Form No: 10

REGISTER OF GRANTS RECEIVED AND UCSUBMITTED TRIPURA BIODIVERSITY BOARD

Name of the Grantee. (Full Address).

Whether Renarks Signature settled of DDO finally					
Remarks					
Whether settled finally					
Details of refund					
Anxount refunded ,if any					
Amount Balance A for which amount rr UC outstanding ,i					
Amount for which UC submitted					
Date of submission of UC					
Purpose of Grant					
Cheque No. & Date& name of Bank					
Annount of Grant received (Rs)					
Date					

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF) OF TRIPURA BIODIVERSITY BOARD

- INTRODUCTION: Transparency and Accountability are the main criteria associated with the handling of any public fund. Keeping this in view and for sake of Financial Propriety and Discipline the following accounting rules and procedures for conduct of business and maintenance of Local Biodiversity Fund (LBF) Biodiversity Management Committee (BMC) has been formulated.
- 2. **OBJECTIVE:** The objectives of the Accounting Procedures are:
- 2.1 To introduce necessary system for finance, purchase, accounts and audit;
- 2.2 To record transactions on principles of commercial accounting:
- 2.3 To record the assets and liabilities and various receipts & payments of the LBF properly;
- 2.4 To provide internal control and check in recording of various accounting transactions;
- 2.5 To update the accounts of the LBF without delay, assuring preparation of statement of accounts in time, update information as on any required date.
- 2.6 The Member Secretary of BMC shall be in overall responsibility of effective implementation of these rules pertaining to LBF.
- 2.7 Keeping in view of the changed conditions and growth of BMC, these rules may be reviewed and modified whenever felt ncessary with the approval of the Tripura Biodiversity Board.

3. **FUNDS MANAGEMENT:**

- 3.1 The BMC can create LBF through grants/loans credited from NBA to TBB (u/s 42 of BD Act.); funds from TBB; and from any other funding organizations for projects related to Biodiversity.
- 3.2 LBF shall contain fund through collecting fees and charges leived by BMC from any person (s) for accessing or collecting any

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

<u>~</u> :

Form No: 9

TRIPURA BIODIVERSITY BOARD CERTIFICATE OF PAYMENT

Certified that an amount of Rs(Rupeeson account of) on	This certificate is being issued as standard supporting could not be obtained.	d by	on Designature) On (Full Signature) Designation (Office seal)	
Certified that an an has been incurred b	This certificate is be	Authorized by	Signature Designation (Office seal)	

Form No: 8

TRIPURA BIODIVERSITY BOARD REGISTER OF FIXED ASSET

Supplier's Name and Address

Stimated Life

Depreciation rate Location

Particulars of Asset Asset Code No. Identification No. Total Cost (Rs.)

	 	 _	 	
Signature of DDO				
Closing Balance				
Depreciation Total for the Year depreciation				
Depreciation for the Year				
Closing Balance				
Deletions				
Additions				
Opening Balance				
Date				

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

- biological resources for commercial purposes from territorial jurisdiction of the BMC.
- 3.3 LBF may also receive grants/loans from any funding organization for projects related to Biodiversity conservation.
- 3.4 The LBF shall be deposited in the "Joint Account" in favour of Chairman and Member Secretary of the BMC in anationalized bank falling in jurisdiction.
- 3.5 Funds received in the form of cehques or drafts shall be entered in the cheques/draft Register maintained in the BMC (Form No.1) and should immediately be deposited in the manner as in sub-rule (3.4) not later than the next working day.
- 3.6 The Member Secretary of the BMC may operate the financial transactions of the LBF after being authorized to do so from the chairman.
- 3.7 The LBF shall be reconciled on monthly basis and outstanding entries appearing in the reconciliation statement shall, as far as possible, be cleared before the next reconciliation is undertaken.

4. ACCOUNTING PRINCIPLES:

- 4.1 The BMC shall follow commercial pattern of accounting for operating LBF.
- 4.2 The financial year of the LBF shall be from 1st April of the year to 31st March of next year.
- 4.3 Receipts and payments account and income & expenditure account for the whole year and balance sheet at the year end shall be prepared within three months after closure of the financial year.
- 4.4 The maintenance of records shall be in such a way as to comply with requirements of Statutory Acts and Statutes such as the Income tax Act. 1961, etc.

- 4.5 All the accounts shall be balanced and monthly trial balance shall be prepared within the first week of the subsequent month.
- 4.6 All the bills are to be passed as per fully vouched contingent bill.

5. CASH TRANSACTIONS AND THE CASH BOOK:

- 5.1 All remittances to the LBF exceeding rupees one thousand shall be received by means of account payee cheques or draft in the name of Member Secretary, BMC and not any other name.
- 5.2 Cash purchase may be permitted for a sum not exceeding Rs. 1500/- (one thousand five hundred) only per month in cash on emergency basis. For payments exceeding Rs. 1500/- (one thousand five hundred) account payee cheques may be issued.
- 5.3 While making purchase of any kind, normal codal procedure shall have to be followed.
- 5.4 The Cash Book should be maintained in printed forms with pages machine numbered.
- 5.5 A certificate regarding the number of pages contained in the Cash Book is to be furnished on the front page of the cash book by the Member Secretary, BMC/LBF.
- 5.6 LBF received on behalf of the BMC and the expenditures and advances made are to be recorded in the Cash Book.
- 5.7 The Cash Book should be written on daily basis and all entries are to be attested by the Member Secretary of BMC.
- 5.8 The Cash Book should be written in Ball pen.
- 5.9 Any correction in the Cash Book should not be made by over writing. The incorrect entries should be clearly scored off and correct entries made separately under attestation of Member Secretary.

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

AND UCS RECEIVED TRIPURA BIODIVERSITY BOARD REGISTER OF GRANTA PAID

(Full Address).

Name of the Grantee.

Whether settled finally refunded,if Amount Amount of UC oftic receipt of UC Date& Bink Amount of Grant paid(Rs.)

Form No: 6

TRIPURA BIODIVERSITY BOARD ADVANCE REQUISITION FORM

Particulars Amount Total	(Rupees	Amount of advance required Rs
Total	Particulars	Amount
		tal

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

- 5.10 The Member Secretary should make physical verification of cash balance once in a moth and his findings recorded in the Cash Book.
- 5.11 The bank balance should be reconciled at least 4 (four) times in a year.

6. BANK TRANSACTIONS:

- 6.1 All cheques/bank draft etc. received for LBF should be deposited immediately and at least by next working day.
- 6.2 All cheques issued shall bear the signature of the authorized officer as noted at sub-rule (3.6). Amount of the cheques both in word & figures should be written in such manner that three will be no scope for interpolation.
- 6.3 All cheques shall be received only in the name of the Member Secretary of the BMC and it is to be ensured that they are crossed "Account Payee" immediately on receipt for banking.
- 6.4 The serial number of each of the cheques issued should be mentioned in the Cash/Bank Book while giving the narration of such payment.

Committee (BMC) to have been drawn by him on this bank in

5

favour of has not been paid and will not be paid if presented hereafter."

BANK MANAGER

6.6 When it is necessary to cancel cheques, the cancellation must be recorded on the counterfoil, and the cheques, if in the drawer's possession, shall be destroyed. If the cheques are not in drawer's possession, the bank drawn on should be immedeately addressed to stop payment of the cheques under intimation to the drawee requesting him to return the cheques.

7. ADVANCES:

- 7.1 Various advances such as the TA advance, purchase advance, advance for other purposes etc. may have to be given under order of the Member Secretary, BMC. Such advance payments may be sanctioned on "Advance form" in the line with State Government forms (Form No.6) and an Advance Register for such miscellaneous advances should be maintained.
- 7.2 The principal that no second advance should be sanctioned unless the previous advance has been adjusted should guide payment of advance as per sub-rule 7.1. If any advance remains outstanding for more than six months, deduction from the salary may be effected for clearing the outstanding advance.

8. PROCUREMENT/WORKS:

- 8.1 For making purchases and procurement of works and services and undertaking any work, the existing Government Rules and Procedures will be followed.
- 8.2 No advance to supplier or contractor is permissible.
- 8.3 Payments to suppliers or contractors involving more than Rs.

No:5

FRIPURA BIODIVERSITY BOARD REGISTER OF CHEQUES ISSUED

Name of bank__

SB/CD/A/C No.

9				П	T					
Signature of Remarks DDO	=									
_		П		П	\top			T		1
dure o										
Signa	2	П								
ne en by		П								
Cheque written by	6									
Voucher Date No.										
Dal	90	Н	+		+	Н		+	Н	4
Jer.		П								
Vouch No.	_	П								
		П	†	П	†		T	T	П	
mou I		П		Ш						
Amount Balance To whom of Cheque after issue issued	9			П						
sees		П								
Salano fter is	5	П		П						
n e	40	Н	+	Н	+			t	Н	1
Cheq		П		П						
₹ %	4	H	+	Н	+		+	+	Н	+
Cheque No. Date										
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edne										
đ	2	Ш		Ш				1		4
2 S	_									

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

Form No: 4

TRIPURA BIODIVERSITY BOARD FIXED DEPOSIT/TERM DEPOSIT REGISTER

Remarks		91					
Spatier Spatier		15					
Renewal date if	any.	=					
Date of Withdrawal	ACNs. & Name of Bank	13					
Credite d to	ACNs. & Name of Bank	13					
wal on rity	Interest	=					
Withdrawal on Maturity	Principal	01					
bare	Interest	0					
Premature	Principal	œ					
Interest		٢					
Rate of Interest		9					
Date of maturity		w.					
Period	deposit	7					
Amount	Deposit	3					
FDR/TDR No.		F4					
Date of Deposit		-					

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

- 1500/- (Rupees one thousand five hundred) be made by means of crossed cheques.
- 8.4 All payments shall be made against supporting vouchers/bills in original.
- 8.5 The supporting bills/vouchers, which are passed for payment should be marked with rubber stamp "Paid". Thus such paid bills/vouchers can not be presented again for payment.
- 8.6 When supporting bills/vouchers cannot be obtained for any expenses, certificate of payment is to be made by person making such payment and the same is to be duly countersigned by the Member Secretary, LBF.

9. BANK BOOK:

- 9.1 Bank Book shall be recorded and maintained by the same person who handles the bank receipts and bank payments.
- 9.2 The Bank Book shall be produced to the DDO, Tripura Biodiversity Board (TBB) on demand.
- 9.3 The bank Pass Book shall be updated once in a month. In case, if the statements are issued by the bank instead of Pass Book system, the statement shall be obtained on a monthly basis.

10. GENERAL LEDGER:

10.1 General ledger is maintained to record individual account for each kind of receipts & expenditures other than Cash account & Bank account. This should ultimately help the BMC to prepare the monthly Trial Balance and Annual Statement of Income & Expenditure and other financial statements. General Ledger shall be Printed Books and machine numbered. Entries in the General Ledger shall be posted on the basis of original entries recorded in

the Cash Book. Connected columns in the General Ledger shall have brief narration as contained in the Cash Book. In addition, subsidiary ledgers should be maintained to record details of various transactions to supplement the General Ledger. The Member Secretary of BMC shall review the general Ledger account periodically.

11. GRANTS LEDGER:

11.1 A Register for the Grants/Advances paid to various Organizations and Utilization Certificates (UC) received be main tained in **Form No. 7**

This is necessary to watch work progress and submission of UC in **Form No. 10** to the appropriate authority. This Ledger also helps to know the outstanding UCs & ensure submission of accounts submitted by Organizations.

11.2 Separate pages of register should be allotted to different organizations. Advances not related to work/plantation should not be brought into this Ledger.

12. BOOKS OF ACCOUNT:

- 12.1. The primary books of accounts to be maintained by the BMC shall be as follows:
 - Cash Book
 - Bank Book
 - General Ledger
 - Grants Ledger
- 12.2. The following subsidiary registers shall also be maintained:
 - Register of Drafts/Cheques Received
 - Expenditure Register
 - Register of Outgoing Cheques

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

TRIPURA BIODIVERSITY BOARD

Date of receipt	No. of books received	Serial No. of Books	Serial No.	Serial No. of receipts	Signature of DDO	Remarks
			From	To		
-	2	3	4	s	9	7

12	Form No: 2
	TRIPURA BIODIVERSITY BOARD
	MONEY RECEIPT
	Book No
	(name and Full address to be given)
	a sum of Rs
	(received on) on account of
	Date: Full Signature of Receiving officer (Office Stamp Seal)

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

- Register of Misc. Advance
- Bill Register
- Fixed Assets Register
- Stock & Store Register
- Cash Payment Register
- Certificate Register
- Bank Reconciliation Statement
- Journal Register

13. HEADS OF ACCOUNTS:

- 13.1 Establishment
- 13.2 Administration
- 13.3 Office Infrastructure
- 13.4 Commissioning Studies/Investigation/Extensions through BMC

14. **STOCKS AND STORES:**

- 14.1 It may be necessary in the interest of the BMC to procure office articles for smooth running of the office. All procurements to be made should conform to quality and specification.
- 14.2 Existing Government rules of purchase be followed while making the procurements till the BMC adopts its own procedure duly approved by the TBB.
- 14.3 The bill to be passed for payment should bear the certificates that "Goods have been received in good condition" and that "the goods have been entered in the stock register".
- 14.4 After the payment of the bill, the bill should be enfaced with the rubber seal "Paid", so that the same bill cannot be claimed again.

- 14.5 Entry of such stores be recorded in the Stock Register item wise and issue of the consumable goods may be shown in the said register.
- 14.6 Fixed assets should be entered in the Fixed Asset Register asset wise and the serial number of the asset be recorded on the asset itself legibly.
- 14.7 Verification of the Stcok and stores should be made at least once in six months by authorized by the Member Secretary and result of such verification be recorded on the concerned stock register.
- 14.8 Any loss of stock due to theft, misappropriation or damage must be brought to the notice of the Chairman immediately for necessary action.

15. **AUDIT:**

- 15.1 The period of preservation of all records & registers in the Member Secretary shall be ten years. The period of preservation of vouchers shall be seven years.
- 15.2 The BMC shall maintain a panel of Chartered Accountant Firms out of which an internal Auditor be appointed after negotiation with the firm on the basis of scope of work and their terms of reference. The Internal Auditor so appointed shall have the access to all records and registers maintained in the office of Member Secretary, if necessary. As the internal audit is intended to be only a financial audit.

ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)

TRIPURA BIODIVERSITY BOARD CHEQUE/DRAFT RECEIPT REGISTER

								_		_	_	_	_	_	_
12															
10															
6															
7															
9															
5															
4															
3															
2															
_															
	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 11	3 4 5 6 7 8 9 10 111	3 4 5 6 7 8 9 10 11