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Principal Chief Conservator of Forests.

CIRCULAR No. 4/2004

Sub: AP Forest Department - delegation of financial powers - execution of works through Vana Samrakshana Samithies- guidelines issued - reg.

Ref: G.O.MS. No. 2 EFS&T (For III) Dept. Dt. 7.1.2004 communicated in Prl. CCF Rc.No. 39274 / 2004/PMU -111/1 Dt. 7.1.2004

Detailed instructions about the procedure of release of funds to Government Account of the Vana Samrakshana Samithies (VSS) for execution of works and accounting at VSS, Range and Division levels have been issued in the reference cited. In continuation of these instructions following guidelines are issued for compliance with immediate effect. These guidelines deal with procedure for sanctioning VSS works, release and recovery of advances and various formats for book keeping in VSS works.

1. At the beginning of each financial year, each VSS will prepare Annual Work Plan (AWP) in the format enclosed (VA -1). These AWP's will be forwarded by the concerned FBO/FSO, FRO and Sub DFO to the DFO. These AWP's will have to be approved by the respective DFOs. While approving these AWP's the DFOs shall ensure that the plans are in accordance with approved micro-plans for the respective VSSs. If there are any deviations, the DFOs may consider incorporating and approving them provided they are in conformity with forest laws and policies in vogue. The targets contained in the AWP's will then be apportioned to all the 4 quarters of the year depending on the calendar of operations.
2. The concerned FROs will then prepare work estimates for the works included and approved in the AWP's for each VSS and get them sanctioned by appropriate authority. They must ensure that estimates are prepared separately for each sub activity and for each estimate duly identifying key activity as indicated in the guidelines issued separately from this office for capturing physical progress from the cash accounts.
3. At the beginning of each quarter, every VSS shall conduct its managing committee meetings and pass resolution requesting for release of funds. While making such a request and passing such resolutions, the Managing committee shall refer to the sanctioned estimates for the concerned works, amount spent till previous quarter (this would be applicable for 2nd and subsequent quarters) and amount required for the respective items of works for the current quarter. To ensure uniformity, model resolution form is prepared and enclosed (VA-2). This can be taken for guidance and wherever necessary, can be further improved upon. The concerned FROs, FSOs/FBOs will maintain a watch register in form VA-2A for monitoring the resolutions and recommendations.

4. These resolutions shall be forwarded by the concerned FBO/FSO, FRO and Sub DFO to the DFO along with their observations and recommendations. These resolutions should be recorded (copied) in the meeting and resolution registers available in each VSS. For sake of clarity a format of Meeting and resolution register is enclosed (VA- 3).
5. Upon receipt of these resolutions along with the recommendations from the concerned officers of Forest Department as mentioned above and upon due scrutiny, the DFO will issue proceedings releasing funds requested for. For the sake of convenience and as provided for in the reference cited, funds can be released on a quarterly basis. Release of funds shall be in the form of cheques or demand drafts basing on the proceedings as detailed above. For the sake of uniformity, a model format of proceedings is enclosed (VA- 4). If for the purpose of securing demand drafts, any expenditure is to be incurred, the same shall be charged towards administrative expenses in a separate estimate to be prepared at division level and debited to works contingencies. Copies of these proceedings should be marked to the concerned FBO/FSO, FRO and Sub DFO for their information and for subsequent monitoring.
6. These releases are to be treated as work advances and are to be recovered in the following manner:
 - a. Upon issue of proceedings for release of funds as detailed above cheques or demand drafts will be prepared and sent to the FRO concerned for handing them over to the respective VSSs. The FRO upon receipt of these cheques or demand drafts will arrange for recording them in the Financial Management module of the FMIS as work advance. He will then send them to the respective VSSs for depositing in the respective Joint Accounts (Government Account). The counterfoil of the pay in slip of the respective bank shall be treated as voucher for this advance and accordingly recorded in the FMIS and in the Receipts and Payments register of the VSSs.
 - b. Upon execution of works, vouchers will be prepared by the VSS (form VA -6) and the work will be recorded by the concerned FBO/FSO/FRO. These works will then be check measured by an officer immediately above the officer recording in seniority of rank. The delegation for recording of works is Rs.25,000/- if recording is to be done by FBO and Rs.50,000/- if recording is done by FSO. If the amount exceeds this, recording will have to be done by FRO.
 - c. Upon recording of the works, the same shall be check measured. If recording is done by FBO, check measurement will be done by FSO and if recording is done by FSO, check measurement will be done by FRO. If recording is done by FRO, check measurement will have to be done by Sub DFO and if there is no Sub DFO, it will have to be done by DFO himself. If check measurement is done by FSO, FRO will carry out 25% test check. Similarly DFO and CF will carry out test check separately as provided in the AP Forest Department Code.
 - d. Upon check measurement, the vouchers / bills will be sent to the FRO along with M.Book (for civil works) or Plantation journal (for regeneration and other operations).

- e. The FRO will pass the bills upon scrutiny, for facilitating payment. He will retain the passed vouchers/bills and send a list of passed vouchers along with the M.Book or plantation journal to the FBO/FSO who will pass them on to the VSS for facilitating withdrawal and for making payment.
 - f. Upon receipt of list of passed vouchers/bills, amount will be drawn from the joint account and Chairperson will disburse the amount in a Grama Sabha.
 - g. The Chairperson with the help of trained Book keeper of the VSS and / or the CEW assisting the VSS will then post the Receipt and Payment register or VSS cash book incorporating the payments as detailed in the passed vouchers / bills as detailed in the list of passed vouchers / bills. This will be a perforated book with two copies. The original copy will not have perforation and will be retained with the VSS. The duplicate copy from perforated sheet will be taken out and sent to FBO/FSO for record. While sending this, the Chairperson shall get two more copies of the duplicate copies made with the help of CEW. The duplicate, triplicate and quadruplicate copies will be sent to the FBO/FSO who while retaining one copy will send two copies to FRO. FRO will retain one copy and send one copy to DFO for record. All the copies of Receipts and Payments register shall be attested by the Chairperson.
 - h. Maintenance of Measurement Books for civil works and Plantation journal for regeneration and other operations will be the responsibility of the concerned FBO or FSO associated with the respective VSS.
 - i. As detailed in paragraph c above the FRO upon passing the vouchers /bills will retain all the passed vouchers / bills with him. He will then arrange to record them in the FMIS in the Financial Management module and send the data so entered along with the passed vouchers / bills to the DFO through Sub DFO for further scrutiny and action. Thus entire data entry of advances and recoveries will be made at Range level.
 - j. All the other instructions contained in the reference cited and in the A P Forest Department Code shall be followed.
7. Release of funds and their recovery by way of work done shall be recorded and watched in a division ledger (VA - 5). Similarly Sub DFOs, FROs and FSOs/ FBOs shall watch the same. For this purpose they should maintain information in form VA - 5A enclosed.
 8. A model format of voucher for VSS works is given in VA - 6 and format of VSS cash book is given in VA -7.
 9. Though releases are made on a quarterly basis, monthly cash accounts are to be obtained from VSSs as per progress of execution of works. These accounts upon compilation and scrutiny shall be rendered to the respective Pay and Accounts Officers as per procedure already prescribed.
 10. The CFs and the DFOs are requested to conduct training programmes to all VSS Chairpersons and members of Managing committees, CEWs and all the staff

associated with VSS works on the above procedure. They should evolve a suitable time table for all activities detailed above and closely monitor the same.

11. Receipt of these instructions shall be acknowledged by return post.

Sd/- **S.K.Das.,**
Principal Chief Conservator of Forests

Annual Work Plan (VA-1)

Division:

Range:

Section:

VSS:

Year:

Activity	Physical target	Financial target	Remarks
Training programmes conducted at VSS level			
Forest management operations			
Rejuvenation of degraded teak forests			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Rejuvenation of degraded misc. forests			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Rejuvenation of degraded bamboo forests			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Rejuvenation of degraded red sanders forests			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Plantation of MTFPs etc. On plain lands			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Plantation of NTFPs etc. along slopes			
Advance operations			
Creation			
1st year maintenance			

2nd year maintenance			
SMC works			
Fire management works			
Afforestation with medicinal plants			
Advance operations			
Creation			
1st year maintenance			
2nd year maintenance			
SMC works			
Fire management works			
Harvesting operations			
Nursery works			
Village /Tribal development activities			
Development of infrastructure			
Income Generation Activities			
Resettlement Action Plan			
R&R Grant			
Training Activities			
Income Generating activities			
Administrative costs like contingencies, facilitation, meeting expenses etc.			
Total			

The above works have been incorporated after discussing in the meeting of the VSS held on _____.

Chairperson (signature)

Vice Chairperson (signature)

Managing committee members (signature)

Forwarded after scrutiny for approval

Forest Beat Officer / Forest Section Officer (signature)

Forest Range Officer (signature)

Sub Divisional Forest Officer (signature)

Resolution of VSS for release of funds (Fund application) (VA-2)

Division: _____ Range: _____ Section: _____
VSS: _____ Year: _____ Quarter: (indicate months included) _____
The managing committee of the VSS _____ in its meeting held on _____
resolved to request the DFO _____ for release of funds as detailed below:

Activity	Total outlay for the year	Amount released till previous quarter	Expenditure till previous quarter	Balance available	Funds now required	Remarks
Training programmes conducted at VSS level						
Forest management operations						
Rejuvenation of degraded teak forests						
Advance operations						
Creation						
1st year maintenance						
2 nd year maintenance						
SMC works						
Fire management works						
Rejuvenation of degraded misc. forests						
Advance operations						
Creation						
1st year maintenance						
2 nd year maintenance						
SMC works						
Fire management works						
Rejuvenation of degraded bamboo forests						
Advance operations						
Creation						
1st year maintenance						
2nd year maintenance						

SMC works						
Fire management works						
Rejuvenation of degraded red sanders forests						
Advance operations						
Creation						
1st year maintenance						
2 nd year maintenance						
SMC works						
Fire management works						
Plantation of NTFPs etc. On plain lands						
Advance operations						
Creation						
1st year maintenance						
2nd year maintenance works						
SMC works						
Fire management works						
Plantation of NTFPs etc. along slopes						
Advance operations						
Creation						
1st year maintenance						
2 nd year maintenance						
SMC works						
Fire management works						
Afforestation with medicinal plants						
Advance operations						
Creation						
1st year maintenance						

2 nd year maintenance						
SMC works						
Fire management works						
Harvesting operations						
Nursery works						
Village /Tribal development activities						
Development of infrastructure						
Income Generation Activities						
Resettlement Action Plan						
R&R Grant						
Training activities						
Income Generating activities						
Administrative costs like contingencies, facilitation, meeting expenses etc.						
Total						

It is requested to release the above funds to Joint account No._____ held in _____ (name of bank)

Chairperson (signature)

Vice Chairperson (signature)

Managing committee members (signature)

Forwarded after scrutiny with recommendation to release

Forest Beat Officer / Forest Section Officer (signature)

Forest Range Officer (signature)

Sub Divisional Forest Officer (signature)

Watch Register for recommending advances to VSS (VA-2A)

Division:

Range:

Section:

Name of VSS	SO No.	Item of work	Total amount sanctioned	Unspent amount by end of previous month	Amount now requested	Amount recommended For release
1	2	3	4	5	6	7

Register of Meeting and Resolutions (VA-3)

Name of VSS:

Beat:

Section:

Range:

Division:

Sl.No.	General Body meeting/Managing Committee Meeting & Date of Meeting.	Names of Members Who attended the meeting	Signature/ Left Hand Thumb Impression	Details of resolution Passed.	Action taken (If action is taken, it shall be informed in next meeting and entered)
1	2	3	4	5	6

Form for release of funds (VR-4)

Rc.No. _____ Dt. _____ Office of the Divisional Forest Officer _____

Present: Sri. _____

Sub: APCFM Project – Execution of works during __20__ release of funds-regarding.

Ref: 1. Resolution dated _____ from _____ VSS of _____ section _____ Range _____ Division (insert as many references as no. resolutions)
 2. Letter dt. _____ from _____ FRO _____ (insert as many references as no. resolutions)

In the reference 1st cited, resolutions have been received from VSSs for release of funds for execution of works that are covered by sanction. The same have been recommended by FRO _____ in the reference 2nd cited. Upon due scrutiny of these resolutions and in view of the recommendations as detailed above following funds are hereby ordered to be released to the joint accounts of the VSSs as detailed below as advances for execution of works for which funds have been sought:

Sl. No.	Range	Name of VSS	Account No. and Name of Bank	SO No. and date	Items of works for which funds are now released	Total amount sanctioned	Amount of fund released
1	2	3	4	5	6	7	8

The above releases are for the _____ quarter covering months (_____).

The above funds are to be utilized for the works sanctioned in the respective SOs as detailed above and there shall be no deviation from this.

These funds shall be treated as advance and the same shall be recovered by way of work done in the manner prescribed in G.O Ms. No.2 EFS&T (For III) Dept. Dt. 7-1-2004.

Divisional Forest Officer

To,

The Chairperson _____ VSS, _____ Section, _____ Range along with Cheque / DD No. _____ Dt. _____ drawn on _____ copy to Sub DFO _____ / FRO _____ / FSO _____ FBO _____ Copy to Accounts Superintendent _____ Copy to _____ section.

Division Level Ledger for Receipt And Payment of VSS (V.A - 5)

Page:

VSS:

Joint Account No:

VSS Code:

Name of Bank:

Section:

Range:

Division:

Year:

Details of Receipts.					Details of Expenditure				
	2	3	4	5	6	7	8	9	10
Date	Proc.No. of Divisional Forest Officer.	Date	Details of amount sanctioned	Cheque/ D.D.No. & Date (Rs.)	Date	Vr.No.	Mode of payment Cash/ Cheque No..	Details of amount paid.	Page No. of VSS. Cash Book.
Total receipts by end of Month:.. ..Rs..					Total expenditure by end of Month:.. ..Rs.				
					Balance at the end of Month: Rs.				

Divisional Forest Officer.

Watch register for receipt and passing of vouchers / bills (VA 5 A)*(to be maintained by FBO, FSO, FRO)*

Division: _____

Range: _____

Section: _____

Month	SO No.	Item of work	Unspent amount by end of previous month	Amount recovered through vouchers		Balance to be recovered
				Vr. No.	Amount	
1	2	3	4	5	6	7

Voucher / Bill Format (VA-6)

Voucher / Bill No. _____

Division: _____ Range: _____ Section: _____ VSS: _____

Scheme: _____ Head of Account: _____ (to be filled by FSO/FRO)

S.O.No.: _____ Date: _____ MOU No.: _____ Date: _____

Nature/Item of Work: _____

Period of execution: _____ Quantity of work: _____

Unit: _____ (give measurement as applicable) Unit Rate: _____ Measured by: _____ Date of measurement: _____ M.Book Page No: _____

Check measured by: _____ Date of Check measurement: _____

Amount: _____ (in words as well as figures)

Name(s) of payees: refer page no. of Muster register (Book No. _____ Page No. _____)

Paid by me

Chairperson

Witnesses:

1. _____

2. _____

To be filled up by FSO / FRO

Passed for Rs. _____ (Rupees _____ in words)

Date: _____ Forest Section Officer / Forest Range Officer

_____ Section/Range

Hand Receipt (VA-6A)

Paid by cash

Voucher no.

Paid by me

Dated: _____

Paid by cheque

Received from

the sum of Rs. (.....) in words

Name of work / purpose for which payment is made

Date:.....

Witnesses:

Signature of payee

VSS Cash Book (VA-7)
(Receipts and Payments Register)

VSS:

VSS Code:

Section:

Range:

Division:

Year:

Month:

Date	Receipts					Payments			
Amount	Cheque /DD No. and Date	From whom	Purpose	Amount	Resolution No. and date	Vr. No.	Purpose of payment	To whom paid	Amount
1	2	3	4	5	6	7	8	9	10

Chairperson (signature)

Vice Chairperson (signature)