

C I R C U L A R

Sub:- Accounts for March 1976 – Supplementary.

The procedure detailed below for the preparation and submission of March final and supplementary accounts for the year 1975-76 contemplated in para 13-6-2 of the K.F.C. Vol.II may be followed by all the disbursing officers so as to enable this office to finalise the accounts of 1975-76 on the prescribed due dates itself. All the disbursing officers are requested to send the first and second supplementary accounts for March 1976 so as to reach this office on or before 1-6-1975 and 10-6-1976 respectively. The due dates should be adhered to strictly.

2. If there are no transactions to be incorporated "NIL" a/cs should be sent. No further supplementary a/cs. Will be authorized from this office in the ordinary course and hence all the officers are requested to ensure by taking necessary action sufficiently in advance that all the adjustments/transactions relating to 1975-76 a/cs. Are duly incorporated in the supplementary accounts due on 1-6-1976.

3. (a) Transactions which require any monetary settlement with other account circle (i.e. transactions relating to the head of a/c. adjusting a/cs between Central and State/Adjusting a/cs. with Railways/Post & Telegraphs/Defence/Telecommunication Suspense/P.A.C. Suspense a/css) should not be included in the supplementary accounts.

(b) Special efforts should be made to clear all the items outstanding under "Remittances" heads and to incorporate them in the supplementary a/cs.

© All items pertaining to the debit advice relating to supply bills etc. advised from this office to the Officers under the head "Item adjustable by Forests" and payment towards L.A. charges debited to the same head and for which the schedules and vouchers might have been received directly from the treasuries and remaining unadjusted should be included in the supplementary a/cs. So that the pending items under that head of a/c. could be cleared in the 75-76 accounts itself. Thus it should be ensured that no advice received in the Divisional Office either from this office or from the treasuries is pending after the closure of the supplementary accounts.

(d) In the case of expenditure on works coming under the head "Items adjustable by Civil" full details of final classifications should be given on the schedule of debits/credits to remittance. If the debits/credits relate to supply of materials the accepted invoices should also be furnished with the supplementary accounts without fail. If any delay in acceptance is anticipated such items may be excluded from the supplementary account as it will be incorrect to have any balance under the remittance head at the close of the year.

(e) Every effort should be made to respond to all the pending items under the Remittance head". Transfer between Forest Officers" in the supplementary accounts.

(f) All Adjustment transactions should invariably be incorporated in the supplementary accounts.

(g) No original item (i.e. transactions involving transfer of cash and stock materials on or after 1-4-1976) should be incorporated under any head of accounts in the supplementary accounts.

(h) It should be seen that the comprehension schedule of works expenditure indicating the names of all works executed in the division during the year 1975-76 (irrespective of the fact whether expenditure has actually been adjusted in the supplementary accounts or not) is prepared and forwarded to this office along with the supplementary accounts of the Divisions.

4. All communications relating to this circular may be marked "very urgent".

5. The receipt of the circular may be acknowledged.

Accounts Officer.

To

1. Chief Conservator of Forests.
2. All Conservator of Forests.
3. All Divisional Forest Officers.
4. All working Plan Officers.
5. All Forest Veterinary Officers.
6. Principal, K.F.S., Walayar.
7. Asst. Director of Forest Surveys.
8. All Forest Tribunals.
9. Silvicultural Research Office, Trivandrum.
10. Wild Life Preservation Officer, Thekkady.
11. Asst. Director of Forest Surveys (L.R. Units)
12. FAD. II Sn.
13. W.M.Sm.