

Ref. No. 66114/79/N2.  
Dated: 28.7.80.

Office of the Chief Conservator  
of Forests, A.P. Hyderabad.

Sri P. S. Rao, IFS.  
Chief Conservator of Forests.

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CIRCULAR NO. 14/80(Accts).

Sub: Audit Inspection Reports furnishing replies  
change in procedure - Instructions - Issued -  
Reg.

Ref: AG's Lr.No. CTM.II/III/14/24/78-79/827 dt.10.1.80.

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In order to reduce considerable delay in getting replies to inspection reports, entailed in the present procedure of routing of all replies through Chief Conservator of Forests and to effect a quicker settlement of inspection reports the following instructions are issued, in consultation with the Accountant General.

2. Hitherto the replies to audit paras were being submitted by the Divisional Forest Officers, Working Plan Officers etc., to Conservator of Forests concerned who intum used to submit these replies with their remarks to the Chief Conservator of Forests and the same were being sent to Accountant General with Chief Conservator of Forests comments. This procedure was keeping the Controlling Officers (i.e. Conservators of Forests) in the dark and they could not exercise effective control over the accounts and accounts irregularities and proper rendering of accounts by the Divisional Forest Officers working under them to the Accountant General. Since Conservator of Forests will be visiting the Divisions within their Circles and also conduct inspection of the Divisional Offices under their control annually, they (i.e. Conservators of Forests) as Controlling Officers can better impress on the Divisional Forest Officers the necessity for prompt and proper rendering of accounts to the Accountant General and also ensure early settlement of audit paras.

3. Hence, as has been agreed to by the Accountant General the Divisional Forest Officers, Working Plan Officers should henceforth submit their replies to the audit paras of the audit reports to the Conservators of Forests concerned (in duplicate) who intum shall verify the replies and record their specific remarks, against each para of audit report and submit the same direct to the Accountant General (instead of through Chief Conservator of Forests) marking a copy to the Chief Conservator of Forests.

4. The Conservators of Forests should however, ensure that the D.F.Os. submit final replies to the audit paras in a complete shape promptly through the Conservator of Forests concerned to the Accountant General. The Conservators of Forests are requested to maintain a Register for Audit Reports and Audit paras on the following proforma in their office pursue action with the D.F.Os. within their circle and watch the disposal of audit paras during the inspection of Divisional Forest Offices or during their visits to the offices under their control.

Contt....



S.No.	CF's File No.	Year of	Audit	Brief	Obj-AG's	Lr.	R
	DFO's File No.	audit	para	section	No.	& date	E
		report.	No.	under each	in which		M
				para.	each para		A
					dropped.		R
							K
							S.
1	2	3	4	5	6		7

5. The Accountant General will continue to refer important issues or points of disputes regarding accounts matters to the Chief Conservator of Forests or Government. These inturn shall be communicated by the Chief Conservator of Forests to the D.F.Os. and C.Fs. for admission of special reports. The C.Fs. are requested to see that special reports on such matters are obtained from the D.F.Os. concerned and the same submitted to the C.C.F. within a fortnight of the receipt of Chief Conservator of Forests ref. without fail. The D.F.Os. are also required to be very prompt in submission of such special reports on such important paras and should stick to the time schedule.

6. It is however impressed on the Conservators of Forests that replies to audit paras, which involve policy matters, or matters of general nature which will be applicable to all divisions of the State or Divisions of other Circles, or where approval or sanction of Chief Conservator of Forests is necessary and where other important matters are involved should be invariably referred to Chief Conservator of Forests for sending final reply to Accountant General or Government. The same may be.

7. The Conservators of Forests are requested to submit monthly progress report regarding disposal of audit paras on the proforma given below to the Chief Conservator of Forests by 10th of the next month to which the progress report relates.

## PROFORMA.II.

S.No.	CF's File No.	Name of Circle	Year of	No. of audit paras
	DFO's File No.	Division Office.	Audit	pending at the end
			Report.	of last month.
2	3	4	5	6

Paras added during the month, if any indicating the year to which they relate.	Total paras outstanding at the beginning of the month.	Paras disposed off during the month.	Paras outstanding at end of month.	REMARKS.
6	7	8	9	10

8. Final replies to the Audit Paras relating to the year 1970-71 and prior to that years should be submitted to the C.C.F. by the C.Fs. as usual as these paras are to be settled with the Govt.

Contt...



9. All the Officers are requested to follow this revised procedure scrupulously in future and avoid unnecessary correspondence with Chief Conservator of Forests in this regard. However they are requested to strictly follow the instructions issued under para 6 above.

They are requested to acknowledge the receipt of this circular on the proforma given below.

Sd/- P.S.Rao.  
Chief Conservator of Forests,

/True copy/.

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DEPARTMENTAL TEST- SHORT NOTES

ANNUAL PLAN OF OPERATION:- An Annual Plan of Operation shall be prepared by the DFO for the next ensuing financial year. It will be prepared once a year in April the annual plan shall be written in (3) columns showing.

- 1) the list sanctioned annual plan
  - 2) any revision thereof which has subsequently been found necessary and the 3rd column shows the plan proposed for the next ensuing year.
- a) It will be prepared separately for Revenue and expenditure according to budget head war.
  - b) It will be prepared with reference to the prescriptions of working plan.
  - c) the budget for the year will be framed upon the basis of the annual plan of operations.
  - d) It must contain the detailed rates for all proposed expenditure and the approximate anticipations cost of all the capital works proposed.

Finally the responsibility of carrying out the plan of operations will rest entirely with the DFO. No deviations from the approved plan by the CF, will be extended by the DFO unless approved by the Conservator of Forests.

(Vide Section 38 of AP Forest Department code)

WORKING CIRCLE:-

A working circle is an area subjected to one and the same cultural treatment, which it is proposed to exploit separately by means of distinct series of operations.

(Section 39 of A.P Forest Department Code)