

LIST OF DO'S RELATING TO RENDITION OF MONTHLY ACCOUNTS

1. Monthly account should be submitted by treasury to C.T. section of this Office as per the following schedule.
 - (a) First list of the account up to 13th of that month.
 - (b) Second list of the account till 5th of the next month.
2. Reasons of delay if any in submission of account may be intimated through e-mail or telephonic message to the Sr. AO/CT.
3. Figures in the LOPs and SOPs should be legible and clear and therefore laser print may be preferred.
4. Figures mentioned in the LOP and cash account should tally with the figures mentioned on SOPs and SORs.
5. The monthly account should be submitted only after the figure in R.B.D. statement and VDMs matches with the figure mentioned on the summary page of cash account.
6. R.B.D. statement and VDMs may be compulsorily enclosed with the monthly account.
7. The figures mentioned in the first list should match with the figures of the first list as mentioned in the second list and in case of any difference/correction, revised LOP and SOP should be submitted with the second list.
8. Proper counting should be done to ensure that the number of vouchers mentioned on S.O.P. tallies with the actual no. of vouchers given for a particular major head.
9. Lapsed and cancelled cheque statements of the previous month should be submitted in a proper and legible format every month.
10. C.D. of the monthly account must contain all files and in order to ensure that the correct data have been imported, full screening of C.D. may be done at the treasury itself prior to the submission of monthly account to this office.
11. The monthly account as taken on the C.D. may be submitted through e-mail as well, every month.
12. Plus-minus memo for major head-8443 of every month may be compulsorily submitted along with the monthly account after duly tallying it with LOP and cash account figures.
13. If any correction is carried out in plus-minus account, revised LOP and cash account should be submitted in due course of time.

LIST OF DON'TS RELATING TO RENDERION OF MONTHLY ACCOUNTS

1. Monthly accounts may not be submitted later than the scheduled dates.
2. Monthly accounts showing any error or non reconciliation should not be submitted.
3. R.B.D. statement should not be submitted if any difference or error exists.
4. The number Vouchers less than the actual no. as shown against a major head should not be submitted.
5. L.O.P. and cash account may not be submitted in an illegible print or format.
6. Defective C.D. may not be submitted at the time of submission of monthly accounts.
7. Lapsed/cancelled cheque statements may not be submitted without properly verifying the amount, voucher no. and major head for which the statement has been issued.
8. Overwriting may not be done in print-out of both L.O.P and cash account.
9. If overwriting has been done on the print-out of L.O.P. or cash account, clean and corrected revised copy of the print-out should be submitted.

LIST OF DO'S IN RENDITION OF MONTHLY ACCOUNTS BY RES DIVISION

- (1) Monthly Accounts of RES Divisions should be rendered to this office in such a way that these are received on or before due date i.e. 10th of the following month, except for March Accounts, which should be received on or before 13th of the following month.
- (2) RES Division performs purely Deposit works and therefore amounts received and expenses made there of should be classified under the MH 8443 Civil Deposit, 111- Other Departmental Deposit, RES Deposit.
- (3) Revenue received from different sources viz. on account of sale of tender forms/Bill forms, deduction of commercial Tax, Royalty, Income Tax, labour and employment tax, amount received under RTI Act' 2005 should be classified under the MH. 0515, 0040, 0853, 8658-112 TDS, 0230 and 0070 respectively.
- (4) All the amounts remitted into Treasury should be classified under the MH. 8782 Cash Remittances and adjustment between officers rendering accounts to the same Accounts Officer, 110 miscellaneous Remittances, Remittances into Treasury, and should be reflected in the Cash Books on the payment side.
- (5) All the cheques issued by the Division should be classified under the MH 8670-cheques and Bills 103-Departmental cheques, and should be reflected in the receipt side of the Cash Book.
- (6) Opening and closing Balances should always be classified under the MH 8671- Departmental balance, 101-Civil.
- (7) Following documents should be strictly enclosed with the Monthly Accounts:-
 - (i) Form-83 indicating there in the page wise position of each document attached with the Account.
 - (ii) Form-80 After duly verifying the figures from various forms viz. form- 5, 46, 65, 70, 74, 77, 79, etc.
 - (iii) Form-79 Schedule of Deposit.
 - (iv) Form-74 Classified Abstract of expenditure.
 - (v) Form- 65 i.e. Schedule of works expenditure showing scheme wise details of each works with A.S., Amount of Deposit, expenditure upto previous month, expenditure during the month, and expenditure up-to date etc.
 - (vi) Form-61 Schedule docket of each work showing their in voucher-wise expenditure.
 - (vii) Form-70 alongwith a list showing agewise analysis of outstanding Miscellaneous Advance against each official/Officer or contractor.
 - (viii) List of Remittances made into Treasury during the month along with schedule of Debit to remittances in form-77.
 - (ix) List of cheques issued during the month along with schedule of Credit to remittances in form-77.
 - (x) Voucher- wise and date wise details of each kind of recoveries under respective Major Heads.
 - (xi) Revenue Recovery Statement in Form-46 showing MRwise/ voucher wise and Date wise details of revenue received.
 - (xii) Cash Balance report in form-5 showing cash in chest and outstanding Temporary Advances against each employees/officers.
 - (xiii) Schedule of Monthly Settlement with Treasuries, Form 51 (with supporting Consolidated Treasury Receipts and Certificates of Cheques Issued signed by the Treasury Officers).

LIST OF DON'TS IN RENDITION OF MONTHLY ACCOUNTS BY RES DIVISION

- (i) Monthly Account should not be rendered late to this office. In case of any delay, reasons for late submission should be clarified.
- (ii) Form-83 should not be enclosed blank.
- (iii) Monthly Account should not be sent through ordinary Dak.
- (iv) Monthly Account should not be rendered to this office, until and unless it is not ensured that all the document formats are attached with the Monthly Accounts.

OR

Incomplete Account should not be rendered to this office.

- (v) Figures reflected in form-80 of Monthly Account should not differ with the figures shown in various formats viz. Form-5, form-46, Form-65, Form-74, Form-77, Form-79, etc.

LIST OF DO'S IN RENDITION OF MONTHLY ACCOUNTS BY FOREST DIVISIONS

1. Monthly Accounts of Forest Divisions should be rendered to this office in such a way that they are received on or before 12th of the following month, except for March Account, which should be received on or before 18th of the following month.
2. All the revenues received from forestry and wild life should be classified under the Major Head 0406 Forestry and wild life and concerned sub Major Heads and minor head's viz. 01-101- sale of timber and other forest produce, 01-102 receipt from social and farm forestries, 01-103 receipt from environmental forestry, 01-104 receipt from forest plantations, 01-110 grant from ICAR, 01-112 Resin and Turpentine factories, 01-800 other receipt, 02-111 Zoological Park and 02-112 Public Gardens and 02-800 other receipt etc.
3. Amount received on account of commercial Tax should be classified under MH-0040 commercial Tax/VAT and not under MH-0406 Forest revenue.
4. Amount deposited by the officials handling cash in the division/circle in the form of earnest money and amount deducted from the bills of contractors as a security deposit should be classified under MH-8443-Civil Deposit, 103- Security Deposit.
5. Amount received from other Departments or through FDDF for construction of work should be shown on the receipt side of Cash Book/Cash Account and classified under MH-8443, Civil Deposit, 109-Forest Deposit. Similarly expenses made on account of above should be shown in the right side of Cash Books/Cash Account and classified under the same Major Head as above.
6. Amount remitted into Treasury should be reflected on the payment side of Cash Book/Cash Account and should be classified under the MH-8782, Cash remittances and adjustment between officers rendering accounts to the same Accounts Officer, 103 Forest Remittances, I-Remittances into Treasuries/ Banks.
7. Forest Advances paid to subordinate officers should be shown in the payment side of Cash Book/Cash Account and should be classified under MH 8550 Civil Advance, 101-Forest Advance. Similarly recoveries/adjustment made thereof should be shown on the receipt side of Cash Book/Cash Account and should be classified under the same Major Head as above.
8. All the cheques issued by the Division/Circle should be shown on the receipt side of Cash Book/Cash Account and should be classified under Major Head-8782, Cash Remittances and adjustment between officers rendering accounts to the same Accounts Officer, 103 Forest Remittances-II Forest Cheques.
9. Amount received on Account of Forest Development-cess should be classified under MH-0045 Other Taxes and Duties on commodities and services, 112 Receipt from cess under Other Acts, 0236 Receipt from Forest Development-cess, as the budget provision for 2012-13 has been made under above major head.
10. The following documents should be strictly enclosed with the monthly Accounts:-
 - (a) Form-FA-I Cash Account
 - (b) Form 7 –A Statement showing progressive receipt.
 - (c) Form 7 - B Statement showing progressive expenditure
 - (d) 14-A Statement showing receipt during the month
 - (e) Form -14 B Statement showing expenditure during the month
 - (f) Form-50 Forest Advance
 - (g) List of remittances made into Treasury during the month duly supported by CTR issued by Treasury Officer.
 - (h) List of cheques issued during the month duly supported by CIC issued by Treasury Officer.
 - (i) All the vouchers in support of figures reflected in form -14-B.
 - (j) Details of revenue remaining unadjusted in the books of Treasury officer at the end of the month.
 - (k) Details of un-encashed cheques at the end of the month.

LIST OF DONT'S IN RENDITION OF MONTHLY ACCOUNT'S BY FOREST DIVISIONS

- (i) Monthly Account should not be rendered late to this office. In case of any delay, reasons for late submission should be clarified.
- (ii) Monthly Accounts should not be sent through ordinary Dak.
- (iii) Monthly Account should not be rendered to this office, until and unless it is not ensured that all the documents/formats are attached with the monthly Accounts.

Or

Incomplete Account should not be rendered to this office.

- (iv) Figures reflected in cash account should not differ with the figures shown in various formats viz. form-7A, form-7B, form-50, list of remittances and list of cheques etc.
- (v) Amount Deposited under P.D. (Personal Deposit) Account i.e. under MH 8443-106 should not be accounted for in departmental monthly Account.
- (vi) Revenue received on account of Commercial Tax should be classified under MH-0040 Commercial Tax and not under MH-0406 forest Revenue.
- (vii) Loose and without page numbered account should not be rendered to this office.
- (viii) Amount received under CAMPA head should not be accounted for in monthly account of department.
- (ix) Amount remitted into Treasury on account of GPF/HBA/MCA recovery and challans received in lieu thereof should not be accounted for in monthly Account.