



Andhra Pradesh Forest Department Code - Vol - I - Chapter - VI

CHAPTER – VI

BUDGET

66. Budget – General Instructions:-

The Andhra Pradesh Budget Manual explains the general structure of Budget and Accounts, contains instructions for the guidance of estimating Officers in the preparation and examination of Budget estimates. These instructions should be followed by officers of Forest department in so far as they are applicable to forest revenue and expenditure.

67. Progressive Statement of Revenue and Expenditure:-

After dispatch of cash accounts to Accountant General, the progressive statement of Revenue and Expenditure of the Division should be prepared in Form No. 21 and submit to Conservator to reach him by 18 th of succeeding month to which the statement relates. The Conservator should, in turn, prepare a return for the Circle as a whole and submit it to the Principal Chief Conservator so as to reach him by 25 th of the same month.

68. Explanation of variation between actuals and sanctioned appropriations:-

For the preparation of Annual appropriation Report, the Principal Chief Conservator should furnish to the Accountant General, by 15 th July of each year, Explanations for the variations between.

- the original budget figure and the final modified appropriations and
- the final modified appropriations and the actuals.

Under item (a) reasons should be given as to why the difference could not be foreseen at the budget stage and under item (b), reason as to why the difference could not have been rectified in the course of the year should be given. The figures should be set out in the following manner.

Unit of appropriation	Original Appropriation	Modified Appropriation	Actuals	Explanation for Variations.
1.	2.	3.	4.	5.