

Copy of Letter No.E2-21614/65 dt.20.3.1967 from the chief conservator of Forests, Trivandrum to the Accountant General Kerala, Trivandrum

Sub: Contributory Provident Fund for the non- pensionable work charged establishment of the Forest Department.

Ref: Your Letter No; FAD.IX/18-105/6-67/121 dt.6.1.1967

I may invite a reference to the letter cited, and inform you that the suggestions contained in Para 2 and 3 of the letter are accepted.

Sd/-

For Chief Conservator of Forests

Endt. On E2-21614/65 dt. 20.3.67

Copy with copy of letter No FAD.IX/18-105/66-67/121/dt.6.1.67 of the Accountant General Forwarded to all the Divi.Forest officers.

Copy to all Conservators of Forests

Copy of Letter No. FAD.IX/18-105/66-67/121 dt.6.1.1967 from the Accountant General, Kerala, Trivandrum to the Chief Conservator of Forests, Trivandrum.

Sub: Contributory provident fund for the non-pensionable work charged establishment of the Forest Department.

Please refer to the correspondence resting with your office D.O. letter No.E2-21614/65 dt. The 7th November 1966, on the above subject. The procedure for collection, remittance and accounting of subscriptions towards the Fund as contemplated in the G.O. (P) No.48/64/Fin (PF) dt. The 24th January, 1964 has been examined afresh in the context of the change of procedure for the withdrawal from the remittance of moneys into the Treasury introduced in the forest department from 1<sup>st</sup> May 1965. The following changes are suggested for your edamination and remarks.

2. According to Paras 2 and 3 of the G.O.dated 24.1.64 the credits to the contributory Provident Fund will have to be accounted for in the treasury for transfer credit to the account of the fund. No mention is made as to how payment on account of withdrawals or otherwise from the fund to the individual subscribers will be accounted for and by whom. With the introduction of cheque system and the rendering of the complied monthly accounts by the Divi.Officer, withdrawals by cheque can be accounted through the monthly accounts only. Re channelling of receipts and payments of the same Fund. Through the different agencies is likely to create confusion. It is therefore suggested that both the credits and debits under this Fund may be accounted through the monthly accounts if the Divi.Officers the Procedure to be followed by the DIRECEIPTS (SUBSCRIPTIONS AND REPAYMENTS)

The monthly subscription will be recovered by deduction the pay of the individual subscribers in the bill itself as in the case of General Provident Fund Subscriptions. The cheque will drawn for the net amount to be disbursed. In the monthly account it will be exhibited as shown below.

<u>RECEIPT INSIDE</u>			<u>PAYMENT SIDE</u>
Cheques drawn	80	70/119	100
Contributory			
Provident Fund	20		

As the Chief Conservator of Forests is the accounting authority in respect of the Fund the Divi. Forest officers will send the schedule on account of recoveries towards the Fund direct to Chief Conservator Of Forests, Trivandrum every month with a covering list may be attached to the monthly accounts rendered to the Accountant General with certificate “ that the original Schedules have be consent to the Chief Conservator of Forests, with letter No.

These copies will form the documents in support of the credits applying in the monthly accounts. The Divi.Forest Officer may dispatch the covering List and schedules to the Chief Conservator of Forests at the time of despatch of the monthly accounts.

Payment (Withdrawals etc.)

Through the sanctioning authorities are different, the actual payment will be made by the Divisional officer in whose division the employee is working. The payment may be made by drawing a cheque for the amount. It will be exhibited in the accounts as follows.

	<u>Receipt Side</u>		<u>Payment Side</u>
Cheques	75/-	G.P.F.	75/-

The Vouchers in support of the payment be attached with the monthly account rendered to the Accountant General who will forward it to the Chief Conservator of Forests.

3. As soon as the accounts of a month are closed a statement showing the Division wise details of the amounts booked under the (Debit and Credit) will be forwarded to the Chief Conservator of Forests by the Accountant General. The Chief Conservator of Forest should verify these figures with the schedules of credit received direct from the divisions. The Chief Conservator of Forests, being the officer responsible for reconciling the balances under the fund head with the balance as per Accountant General’s books.

4. In Para 2 of the G.O(P)No.48/64/Fin.dt.24.1.1964 it has been stated that the transactions relating to the Fund will be accounted for under the minor head(e) contributory provident Fund subordinate to the Major head 111- State Provident Funds. But in view of Foot notes 373 and 374 of the list of Major and Minor heads of Accounts it is suggested that the transactions of the Fund are appropriately classifiable under the minor head “other Miscellaneous Provident Funds” subordinate to the Major head. “State Provident Funds”. The proposed detailed head will be opened under this minor head if the Government agree to the suggestions.

5. It is felt that the changes suggested above will make the system simple, effective and eliminate one of the stages viz. Treasury in the above transactions. The changes of miscellaneous and consequent non-accounting will also be minimised if not eliminate you are therefore kindly requested to communicate your views in the matter so that the question can be taken up with the Government.

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Copy to the Secretary to Govt., Finance Dept., and Trivandrum for information.  
 Endt.on E2-6673/64 dt.31.3.1967  
 Copy to stock file and HA.Section.

For Conservator of Forests.