

Government of West Bengal
Directorate of Forests
Office of the Principal Chief Conservator of Forests &
Head of Forest Force, West Bengal
Aranya Bhawan, Sect. III Block LA-10A, Salt Lake, Kolkata-700 098.

CIRCULAR

No. 50-Misc/P&S(P)/2018

Dated : 17th May, 2018

Sub : Maintenance of accounts and submission of performance reports and utilization certificates for the funds received under Grants-in-Aid and/or from other agencies.

PREAMBLE:-

The 73rd and 74th Constitutional Amendment has envisaged for the key role for the Panchayati Raj institutions and the urban and local bodies in respect of various developmental functions such as education, health, rural housing, agriculture, etc. The state governments, in turn, are required to devolve funds, functions, and functionaries upon them for discharging these functions. The extent of devolution of financial resource to these bodies are determined by the state and such funds received by the local bodies from the state government as Grants-in-Aid are used for meeting their operating units as well as capital expenditure requirements. Apart from Grants-in-Aid, given to the State Government, the Union government gives funds as Grants-in-Aid to other agencies/bodies and institutions. Similarly, the State Governments also disburse Grants-in-Aid to agencies/bodies and institutions. The grants as released are utilized by these agencies/bodies and institutions for creation of capital assets as well as for meeting day-to-day operation. On the strength of above principles, the Forest Deptt. has created the State Forest Development Agency which receive funds from different state and central Governments / agencies for undertaking the works through different forest divisions.

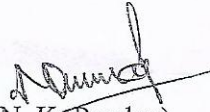
Whereas, many of the territorial divisions as well as some of the functional divisions are receiving funds through various local agencies or funds under various schemes like RKVY/Grants in Aid under Plan/Non Plan/Namami Gange/NMPB/Tourism/MP Lad/NHAI, routed through local bodies like CAMPA, SFDA, WB Zoo Authority, WBFDC Ltd etc. Needless to say that the funds received from different local agencies is subject to audit by various statutory agencies like CAG, local AG office, other statutory audits, special audit etc.

Whereas the proper maintenance of accounts for funds received from various agencies mentioned in para 1 above, is imperative for every Forest Division. This office has knowledge that many of the divisions are maintaining the accounts in electronic form in their divisions for different schemes/projects. However, the divisions must keep the accounts of all such funds received by them in their offices, mandatorily which is their statutory duty.

NOW, THEREFORE the following instructions with retrospective effects are ordered and directed to be implemented by the divisions in their offices for the future audit that may take place in their divisions.

- i) Each division should maintain a list of institution / organization along with details of amount and purpose of grant given to them in their offices ;
- ii) Budget Accounting Ledgers:- Since divisions are responsible to account for expenditures of local funds, it is their responsibility to reconcile the Monthly Budget Reports from the granting agency like cash books, essential ledgers, abstract of cheques issued, cash abstract etc. The division ledgers is the official record for Audit purposes. Errors should be reported immediately to the granting agency from which funds has been received. Any requests for changes should be in written form.
- iii) A register of Grants-in-Aid shall be maintained by the officers in the divisions receiving funds;
- iv) All the expenditures shall be identifiable scheme-wise in these divisions ;
- v) At the end of every month the divisions shall compile and maintain scheme-wise account of the respective divisions. A scheme wise cash abstract shall be sent to the controlling officers and the granting institution every month;
- vi) At the end of every financial year the divisions shall send scheme wise performance report and utilization certificates to the granting institutions as well as to their controlling officers.

The instructions outlined in the present Circular shall be abided by all the divisions and without any exception or deviation and any negligence on the part of the any incumbent shall be treated as personal delinquency of the officer-in-charge at the time of the deviation / default.


(N. K. Pandey)

Principal Chief Conservator of Forests &
Head of Forest Forces, West Bengal.

No. 1345/P&S(P)/3D-675

Dated : 17.05.2018

Copy forwarded for information and necessary action, to :

1. All Principal Chief conservator of Forests, W.B.
2. Managing Director, WBFDC Ltd.
3. All Addl. Principal Chief Conservator of Forests, W.B.
4. Director, Sundarban Biosphere Reserve.
5. All Chief Conservator of Forests, W.B.
6. Member Secretary, SFDA.
7. Field Directors : BTR & STR.
8. Chief Conservator of Forests, MIS/Web Administrator: *With a request to upload the same in website.*
9. All Conservator of Forests, W.B.
10. Jt. Director, Sundarbans Biosphere Serve.
11. All Divisional Forest Officers/Dy. Conservator of Forests, W.B.


(N. K. Pandey)

Principal Chief Conservator of Forests &
Head of Forest Forces, West Bengal.