

Ref.No.163231/87-N3  
Dt.4.9.1987

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Office of the Prl.Chief Conservator  
of Forests, A.P.Hyderabad.

Sri K.V.S.Babu, IFS.,  
Prl.Chief Conservator of Forests &  
Ex-officio Secretary to Govt.

-:-

CIRCULAR NO. 12/87-N3

Sub: Revision of the structure of classification in Govt.  
accounts with effect from 1.4.87.

Ref: Dy.Accountant General (Accounts) D.O.No.FAC/VII/87-88/167  
dt.10.8.1987.

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The Deputy Accountant General (Accounts) in his D.O.letter cited (copy enclosed) has complaince that the figures furnished by the most of the D.Os.in the cash accounts have been found to contain numerous corrections with the result that the total amount under each major head is not susceptible of being deciphered correctly at the time of final compilation of accounts by the Accountant General.

All the Drawing Officers are requested to go through the instructions issued by the Accountant General and submit cash accounts to Accountant General neatly and correctly without any corrections or over-writing etc. They are also requested that one classified abstract of receipt and expenditure in the proforma enclosed may be appended to the Cash account duly ensuring that the figures under each major head as furnished in the classified abstract tallies with the details in the cash accounts enclosed.

The receipt of this reference may be acknowledged by return of post.

Sd/- B.Bhoomrajam,  
Addl.Chief Conservator of Forests (WL&A)  
// True Copy //

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Copy of Revathy Ayer, Dy.Accountant General (Accounts) O/o the  
A.G.(W&E) A.P.Hyd.D.O.Lr.No.FAC/87-88/167 dt.14.8.87 add.to  
Sri H.K.Desai, IFS., Addl.JCF.AP.Hyd.

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Dear Sir H.K.Desai,

Sub: Revision of the structure of classification in Govt.  
Accounts with effect from 1.4.87

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Please refer to G.O.Ms.No.49 dt.2nd March, 1987 that the above subject wherein inter alia the importance of reconciliation of departmental figures has been stressed. For this purpose, it is very essential that the cash accounts rendered by Forest divisions are correct and complete. It is however observed that the figures furnished in the cash accounts of several forest divisions have been found to contain numerous correction with the result that the total amount under each major head is not susceptible of being deciphered correctly at the time of final compilation of accounts in this office.

Contd...2



I would therefore request that the heads of forest divisions concerned may kindly be instructed to arrange for submission of accounts neatly and correctly without any over-writing etc. It is also requested that one classified abstract of receipt and expenditure in the proforma enclosed may be appended to the cash account duly ensuring that the figures under each major head as furnished in the classified abstract tallies with the details in the cash account enclosed. The proper rendition of the accounts by the Forest division will go long way for quick compilation of the final acconts in this office.

I shall be grateful if suitable instructions are issued to the Divisions and this office advised of the action taken.

With regards.

Yours sincerely,  
sd/-Supderintendent

// True Copy //

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ABSTRACT OF RECEIPTS AND EXPENDITURE:  
DIVISION: \_\_\_\_\_ MONTH \_\_\_\_\_

HEAD OF ACCOUNT:	NOMENCIATURE	RECEIPTS	PAYMENTS
M.H. 0071	Contribution and Recoveries towards pension and other Retirement Benefits.		
0216	Housing		
....	....		
0406	Forestry and Wild Life		
....	....		
2071	Pension & other retirement benefits		
2216	Housing		
2245	Relief on Account of Natural Calamities	PLAN	
2245	-do-	Non - Plan	
2402	Soil & Water conservation	Plan	
2402	-do-	Non - Plan	
2403	Animal Husbandry	Plan	
2403	-do-	Non - Plan	
2406	Forestry & Wildlife	Plan	
2406	-do-	Non - Plan	
2501 -	Special programme for Rural Development	Plan	
2501	-do-	Non Plan	
2505	Rural employment	Plan	
2505	-do-	Non - Plan	
M.H. 6406	Loans for Forestry & Wildlife		
104	Forestry		
05	Loans for equipment		
7610	Loans to Govt. servants		
201	House Building Advances		
04	Loans to all India Service Officers		
05	Loans to Other officers		
	Total: 201 :		
202	Advances for purchase		
	Motor conveyances		
04	Loans for purchase of Motor Car		
05	Loans for purchase of Motor cycles		
	Total: 202		



## HEAD OF ACCOUNT NOMENCLATURE

= 110 =

RECEIPTS PAYMENTS

	203	<del>xxxxxx</del> Advances for purchase of other conveyances	
	800	Other advances	
	04	Festival advance	
	05	Marriage advance	
	10	Advances to NGOs for Education of their children and other miscellaneous purposes	-----
		Total: 800x	-----
		Total M.H.7610 Loans to Government Servants etc.	-----
8005		State provident Funds	
	01	Civil	
	101	G.P.Funds	
8011		Insurance and pension funds	
	105	State Govt. insurance fund	
	01	A.P. State Govt. Life Insurance Fund A.P. State employees Group Insurance Scheme	
	106	Other Insurance & pension funds	-----
		Total M.H.8011 Insurance and pension funds.	-----
8121	114	General & other Reserve Funds	
		Employees welfare funds (A.P. State)	
8443		Civils Deposits	
	103	Security deposits EMD.	
	109	Forest deposits	-----
		Total M.H.8443 Civil Supplies	-----
8550		Civil advances	
	101	Forest advances	
8782		Cash remittances & adjustments between officers rendering accounts to the same accounts officer.	
	103	Forest remittances I-Remittances to Treasuries II-Cheques III-Other remittances IV-Transfers between forest officers a) Items adjustable by civil b) Items adjustable by public works	-----
		Total 8782-Cash Remittances etc.	-----

Contd...4



8658

= 111 and 112 =  
Suspense Accounts  
103-Suspense Account (P&T)  
Postal Life Insurance Scheme  
112-Tax deducted at source (TDS)  
suspense, Income Tax.  
123-All India service officers  
Groups insurance scheme

Total 8058-Suspense Accounts

M.H. ...

M.H. 8671

Departmental Balances

101- Civil  
01- Forest

OPENING BALANCE

CLOSING BALANCE:

GRAND TOTAL:

Signature of the Drawing Officer:

Designation :

Division :

Circle:

Sd/- Accounts Officer, FAC.

// True Copy //

\*DR/-  
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