



**ACCOUNTS PROCEDURE FOR LOCAL BIODIVERSITY FUND (LBF)**

1. **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 necessary 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

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Form No: 9

**TRIPURA BIODIVERSITY BOARD**  
**CERTIFICATE OF PAYMENT**

Certified that an amount of Rs. ....(Rupees.....) only has been incurred by.....on account of.....

This certificate is being issued as standard supporting could not be obtained.

Authorized by

Signature  
Designation  
(Office seal)

Date.....

Payee

(Full Signature)  
Designation  
(Office seal)

Date.....





**TRIPURA BIODIVERSITY BOARD**  
**ADVANCE REQUISITION FORM**

Name of the Employee(in full).....  
 Designation(office to which attached).....  
 Amount of advance required Rs.....(in figure)..... only.  
 (Rupees.....)  
 Break-up of advance requirement.

Particulars	Amount
<b>Total</b>	

Previous advance outstanding (if any) Rs.....(in figure)..... only.  
 (Rupees.....)  
 Sanctioned advance of Rs.....(in figure)/(Rupees.....) only.

MEMBER SECRETARY

SIGNATURE OF EMPLOYEE

- 5.10 The Member Secretary should make physical verification of cash balance once in a month 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 there 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.
  - 6.5 Cheques shall be payable at any time within three months after the month of issue. If the currency of cheques should expire owing to its not being presented within the period of validity, it may be received back by the BMC and cancelled and a new cheque in lieu of it may be issued. In case such where cheques are not returned due to loss etc., the bank drawn on should be required to furnish a non-payment certificate as under :  
 “Certified the Cheque No ..... Dt ..... for Rs..... (Rupees .....) of Biodiversity Management Committee (BMC) to have been drawn by him on this bank in









**TRIPURA BIODIVERSITY BOARD**  
**MONEY RECEIPT**

Book No..... ReceiptNo.....  
Received with thanks from .....

(name and Full address to be given)

a sum of Rs..... ( Rupees..... ) only  
by cash/cheque/DDNo..... dated.....  
(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 enfacd with the rubber seal “Paid”, so that the same bill cannot be claimed again.

