

ANDHRA PRADESH FOREST DEPARTMENT

Ref.No. 50181/83-N3

Dated: 25-8-1983.

Office of the Chief Conservator of  
Forests, Andhra Pradesh, Hyderabad.

Sri A.K.Mathur, I.F.S.,  
Chief Conservator of Forests.

CIRCULAR NO.18/83-N3 (Accounts)

Sub:- Forest Department-Timely rendering of accounts by  
the D.F.O., to Accountant General-Estimates, Works  
C.Rs., further Instructions-Issued-Regarding.

- Ref:- 1. CCF's Circular No.7/81-N3(Accts) dt.3.3.81.  
2. CCF's Circular No.20/63, dated 10-7-83.  
3. CCF's Circular No.12/65, dated 30-4-65.  
4. CCF's Circular No.27/65, dated 30-4-65.  
5. CCF's Circular No.13/78, dated 28-4-78.  
6. CCF's Circular No.24/78, dated 12-6-78.

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In the circulars cited, detailed instructions were issued re-  
garding timely rendering of accounts to Accountant General by the  
drawing officers and also the details of various documents to  
accompany the F.A.VII.

I. Delay in rendering of Accounts to Accountant General:

As per the local ruling under Art.266, 282 to 297 of the  
A.P.Account Code Vol.III, amended in G.O.Ms.No. 305/Fin. & Plg.  
(F.W.Accts.II)Dept., dated 21-11-1979, all subordinate Officers  
ie.e. Range Officers should close their accounts on the last day  
of the month, on which date the sub-Treasury Accounts are closed  
and render accounts to the Divl.Forest Officer on 5th of the next  
month or such earlier date as may be necessary in order to ensure  
that the Divisional Forest Officer's accounts reach the Accountant  
General on or before 15th of succeeding month. In spite of circular  
instructions issued emphasising the need to send the accounts to  
reach Accountant General on or before 15th, it is reported by the  
Accountant General, that most of the Divl. Forest Officers are not  
rendering accounts in time with the result that the Accountant  
General is not including these accounts in State Civil Accounts and  
informing the Government accordingly. This is a serious matter.  
It is for the Divl. Forest Officer to get the Range Officers' acc-  
counts sufficiently in advance, i.e. on or before 5th of the succ-  
ceeding month, scrutinise them thoroughly, consolidate the divisional  
accounts and submit the same to Accountant General by 12th of the  
succeeding month. In future, the Divl.Forest Officers should des-  
patch the accounts to Accountant General on or before 12th of the  
succeeding month, so that they may reach the Accountant General on  
or before 15th If any Divl. Forest Officer/Conservator of Forests  
fails to adhere to this date he will be liable for suitable dis-  
ciplinary action. They may please be noted.

Instances have come to the notice of the Chief Conservator of  
Forests, where the Range Officers are not properly accounting for  
the advances taken by them and the Divl.Forest Officers have also  
not detected the mistakes of the Range Officers for failure to  
bring to the Cash Book, the receipt of A.R.Advances from the  
Divisional Forest Officers.

As per Art. 250 of A.P.Account Code, Vol.III, the Divl.Forest  
Officer is empowered to pay A.R.advances to his subordinate Offi-  
cers, viz., Range Officers. The responsibility for the repayment  
of an advance rests primarily with the Government servant who re-  
ceives it, but the Divl.Forest Officer is also responsible for the  
recovery of all advances made to his subordinates. In this



connection, attention is invited to the instructions contained at Art. 257 of the A.P. Fin. Code Vol. I read with the CCF's Circular No. 11/82-N3 (Accounts) dated 27-4-1982. As per the instructions contained in Art. 5 of the A.P. Fin. Code, Vol. I, the Divl. Forest Officer should check the account as frequently as possible in order to see that his subordinate officers do not commit fraud, misappropriation or any other irregularity. The fact that a Government servant has been misled or deceived by a subordinate will in no way his personal responsibility, since every Government servant is familiar with the financial rules laid down by the Government and exercise specially strict and close control over his subordinates in regard to use of public funds and maintenance of accounts.

In the light of the above, the drawing officer, viz. Working Plan Officer, Divisional Forest Officer, State Silviculturist, Forest Utilisation Officer, Pioneering Officer, etc., should pay a second A.R. Advances, unless the drawing officer is a satisfaction that the previous advance is recovered fully by way of work done. This is possible only if (a) works are check-measured in the field (b) accounts along with vouchers with full details are received, scrutinised and admitted as correct by the Divl. Forest Officers etc.,

It is also seen that, the Divisional Accountants are simply consolidating the accounts of the Range Officers and sending them to Accountant General without proper scrutiny. Consequently the Accountant General has been pointing out several audit objections. Even when the Accountant General has raised these objections and pointed out to the Divl. Forest Officers, they are not attended to promptly. This is a very serious matter. If the same type of inefficiency continues, I will be constrained to take disciplinary action against them.

## II. EXECUTION OF WORKS WITHOUT SANCTIONED ESTIMATES:-

Attention is invited to the instructions contained at Article 3 of A.P.F.C., Vol. I, according to which no Government Servant may incur any item of expenditure from public funds unless following two conditions are satisfied.

- a) The expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure.
- b) Necessary funds have been provided for the expenditure in the appropriation Act.

As per Art. 257 (a) of the A.P. Fin. Code, Vol. I, no work should be started without a sanctioned estimate on hand. However, according to Note 2, under Article 169 of A.P. Financial Code, Vol. I, a Conservator may give a written order for the starting of a specially urgent work before a proper estimate for it has been prepared and sanctioned by a competent authority. No report need be sent to Accountant General when such a work is started under a written order from the Conservator of Forests, but the Conservator of Forests when he issues such an order in regard to a work which requires the Chief Conservator of Forests sanction. In the past several circulars were issued not to take up works without the sanctioned estimates by competent authorities. In spite of these circular instructions, it is noticed that the Divl. Forest Officers are in the habit of commencing execution of works without sanctioned estimates and even without the written orders of Conservator of Forests concerned. This is a serious lapse on the part of Divisional Forest



Officer leading to several consequences. Instances have come to the notice of Chief Conservator of Forests, that;

i) Several estimates of previous years are still pending sanction, eventhough the work was completed along back. In order to put an end to this practice of execution of works without sanctioned estimates it is hereby ordered that the Range Officers should not undertake any work unless the sanctioned estimate is supplied to him. The Divl. Forest Officers should ensure that sanctioned estimate is supplied to Range Officer/Dy. Range Officer/Foresters, who undertake the execution of works.

ii) Completion reports are not being received within one month of completion of work either by Divl. Forest Officer, Conservator of Forests, Accountant General or Chief Conservator of Forests. Disciplinary action will be initiated against Range Officer/Divl. Forest Officer who fails to submit completion reports within one month of completion of work. Soon after their receipt they should be scrutinised and necessary action as required should be taken within a month.

The Officers are once again informed that failure to follow the instructions will entail severe disciplinary action against all the concerned.

In future, any proposal either for ratification of expenditure or post facts sanction in respect of works for which the Chief Conservator of Forests is competent to sanction the estimates, will not be accepted. The works which are to be sanctioned by the Chief Conservator of Forests should not be executed without prior sanction of estimates by the Chief Conservator of Forests. The instructions issued in this circular should be brought to the notice of all the Range Officers under their control.

Receipt of the circular may be acknowledged by return of post.

Sd/-A.K. Mathur,

Chief Conservator of Forests.

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#### DEPARTMENTAL TEST FOREST LAW (Short Notes)

Paragraph numbered.

What are the various acts prohibited in a reserved forests?

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The following acts are prohibited in a reserved forest.

- i) Kindles, keeps or carries any fire except at such season and subject to such conditions as the Divisional Forest Officer, may, from time to time, specify
- ii) trespasses, pastures cattle or allows cattle to trespass;
- iii) causes any damage, either wilfully or negligently in felling or cutting any tree or dragging any timber;
- iv) fells, girdles, lops, taps or burns any tree or strips off the bark or leaves from, or otherwise damages the same.
- v) quarries stones, burns lime or charcoal;
- vi) collects or subjects to any manufacturing process, any forest produce;
- vii) clears or breaks up or ploughs any land for cultivation of for any other purpose;
- viii) hunts, shoots, fishes, poisons water or sets traps or snares;
- ix) damages, alters or removes any wall, ditch, embankment, fence hedge, or railing; or
- x) removes any forest produce;