputed candidate will be regulated by Central Government.

Chapter. VIII Dismissal, removal and Suspension:-

52. pay and allowances cease from the date of such dismissal or removal.

53 (1) Under suspension- Subsistence allowances may be given + compensatory allowance, if any.

54.(i). On reinstatement full pay and allowance may be given for the period under suspension, dismissal or removal.

55. Leave may not be granted to a Govt. Servant under suspension.

Chapter. IX Retirement:-

56. Rule(1) Definition of age- When a Govt. Servant is required to retire on attaining a specified age, the day on which he attains that age is reckoned as a non-working day, and the Govt. Servant must retire, revert or cease to be on leave (as the case may be) with effect from and including that day.

Part. IV Chapter. X leave:-

65. (b). On reinstatement from suspension, former service can be counted for leave, if the disciplinary authority regularizes period as leave.

66. Authorities who may grant leave.

67. Leave cannot be claimed as of right.

70. if the recall from leave is optional, the Govt. Servant is entitled to no concession. If it is Compulsory he is entitled to T.A. etc.,

81. (d). Maximum period of leave is 28 months, except on medical certificate.

82. Provisions applicable to vacation departments.

S.R. 82 (a):-

1. A vacation department is a department or part of a department to which regular vacations are allowed during which Govt. Servants serving in the Department are permitted to be absent from duty.

2. Any period of recess which exceeds 15 days in duration shall be treated as vacation (under rule 82).

84. Study Leave:-

87. Leave Salary – if leave is due, leave salary equal to average pay, not due it will be half average pay.

88. after 28 months of leave the leave salary will be $\frac{1}{4}$ average pay.

101. (a) Grant of maternity leave.

104. Leave entitled by probationer or apprentice.

Chapter – Ix – Joining time:-

105. Note: 3. Probationer on appointment are allowed joining time and transit pay but no T.A.

106. S.R. (1) Cases involving no Change of station, only one day allowed Sunday/holiday is also counted for this purpose.

106. S.R. (2) Cases involving change of station, maximum joining time allowed is 30 days. 6 days allowed for preparation, in addition to a period to cover the actual journey – calculated as follows.

i) by air actual time occupied in journey.

ii) for the portion he travels One day each of

or might travel.

By Railway. 500 Kms, or any longer time actually

Occupied in the journey.

By motor vehicle 150 Kms.

e) Sunday is not counted in the calculation, but will be counted for maximum of 30 days.

S.R. (8) – if the Govt. Servant takes leave in transit from one post to another, the period from handing over charge at previous post will be counted for leave and on the expiry of leave normal joining time may be allowed.

107. Govt. Servant on joining time will be treated as on duty.

108. A Govt. Servant who does not join his post within his joining time is entitled to no pay or leave salary after the end of the joining time. Willful absence from duty after expiry of joining time may be treated as misbehavior for the purpose of rule 15.

Chapter – XII Foreign Service:-

Chapter – XII Service under local funds:-

Annexure – I – Authorised courses of instruction or training.

Annexure – II – Part – II – Leave procedure to be followed elsewhere than in India.

Part – I – Leave Accounts.

Part – III – Maintenance of records of Service.

All non-gazetted Govt. Servants should have service books.

Annual alteration of Service books by concerned individuals.

If a Govt. Servants service is terminated his S.B. should be maintained for 5 years and then destroyed.

Part – IV – Forms:-

Annexure – III – The A.P. Leave Rules, 1993.

Section – I: Preliminary and General.

Section – II – Grant of leave.

A: Permanent Govt. Servants in Superior Service.

11. The maximum earned leave that may be granted is 120 days.

8. earned leaves at the rate of $\frac{1}{11}$ th of the period spent on duty, provided that he shall cease to earn leave while he has to his credit such leave amounting to 180 days.

B: Permanent Govt. Servants in last grade Service.

17. Earned leave at the rate of $\frac{1}{22}$ nd of the period spent on duty.

C: Non-Permanent Govt. Servants in superior or last grade Service.

20. (i) If in Superior Service – shall earn leave.

a) at the rate of $\frac{1}{11}$ of the period spent on duty if he is a probationer.

22. Maximum earned leave that can be granted at a time to a temporary Govt. Shall be.

a) 120 days for probationer in superior.

b) 50 days for in last grade service.

c) 30 days in other cases.

24. If an interruption of duty other than occurs in the service of non-permanent Govt. Servant, the earned leave to his credit shall lapse.

Section – III – Leave Salary.

Annexure IV – List of ministerial Servants Forest Dept. DM in Conservator of Forests and Divisional Forest Offices. Annexure V. Leave Calculator:

(under ruling (2) under F.R. 77)

To find the leave earned by duty of 5 years 9 months and 17 days.

1) $\frac{5}{22}$ nd (special Leave) 5 years $\times \frac{5}{22} - \frac{25}{22} = 1 \frac{3}{22}$ years.

$\frac{3}{22} \times 12$ days = $\frac{36}{22} = 1 \frac{14}{22}$ months.

$\frac{14}{22} \times 30$ days = $\frac{210}{22} = 19.09$ days.

5 years = 1 year 1 month 19/09 days.

9 months $\times \frac{5}{22} = \frac{45}{22} = 2 \frac{1}{22}$ months.

$\frac{1}{22} \times 30 = \frac{30}{22} = 1.36$ days.

17days $\times \frac{5}{22} = \frac{85}{22} = 3.86$ days.

Total leave earned on duty of 5 years 9 months and 17 days is.

For 5 years: 1 year 1 month 19.09 days.

For 9 months - - 1.36

17 days - - 3.86

1 year 3 months 24.31 days.

Or one year 3 months and 24 days.

Leave Calculation under A.P. leave rules 1933:-

Annexure VII, Executive instructions regarding Casual Leave.

Ordinary Casual Leave:-

1. Casual Leave not provided in F.R. and is a concession to enable Govt. Servants in Special Circumstances to be absent from duty for short period without such absence being treated as a leave under the leave rules applicable to the Govt. Servant concerned.
2. No Govt. Servant may in any case to absent on Casual leave for more than 12 days in the course of one calendar year. Casual leave may be combined with optional holidays or Sundays or other authorised holidays provided that the resulting period of absence from duty does not exceed 10 days. The fact that a maximum has been fixed for the amount of casual leave which may be taken within a year does not mean that an officer is entitled to take the full amount of casual leave as a matter of course.

THE A.P. FINANCIAL CODE

List of Contents are given below, For details go through Financial Code.

Chapter – II – CASH ORDER:- means an order issued by a treasury officer on a sub-treasury within the district for a payment on the Govt. Account or for any authorised purpose, of a specified amount to a specified person.

Government Account:- means the total of the consolidated Fund Account, contingency Fund Account and the Public Account of the State.

Miscellaneous Expenditure:- means all expenditure other than that falling under pay and allowances, contingencies and works.

Running Account:- means an account with a contractor on which payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on completion or termination of his contract.

Scheduled Area:- Agency areas of Visakhapatnam, Srikakulam, East Godavari and West Godavari District.

Chapter III – Receipts their collection and check:-

13. Rents of Govt. buildings due from Govt. Servants.
27. Receipts of the Forest Department.
32. Refunds of revenue.

Chapter – IV : Expenditure – General principles and rules:-

38. No expenditure is to be incurred unless.
 - a) the expenditure is sanctioned by a competent authority.
 - b) Sufficient funds must have been provided for the expenditure in appropriation accounts of current financial year.
45. Communication of Sanction – to A.G. etc.,
49. Date of effect of sanction.
50. Lapse of sanction.
52. Arrear claims.

Note:- (1) No claim for T.A will be entertained if it is made after three months from the date on which the claim has fallen due.

55. The period of limitation for arrear claims against the Govt. of the following kinds is normally 3 years from the date on which the amount claimed first became due for payment.

- 1) Pay and allowances, including leave salary.
- 2) Pensions.

3) Traveling allowances.

4) Payments made in contingent bills for supplies made or services rendered to the Govt.

If the delay in making a claim in items (1), (2) (3) above is due to mistake, the period of limitation is 3 years from the date of discovery of mistake. Item (4), if the contract is in writing registered, the period of limitation is 6 years.

56. Over payments to a Govt. Servant, may also be recovered from countersigning authority/treasury officer.

58. Recovery amount should not exceed 1/3 rd of a Govt. servants pay.

Chapter V – Establishments, Claims of Govt. Servants and recoveries from them:-

78. Reports of transfers of charge of Gazetted Govt. Servants.

80. Pay etc, due to deceased Govt. Servant.

84. Advances of traveling expenses for hours.

86. Deduction of income tax.

88. Responsibility of Govt. Servants for recovering amounts attached by civil courts from pay and allowances.

90. Recovery of fines imposed.

Chapter Vi – Contingent Charges:-

91. The term “Contingent charges” or “Contingencies” is applied to the incidental expenditure which is necessarily in running an office.

94. Permanent advances – an amount absolutely essential to meet a Govt. Servants ordinary requirements.

99. temporary advances for specific purposes.

100. Advances for contingent charges to be incurred on tour – for line of Conveyance for carrying records, tents, other Govt. property.

102. Classification of contingent charges.

1) Countersigned contingencies under Supervision/Scrutiny of controlling officer.

2) Non-countersigned contingencies. Scrutiny of controlling officer not done, bills are sent straight to Accountant General, hence these are also called audited contingencies.

103. Contingent register, in which every items of contingent expenditure is to be recorded whether countersigned or not.

106. Recoupment of permanent advance.

119. Service postage stamps.

120. Rents and taxes payable by Govt. Servants/Department.

121. Electric current charges.

Chapter VII – Stores:-

123. All stores shall be purchased through the Director, Central stores purchase department who has been vested with a state – wide jurisdiction with regard to purchases, except articles of normal requirement valued below Rs. 2,000/-

125. Rules and instructions Governing the purchase of stores.

126. For purchases made by a Govt. Servant without calling for tenders – Explanation may be given to superior or Accountant General.

133. Stock accounts.

134. Stock accounts for raw materials and expendable stores.

135. Stock accounts of office furniture and stores.

143. Verification of stores, at least once in a year.

Chapter VIII – Works:-

147. The term “Works” covers not only works of Construction and repair of buildings, roads, irrigation projects etc., but also the manufacture supply carriage and repair of tools and plant etc. Works are primarily classified under the two categories :Original works” and “Repairs and maintenance”.

“Original Works” include all new construction, and all repairs to newly purchased or previously abandoned buildings required to make them usable.

‘Repairs and maintenance’ include all the operations required from time to time to maintain existing properties in a satisfactory state.

149. Works allotted to P.W.D.

150. Works allotted to Forest Department and the excise department.

Govt. Allotted to Forest Department all its own work, except in cases where P.W.D. is required.

156. Selection of site for buildings.

157. Preparation of estimates – no work should be started its estimate is sanctioned by competent authority.

163. Method of executing works – four methods.

i) The departmental method (Forest)

ii) the piece – work contract method.

iii) the lump-sum contract method, and

iv) the schedule contract method (Forest).

169. Starting a work without a sanctioned estimate or without adequate funds having been provided.

Note:- In the Forest Department, a Conservator may give a written order for starting of a specially urgent before a proper estimate for it is prepared and sanctioned by the competent authority.

171. Muster roll for a work executed departmentally.

172. (a) Muster roll should not be in duplicate.

(b) Every entry in muster roll should be made in ink or indelible pencil.

(c) Labourers may be paid more than once a month, separate muster rolls should be prepared for each period of payment.

(d) the daily attendance or absence of each labourer and any fine on him should be recorded in Part-I of the muster roll.

(e) After a muster roll is passed by the Govt. Servant, payment should be witnessed by a Govt. servant of highest standing available. He should certify the payment and record the total amount on each date in words and figures. (Unpaid items, if any, should be recorded in Part-II, the register of arrears.

(f) Unpaid items should be carried forward continuously from muster roll to muster roll until they are paid and payments should be recorded and certified in Part-II in the same way as payments of current items.

(g) All wages not claimed within (3) months should, as a rule, be forfeited.

Note:- In Forest Department, Wages remaining unpaid for 3 months should be reported to Divisional Forest Officer who will decide whether the liability should continue to be borne in the accounts of works concerned.

(h) The progress of the work done by the labourers should be recorded in Part-III of the muster roll, if the work can be measured. If it can not be measured, a remark should be recorded to that effect.

(i) the muster rolls need not be submitted to higher authorities unless specifically asked to do so.

174. Measurement book (Common form – 298).

The measurement book is the original record of actual measurement or count.

Note:- In the Forest Department the measurement book is to be maintained for works under the budget head “Communications and buildings” in all cases where the amount expended exceeds Rs. 50, in other cases the sanctioning authority will communicate to maintain a M.B.

175. Each set of measurements should begin with entries showing.

i) In case of work done:

a) Full name of work as given in the estimate.

b) Situation of work.

c) Name of contractor.

d) Number and date of his agreement, if any.

e) Date of commencement of work.

f) Date of actual completion of work.

g) Date of measurement.

Or ii) In case of materials supplied.

- Name of supplier.
- Number and date of his agreement, if any, or of the order.
- Purpose of written order to begin supplies.
- Date of actual completion of supplies.
- Date of measurement.

5) Entries should be continuously recorded in M.B. no page should be left blank or torn out.

6) No erasure is permitted, if mistake is made, corrections should be under initials of the Govt. Servant concerned.

9) At the time of payment, Govt. Servant who authorities payment should draw a diagonal red ink line across every page containing the detailed measurements and record Voucher No and date.

176. Check measurement of works.

181. Completion report – in the form prescribed or in common form 296.

183. Protection of religious edipices. Works allotted to the Forest Department.

205. Revised estimates to be submitted if the work has not commenced, otherwise the excess expenditure should be explained to Divisional Forest Officer in the completion report.

206. Payments for works done, should be after completion report and measurements are certified by Divisional Forest Officer.

Chapter XII. Responsibility for losses of public money s or property.

273. The Government will hold a Government servant personally responsible for any loss sustained by the Government through fraud or negligence on his part.

274. A rules to be observed I cashing bills or in remitting money from one office to another.

276. Security deposits – Government Servants.

278. Security deposits – Contactors.

279. Forms of security and conditions on which they are accepted.

284. Registration of security bond is compulsory if the security furnished is in immovable form security in any other form, registration is optional. Registration will be done at the expense of Government.

290. Repayment of a security deposits.

294. Reports of losses of public money etc.,

297. Write off of losses – when it proves to be impossible to recover the whole or a part of any public moneys that have been lost, the irrecoverable amount should be written off under the orders of competent authority.

298. Losses of stores.

299. Damages to immovable Government property.

300. General principles and procedure for enforcing responsibility for losses.

301. Departmental enquiries regarding frauds etc., in which Government servants are involved.

302. Prosecution for embezzlement of public moneys or property.

Chapter XIII – Local frauds.

Chapter XIV – Miscellaneous Subjects.

Allocation of expenditure between capital and revenue and financing of capital expenditure.

315. Expenditure on public service falls into two broad divisions of expenditure on revenue account and expenditure on capital account. The latter is called briefly capital expenditure or capital outlay.

317. Disposal of Government land and buildings.

319. Insurance of Government property.

320. Rounding off of transaction in Government accounts.

321. Transaction of Government involving fractions of a rupee shall be brought to account in multiples of 5 paise. portion not below 2 1/2 paise being rounded off to 5 paise and those below that amount being ignored.

ii) in T.A. bills rounding shall be done only at the last stage and not in respect of each item.

iii) Transactions not involving cash payments will not to be rounded off

323. Erasures – A Government servant should on no account erase or over write any entry in any cash book, accounts register or schedule.

325. Service books.

326. Destruction of official records connected with accounts.

328. Reports of death of pensioners.

THE ANDHRA PRADESH FINANCIAL CODE,

VOLUME – II

List is given below. For details go through Financial code.

Appendix

numbers.

1. List of State Heads of Departments.

2. Powers delegated to departmental authorities to sanction refunds of revenue.

(4) Forest Department. Extent of delegation.

(a) Board of revenue, Collector To sanction the refund of revenue realised

and R.D.O. by revenue department from unreserved

land under its control (Board S.O.No.189).

(b) (i) Divl. Forest Officer. To sanction the refund of

(1) the face value of an un-issued permit

after the permit has been actually recovered.

(2) any other sum not exceeding Rs.250/-

relating to an item of forest revenue

provided that it is clear that the Gover-

ment were not in the first instance, or

have since ceased to be entitled to it,

and a list of such refunds is sent to the

Conservator,

(ii) Conservator. (1) To sanction the refund without any

money limit of grazing fees collected

under forest village system

(2) To sanction the refund of any other sum

not exceeding Rs.1000-00 relating to an

an item of forest revenue.

To sanction the refund of any sum not exc-

eeding Rs.3,000-00 relating to an item of

forest revenue.

4. List of authorities empowered to executed Contractor deeds etc., on behalf of the Governer.

6. Contracts and other By C.C.F., C.F.,

instruments relating D.F.O. and Ranger.

to the Forest depts..

(Art.63) 5. Powers of subordinate authorities to sanction the creation of additional establishments.

Forest Department. C.C.Fc To sanction temporary establishments subject to the following conditions:

- the pay for which temporary post is created should not exceed one year, and
- the pay fixed for pay such post should not exceed Rs.100.00

(The Chief Conservator of Forests may leave the fixation of pay on C.F.)

6. Comptroller and Auditor – General-director for the preparation and submission of the annual establishment return.

Statement of permanent non-gazetted establishment is commonly known as Annual establishment return.

(Art.93) (7) Special rules, restrictions etc., regarding particular items of condition, expenditure.

Books, maps and periodicals Non-Government publications **Authority**

Special restriction or remarks.

on authority empowered to sanction to purchase of books Conservator

and maps required to the use in their own offices and offices subordinates to them is

Nil for

Furniture

Incl. record Racks. C.C.F limit is Rs. 1000-00

Table cloths, C.F. “ 750-00

blinds, D.F.O. “: 200-00

Office scalers

And Waights.

Law charges

Cash for any C.C.F. can sanction Rs. 300-00

stamps required

in suits, pay costs C.F “ in each case

printing copies of D.F.O. “ 150-00-do-

judgement etc.

Photographic C.C.F. no limit

Charge. C.F. Rs. 100-00 at one time

(Art.102) 8. list of items contingent expenditure requiring counter signature before payment.

(Art.125) 9. rules for the supply of stationary and printing stores for the public service.

departmental purchase permitted

to the extent of Rs. 500.00 for C.C.F.

(Art.37,146) 10. Audit of receipts and stores and stock accounts.

(Art.158,185) 12. Powers delegated by the Government to subordinate authorities to sanction expenditure on works. Part IV works allotted to the Forest Department.

(Art.200) 15. Special rules, restriction etc., regarding particular item of miscellaneous expenditure.

C.C.F. may incur expenditure upto Rs. 1000.00 at a time in each case and upto Rs. 3000.00 in all per annum

In connection with participation by the Forest

Department in exhibition held in the state.

(Art.262) 21. Kinds of deposits.

1. Revenue deposits.

(1) Earnest money deposits made by intending tenderers

in all departments.

(In all auction sales in Forest Department selling Officers

authority

to return the deposits of unsuccessful bidders at the close of

on each day but the gross transaction should be included in

the Government Account. (Treasury Rule 7(2).)

(Art.262)21. (2) Deposits made by holders of shooting licences in the Forest Department for the due fulfillment of the

Condition of the licence.

(Art.297)23. Powers of subordinate authorities to write off losses

losses of public moneys included in the cash accounts