

**Karnataka Forest Department**

No. D1/RLN/CR- 173 /2010-11

Office of the  
Principal Chief Conservator of Forests  
(Head of Forests Force),  
Aranya Bhavan, Malleshwaram,  
Bangalore-560003, Date: 28 -09-2010.

**CIRCULAR**

Sub: Maintenance of Accounts and Vouchers-reg.

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In this office circular No.D1/R.L.N/CR-140/2006-07 dated 09-10-2006, detailed procedure to be followed while drawing money from treasury through D.C. bills and A.C bills was given. In the same circular detailed steps were given regarding maintenance of Accounts and records. However, it is disappointing to learn that in many Forest Divisions and Forest Circles, systematic procedure is not being followed and it has become impossible to check / audit such accounts and vouchers. Some of the discrepancies reported are that vouchers not written or incomplete, they are not being passed by competent authority, vouchers of different budget heads are being mixed up and bundled, accounts book not written / incomplete or not compiled at Division office etc.,

These are very serious lapses and mar transparency and accountability tenets needed to be followed in the Department. In such a situation, if anyone desires to have information under RTI Act related to accounts or seeks a copy of vouchers, it may become impossible to furnish the information/ provide the copy leading to the Department being put in a legally awkward position. At this juncture it is to apprise that it is also mandatory under R.T.I Act to keep the records in a systematic way so that information sought is readily available. Hence, with a view to have proper accounting, transparency and the facilitation for audit and providing information under the R.T.I Act 2005, the following instructions / schedules are issued:-

1. In any unit office, under one D.C bill, **one and only one budget head** (budget head to be understood by name and not by code) vouchers are to be paid / charged. There is no bar on the number of times D.C bills are made under a budget head in any sub unit (say Range within a Division) within a single calendar month, but mixing of budget heads shall not be done under a single D.C bill.

2. Whenever a sub-unit office attends to draw any amount of Expenditure on D.C. bill, it will provide following documents to the Unit Office responsible for passing the bills:-
- (a) The D.C. Bill in triplicate.
  - (b) Three copies of all vouchers connected with the D.C. Bill along with the details of vouchers in FAC 76, in triplicate.
  - (c) The Field Note Books/Measurement Books in which the works covered by afore cited vouchers are recorded and checked by the Competent Authority.
3. Upon receipt of the above, the unit office shall process the bill and vouchers as prescribed in Karnataka Forest Account Code (checking with sanctioned estimates, Annual Plan of Operations, actual work turned out and the rates applicable etc), the Karnataka Financial Code, the Karnataka Transparency in Public Procurement Act/Rules and such other Acts/Rules/Orders, as are applicable. Thereafter the **Executive Head of the Unit Office only** shall countersign the D.C. Bills, pass and sign the accompanying vouchers and issue Office Memorandum for the amount for which the D.C. bill is passed. This O.M. should clearly contain the Budget Head under which this expenditure is allowed, the number of vouchers passed and the Sub-Unit Office which is authorized to draw the amount by presenting the D.C. Bill in the Treasury.
4. After this is done, the Unit Officer shall arrange the vouchers so passed serially and give each voucher a unique serial number indicating the total number of vouchers. For example: the 10<sup>th</sup> voucher in a D.C. Bill which has 63 vouchers in total will be numbered as 10/63. Then necessary corrections will be made to FAC 76, and all corrections will be at least date initialed by the executive/office head of the Unit Office. After that, the details of the D.C. Bills will be entered in Form No. D.C. Bills Details (DBD-1) appended to this Circular. It shall be the duty of the Unit Head to check the details of a month on the first working day of the next month and sign under it. Then the original D.C. Bill along with one copy of the D.C. Bill and three sets of the vouchers, Form No.76 and Office Memorandum handed over to the Officer who is expected to present the Bill to the Treasury. (The original vouchers to be presented to the Treasury, the second copy to be retained in the sub unit office for record and the third set of vouchers to be returned to the Unit Office after D.C.Bill are encashed and payments are made).

5. After all the D.C bills are encashed and payments made up to the last date of a month, by the **FIFTH** day of the next month, one copy of the vouchers related to each D.C bill passed and encashed should be received back from the Range Forest Officers and be arranged as (as in preceding paragraph) numbered along with copy of the D.C bill that covered the vouchers, along with the Range Cash Book. The Office Memorandum passing the D.C. Bill and the connected FAC-76 will be attached between the D.C. Bill and the vouchers. On the face of this certified copy of the D.C bill, the number of vouchers will be noted in bold red medium in Form No. DBD-2 (appended to this Circular) by the Gazetted Manager / Accounts Superintendent of the Office passing the D.C bill.

6. The Division Monthly Cash Book has to be written and Expenditure Accounts to be submitted to Accountant General within the **prescribed date without fail**. Copy of the Expenditure Account also to be submitted to this office also along with the **reconciled Form 62B** obtained from respective treasury.

7. These compilation of D.C bills and vouchers will be cross checked by a team of two office staff of Units(Inspection Units) that will be decided by the CF (B&A) by or before the last day of every month (except May and June)and put-up on web site/communicated specially by other means.

8. For every Inspection Unit so selected, the office head would nominate two members of his / her office for the cross verification of D.C bills and vouchers. The team members selected will always be permanent staff only, with the clarification that an MRE employee is to be treated as permanent employee only for the purpose so specified. It is clarified that one inspection office shall be selected for the verification of only one unit office, and generally that of a unit falling outside the circle of its own. The cross verification arrangements among unit will change every month.

#### **DUTIES AND SCHEDULE OF CROSS VERIFICATION TEAM**

9. The cross verification team shall reach the unit allotted to it by the **14th** of the month for which it has been assigned the task, and report before the Gazetted Manager / Accounts Superintendent of the unit office in writing.

10. On or before the **15<sup>th</sup>** of the month, after receipt of DBD-1 and D.C.Bills along with DBD-2, it will go through each and every D.C bill under which expenditure had been

incurred by the unit in the previous month. In the month of July the verification team should verify the details of June accounts and also the March supplementary accounts (if any), and prepare and submit the verification reports as in form DBD-3 appended to this circular. It shall examine the vouchers and D.C bills for the following (this is only on inclusive checklist):

- a) Whether the total amount of all vouchers passed under D.C.Bill is equal to the total D.C bill amount? How many total vouchers are / physically available?
- b) Whether the number of vouchers physically available with the D.C bill will tallies with the details in DBD-2 of the Bill.
- c) Whether each D.C bill and voucher therein has been passed by the competent authority or not and whether the amount of each voucher is mentioned on the voucher or not. In case of any lacunae, the same should be got set right immediately, then and there (preferably and if possible).
- d) Whether reconciliation of accounts of the month previous to the month of verification is done or not? (This can be seen from the DBD-1 Register of the Office). Has the DBD-1 register been signed by the Unit Head and on time?

Thereafter, they will arrange all the D.C bills and vouchers (irrespective whether they are perfect or with discrepancies), get it placed in a sealed tamper proof, water proof way and hand over its custody to the Gazetted Manager / Accounts Superintendent along with the certification in Form No.DBD-3 appended. Once thus sealed, packets will be handled only through a log book to be kept in custody of Office Head of the Unit.

**11.** The verification report (Form No.DBD-3) should be made in four copies. The first to be faxed to CF (B&A) and also sent by post from the Unit Office being verified. The second to be sent to the jurisdictional Controlling Authority by fax, followed by post for confirmation. The third copy to be given to Gazetted Manager / Accounts Superintendent of office being verified and the last to be handed over to the office from which the team was deputed. All this should be done before the sixteenth day of the month of the verification.

**However, only in the event of no discrepancies being found, the sending of copies by fax can be dispensed with(NO FAX WOULD THUS MEAN ALL IS WELL).**

**12.** In all cases of discrepancies, the jurisdictional Controlling Authority should *suo moto* take notice of lacuna upon receipt of the verification report, send a team of as many

members as required or personally go to the office where the discrepancies are reported and set right the discrepancy by or before the 20<sup>th</sup> of the month in which the verification is being done. For doing that, they will have to break open the seal of packed bills & vouchers as done in paragraph TEN above and after the discrepancy is set right, they will repack accordingly and the custody of it given accordingly (this should be done through log book to be kept in the custody of Office Head of the Unit Office). After setting the discrepancies right, the said team/controlling Authorities shall send a detailed report of the lacuna found and the way it was corrected, so as to reach the CF (B&A) by or before 25<sup>th</sup> of the month in which the verification is being done.

13. In case the discrepancies are reported, but no action is taken by the Controlling Authority, or where the team (or the Officer) that went to set right the discrepancies finds that some or all of them cannot be corrected by it, the concerned Controlling Authority should inform the APCCF (HQ&CO) and CF (B&A) in writing by or before the 28<sup>th</sup> of the month of verification.

14. Upon receipt of the report of not setting right of discrepancy/discrepancies as stated in the preceding paragraph above, or upon delay / defiance of it, the APCCF (HQ&CO) shall take step to get the discrepancies corrected. However pending such correction:-

- a) The treasury will be directed not to honour any bill of the default Unit Office and,
- b) The default Unit office Executive head will be proceeded against as prescribed by law.

All are requested to **acknowledge the receipt** of this circular.

  
Principal Chief Conservator of Forests  
(Head of Forests Force)

To

All the Deputy Conservators of Forests (Territorial) and (Wildlife)

All the Conservators of Forests (Territorial/Working Plans/Research

Copy to All the Chief Conservators of Forests/Adl. Principal Chief Conservators of Forests

Copy with compliments to The Principal Chief Conservator of Forests (Wild Life)



**Annexure-2**

**FORM NO. DBD-2**

MONTH:-	YEAR:-
NAME OF BUDGET HEAD:-	
AMOUNT OF D.C BILL IN RS.-	
NO. OF VOUCHERS APPENDED IN FIGURES:-	
NO OF VOUCHERS APPENDED IN WORDS:-	
	(SIGNATURE)
DATE:-	NAME OF SIGNATORY
	DESIGNATION



Signature of Team members:- (1)

(2)

And further -----month-----year -----D.C bills and totally----- vouchers have been packed in a tamper proof and water proof packing and sealed in our presence and given to the custody of ----- who has signed below.

Team member1

Team member2

GazettedManager/Accounts superintendent  
of the office being verified

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Some of the discrepancies reported are:

- a) Vouchers not written or incomplete,
- b) Their not being passed by competent authority,
- c) Vouchers of different budget heads being mixed up and bundled,
- d) Accounts book not written / incomplete
- e) Accounts not compiled at division office etc.,

These are very serious lapses and mar transparency and accountability tenets needed to be followed by everybody in the department. In such a situation, if anyone asks information under RTI Act related to accounts or seeks a copy of vouchers, it may become impossible to furnish the information/ provide the copy leading to the department being put in a legally awkward position. It is also mandatory under R.T.I Act to keep the records in a systematic way so that information sought is to be readily available. Hence, with a view to have proper accounting, transparency and the facilitation for audit and providing information under the R.T.I Act 2005.To set right such irregularities, it is proposed to issue certain instructions through two Circulars.

Two Draft Circulars submitted for Approval