

Ref. No. 649/73/C3

Dated : 11-1-1973.

**Circular No. 1/73.**

**Sub :— Reconciliation - Revenue and expenditure under Conservancy under "Regulation of Trade in Abnus leaves" - Reg.**

Ref :—S. T. C. C. No. 16/71, Dt. 18-3-1971.

1. It is seen that there are vast differences between the revenue figures furnished by the C. F. S. T. C. under "Regulation of Trade in Abnus Leaves" for 1971-72 and those furnished by the C. F. Adilabad, Hyderabad, Kothagudem and Warangal under the scheme. The figures furnished by the C. Fs. STC are based on the monthly progress reports received from the all the (22) Divisions in Telangana area. So also the figures of 4 circles. The circle offices have effected reconciliation with the A. G's figures for the financial year 1971-72. Surprisingly both the sets of these figures did not tally with A. G's audited actuals as detailed below :—

1. As per Conservator of Forests State Trading Circle.	3,67,95,809-07
2. As per C. F. Warangal, Adilabad, Kothagudem and Hyderabad.	3,59,86,729-00
3. Accountant General's audited actuals.	3,20,38,287-65

Evidently reconciliation was not effected properly. The matter is being looked into by the C.F. S.T.C.

2. In order to avoid such inconsistencies besides the reconciliation done by Territorial Conservators, the S. T. C. will also effect the reconciliation of revenue receipts and expenditure under conservancy relating to this scheme from year 1972-73 with the figures booked in the audit registers. For this purpose, it is necessary that in addition to copies of F. A. VII accounts being sent to the Conservator of Forests, S. T. C. copies of schedules and voucher-wise particulars of expenditure under conservancy and challan wise particulars of receipts with Dr. numbers and dates should also be furnished from 4/72 to 11/72 by (22) Divisions in Telangana Area where the scheme is in vogue.

3. The expenditure on establishment under the beedi leaf scheme will for the present, continue to be reconciled by the Territorial Conservators along with general establishment.

4. It is considered necessary and more practicable that if the total revenue realised due to implementation of the scheme i.e., the sale proceeds of Abnus leaves as well as all the Miscellaneous receipts as detailed in monthly progress report in Form I (Communicated in C.F. S.T. C. Cir. No. 7/72 Dt. 21-3-72) are clubbed together and exhibited in F.A. VII Account under the Head "L. I. Forests-a Timber and other Forest Produce removed by Govt. Agency "Abnus leaves (Beedi Leaf". this may be done in F. A. VII Account for 12/72 to be sent to the A.G. in 1/73 and continued onwards. However, two schedules one indicating the details of revenue

receipts towards sale proceeds and miscellaneous receipts as in monthly progress report in Form 1 and the other for expenditure under conservancy as in monthly progress report in Form 3 should be enclosed to the copy of F. A. VII account to be sent to the S.T.C. in every month along with other schedules. As at present the D. FOs will continue to furnish every month the monthly progress report in Form 1 to 4 to the C. F. S. T. C. regularly.

5. In regard to the miscellaneous receipts of the scheme, mixed up with miscellaneous receipts general working in F. A. VII accounts from 4/72 to 11/72 action may be taken to transfer them to L1. Forests-a Timber and other Forest Produce removed by Govt. Agency-Abnus Leaves (Beedi leaf) by taking plus and minus entries in the March, 1973 accounts. Details of such classification does from 4/72 to 11/72 should be furnished to the State Trading circle to watch proper reclassification of these items in March Accounts.

6. Further the classification relating to beedi leaf transactions is not recorded properly on the challans and vouchers. In order to facilitate easy reconciliation of receipts and expenditure, the challans and vouchers relating to this Scheme may be marked with a rubber stamp distinctively with the words "Abnus Leaves" in Red ink at the time of their preparation.

7. The D. F. Os of (22) Divisions in Telangana area are requested to comply with the above instructions scrupulously and send copied of documents as above to the C. F. S. T. C. regularly every month so as to reach him by 12th of succeeding month without fail.

8. Copies of F. A. VII Account together with documents from 4/72 to 11/72 as detailed in para 2 and may be sent to S.T.C. by 10-1-1973 enabling verification of the reconciliation already done by the circle Accounts up to 11/72.

9. Paras 2 and 8 of S. T. C. Circ. No. 16/71 Dt. 18-3-71 stand modified to the extent that (i) Instead of classifying, sale proceeds and other miscellaneous revenues of the scheme "Regulation of Trade" separately as indicated in para 2 therein, the same are to be clubbed together and classified under L1-Forests-a Timber and other Forest Produce removed by Govt. Agency, other Minor Forest Produce Abnus leaves, in F. A. VII Accounts and (ii) besides sending copies of F. A. VII accounts to the S. T. C. every month as per para 8 therein copies of schedules and vouchers wise particulars of expenditure under conservancy and challan wise particulars of receipts with Dr. numbers and dates should also be sent to the C. F. S. T. C.

10. Instances have come to notice that C. T. Rs. and C. T. Is are not being obtained from Treasuries regularly. All the D. F. Os implementing the Regulation of Trade in Abnus leaves (Beedi leaf) are informed that it is their personal responsibility to obtain the C. T. Rs. and C. T. Is. regularly every month from the sub-treasuries and branches of the State Bank on which they operate and send the schedules on reconciliation of C. T. Rs and C. T. Is to the A. G. At the end of the financial year, the revenue realised and incurred should tally with the figures included in C. T. Rs. and C. T. Is.

The receipt of this circular may acknowledged-

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

Dated : 13-4-1973.

**Circular No. 2/73.**

**Sub :—Forest Department—unauthorised advances by the Forest Officers—General—Instructions—Issued—Regarding.**

Ref :—A. G. II DFI/N/68-69/292-28, dt. 29-8-1968 addressed to Government and copy marked to Chief Conservator of Forests, Hyderabad.

The Accountant General, Andhra Pradesh has brought to the notice of this office, certain cases where the Divisional Forest Officers had advanced huge amounts to other divisions under the provision of Section 146 of Forest Department Code. This was done to enable the temporary divisions, whose sanction expired and consequently, the Divisional Forest Officer concerned had no cheque drawing powers to incur expenditure on pay and allowances of their staff and on works. It is brought to notice that such advances are issued at the instance of the Conservators of Forest.

All the drawing officers of this department are informed that issue of such advances to other Divisional Forest Officers is contrary to the provisions contained in Section 146 of the Forest Department Code. Under this section, the Divisional Forest Officers are empowered to sanction advances to their disbursers only and not to other drawing officers.

They are therefore requested to note the above rule position and see that such irregular advances are not issued by them in future.

The drawing officers of temporary division should see that proposals for continuance of their divisions are submitted and sanctioned in advance and to address Accountant General telegraphically and obtain this authorisation for drawal of funds immediately after necessary sanction is accorded, instead of obtaining irregular advances from other Divisional Forest Officers as mentioned above.

The instructions issued in this circular should be followed strictly and for any irregularity observed by the non-compliance of these instructions, the officer concerned alone will be held personally responsible.

The receipt of this circular may be acknowledged in the proforma given below.

Sd/- M. Ahmed,  
Addl. Chief Conservator of Forests

Ref. No. 43516/73-T2,

Dated : 20-10-1973.

**Circular No. 3/73.**

**Sub :— Disciplinary cases - copies to be furnished along with findings-Instructions - issued.**

It has come to the notice of the C.C.F. that the enquiry Officers are not submitting a copy of the charge sheet issued to the delinquent Officer and the delinquent officer's written

statements along with that findings. These copies have be perused from the records submitted along with the findings.

2. Attention of the Enquiry Officers is invited to para 11 of the instructions contained in appendix VI to the A.P.C.S. (C.C.A.) rules wherein it is laid down that the Enquiry Officers should forward the proceedings containing the following material.

- i) the charges levelled against the Govt. Servant along with the ground of charge.
- ii) Written statement filed in defence, if any.
- iii) Record of evidence given during oral enquiry.
- iv) a memorandum of the points urged by the Govt. Servant concerned during the personal hearing if any.
- v) a statement of the findings of the Enquiry officer on the different charges and the grounds therefor; and
- vi) the penalty recommended.

3. The enquiry officers are therefore instucted to follow the above instructions scrupulously in future while submitting their enquiry reports to the appointing authority.

4. They should submit the following material along with enquiry report in future.

- i) They should also submit hereafter their findings in duplicate.
- ii) A copy of charge sheet should be appended with the findings for records in this office.
- iii) A copy of explanation of the delinquent officer to the charge sheet should be enclosed with the enquiry report for records in the Office.
- iv) Only relevant records, not all the connected records of the case irrelevant to the charges levelled against the delinquent officer, should be submitted duly flagged the relevant matter pertaining to the charges, explanation of the delinquent officer and the Enquiry officer's findings along with the findings.
- v) The records submitted along with findings should be stitched with thick cover paper, neatly arranged and page number should be given properly.
- vi) In case the delinquent due to retire in near future, the Service book of the incumbent duly posted upto date with pay particulars and the next increment due while recommending stoppage of increment of the accused. and also the personal file if available should be submitted along with the findings invariably.

The above instructions should invariably be followed in future while forwarding the enquiry report in disciplinary cases.

The receipt of this circular should be acknowledged in the form enclosed.

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