

Government of Andhra Pradesh  
Forest Department

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Ref.No. 98636/78-V1  
Dated: 22.4.1980.

Office of the Chief Conservator of  
Forests, Andhra Pradesh, Hyderabad.

Circular No. 5/80

Present: Sri P.S. Rao, I.F.S.,  
Chief Conservator of Forests.

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Sub:- Food for works Programme-Accounting procedure  
in Forest Department regarding expenditure incur-  
red towards food for works-Issue of instructions-  
Regarding.

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The Government of India have introduced a scheme during 1978 for generation of Additional employment opportunities in the Rural Areas by supplying free of cost wheat/rice to the State Government for utilisation towards payment of full or part of the Wages payable to the labour engaged in execution of work etc. The State Government in their G.O.Ms.No. 257/Fin. & Plg. (Fin.Wing B.G) Department dated 23.9.1978, 262/Fin. & Plg. (Fin.Wing.B.G) Department dated 29.9.1978 and No. 303 Fin. & Plg. (Fin.Wing.B.G.) Department dated 30.11.78 have prescribed the accounting procedure to be followed for accounting the value of food grains received and its utilisation.

2. The Government of Andhra Pradesh have since issued detailed accounting procedure in G.O. Rt. No. 1256/Fin. & Plg. (Fin.Wing. B.G) Department dated. 2.7.79 for accounting the value of Food grains taken delivery of, their valuation, their utilisation towards payment of full or part of the wages to the labour engaged in the execution of various works in super-session of the procedure prescribed in the three G.Os. referred to above. The procedure prescribed therein mostly applies to the P.W.D. and Panchayat Raj Departments also. The same procedure has to be followed in the Forest Department also with modifications mentioned in para 5 below:-

3. At present, Food for work Programme is implemented in the following divisions of Warangal, Rajahmundry and Guntur Circles and is likely to be extended to some more divisions of other circles as and when found necessary :-

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|------------------------|------------------------------------|
| 1. Warangal circles    | 1. Karimnagar East.                |
|                        | 2. Karimnagar West.                |
|                        | 3. Warangal South.                 |
|                        | 4. Warangal North.                 |
| 2. Rajahmundry circle: | 1. Kakinada Division.              |
|                        | 2. Plantation on Divn. Rajamundry. |
| 3. Guntur Circle :     | 1. Markapur Division.              |

4. It has now been brought to the notice of this office by the Accountant General that the accounts relating to food for works Programme have not been rendered properly by the Divisional Forest Officers to the A.G. and it is all in confusion and the amounts spent under this programme are not being classified properly. Hence in view of the procedure outlined by the Govt. of Andhra Pradesh in G.O. Rt.No.1256 Fin. & Plg.(Fin.Wing) B.G) Department dated 2.7.1979 the following procedure may be followed to account for the value of Food grains taken delivery



of from the Food Corporation of India and their utilisation towards payment of wages to the labour.

Receipts:

i) As and when the stocks of Wheat/Rice are received from the Food Corporation of India the officer who takes delivery of the food grains i.e., the Divisional Forest Officer will get an invoice in duplicate from the Food Corporation of India. One copy of the invoice will be returned by the D.F.O. to the Food Corporation of India after acknowledging receipt of the stocks. The other invoice will constitute the office copy on the basis of which the Divl. Forest Officer will post the receipts side of the stock account to be maintained in the Form given in Annexure-I to this circular.

Issues:

ii) As soon as the stocks are issued to Range Officer, the Divl. Forest Officer should pass a voucher, in duplicate, in token of having issued a particular quantity of food grains towards execution of particular work and get it acknowledged by the Range Officer. One acknowledged copy of the Voucher will be retained in the Division, based on which Cols. 6 to 9 of D.F.O.'s stock account as per Annexure-I should be filled in. The other copy shall be given to the Range Officer. This voucher will form the basis for accounting the food grains received by the Range Officer in his stock account in the form shown in Annexure.

iii) The accounts of daily issue of wheat/rice to the labourers shall be kept at the works site by the officer in-charge of the works i.e., Range Officer in the form given in Annexure-II of this circular. Separate Register shall be maintained for Wheat and Rice and the entries in the Register shall be closed daily. The Range Officer should physically verify the stocks at the close of every month and record a certificate of verification in the Register.

iv) An extract from the stock Register maintained in Annexure-II should be furnished by the Range Officer to the Divl. Forest Officer by 5th of the next month to which the accounts relates. The Divl. Forest Officer will consolidate the returns received from the Range Officer in the form prescribed in Annexure-III to this order, in triplicate and furnish a copy to the Conservator of Forests marking another to the Dist. Collector concerned, retaining the triplicate for his office use. The Conservator of Forests will consolidate the accounts received from the Divl. Forest Officers working in their circles, Scheme wise, Workwise and Division-wise in the form prescribed in Annexure-II and furnish the same to the Chief Conservator of Forests by 10th of the next month. A consolidated account relating to the stocks received and utilised by the Divl. Forest Officer in each division shall be prepared in Chief Conservator of Forest's office based on the data collected, in Annexure-III and will be furnished to Government in Panchayat Raj Department by 15th of the next month.

5. Accounting procedure regarding adjustment:

1) On receipt of invoices from the Food Corporation of India the following adjustments shall be carried out by the Divisional Forest Officer, calculating the value of the food grains received @ 135/- per quintal in the case of coarse rice (short bold) and @ 150/- per quintal for medium rice (long bold) and wheat @ 130/- per quintal in the case of wheat as per the procedure laid down below:



Cash Book:

The value of the quantity of food grains received by the Divl. Forest Officer will be accounted as :-

Credit:- Major Head "160 Grants in aid from Central Government C. Grants for Central Plan Schemes. M.H. 24 Employment and Training S.H.-(01) Generation of Addl. Employment opportunities in Rural Areas on public and community work by utilisation of Food Grains".

Debit:- Major Head "287 Labour and Employment-B. Employment and Training M.H. 20. Other expenditure S.H. (01) Generation of Addl. Employment opportunities in Rural Areas on public and community works by utilisation of grains 301 Govt. Works (or 302 Panchayat Raj works as the case may be).

Simultaneously, another entry should be made on the same date on distribution of food grains to the Range Officers by crediting the value (minus debit) to "M.H. 287. Labour & Employment ... " and debiting the same to "850, Civil Advances, Forest Advances ...." for this adjustment the value of food grains shall at Rs. 120 per quintal in the case of wheat, at Rs. 125 per quintal in the case of coarse rice and at Rs. 140/- per quintal in the case of medium rice. Any transport charges incurred towards shifting of food grains from Food Corporation of India godowns to the Division shall be debited to M.H. 313 Forests ...." This expenditure will appear as a debit entry on payment side of F.A.VII. In case Range Officers are directed to lift the food grains from Food Corporation of India godowns direct, transport charges incurred by them shall appear in the "Forest Advances-Cash" accounts under "313 Forests-and the relevant Minor and sub-heads to which the food grains component is to be used indicating specifically the plan, or non-Plan" to which it is charged" but such transactions also shall be noted in the Divl. Forest Officer's stock accounts, as well as cash book, excepting the transport charges incurred by Range Officers, account by Range Officers, "Forest Advance-Cash" and "Forest Advances-Food Grains", should be merged in the Cash Accounts, F.A.VII, under "Forest Advances" but shown separately in the appendix to the monthly account (F.A.VII)-

Submission of Accounts by Range Officer:

4. As regards accounting of the food grains issued to the Range Officers in the Range Cash Book similar procedure as adopted in the case of Forest Advances obtained from the D.F.Os should be followed distinctly making it possible to differentiate the transactions made partly by cash and partly by food grains. Work done should be measured, checked, measured and valued as per standard schedules of rates and from the petty contractors "bills for these works, the cost of food grains issued to the labourers on their work should be deducted for this purpose.

A model 1st and final bill is however enclosed for guidance along with a form of receipt to accompany with the bill.

Sd/- P. S. Rao,  
Chief Conservator of Forests

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