

FOREST DEPARTMENT

Ref.No.105204/77/N2, Office of the Chief Conservator of
Dated: 15-10-1977. Forests, Andhra Pradesh, Hyderabad.

Sri P. S; Rao, I. F. S.,
Chief Conservator of Forests.

CIRCULAR NO. 12/77.

Sub:- Forest Dept. Inspection of Cash Book of Supar.
of Divisional Offices-Detailed Circular
instructions Issued-Regarding.

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As per Section 146 of the A.P.F.D.Code and Art.257 of the A.P.F.C.Vol.I. read with delegation of powers under G.O.Ms.No. 1455. F & A Dated.19.5.1965 and G.M.No.749/For.I/65-1, Dated 8.6.65, Head Clerks may be paid advances, not exceeding Rs.50/- for contingent expenses, and disbursement of petty travelling allowances under Rs. 10/- . As per Art.256 of Account Code. Vol.III, every officer who is authorised to receive or disburse Government, money should keep an account in Cash Book form F.A.I in which he should enter not only all money transactions as they occur but also book transfers permissible under Art. 260.

2. As per Art.257 of the A.P.Fin.Code .Vol.I, a Government Servant in the Forest Department who is not in charge of a Divisional Forest Officer's office may in accordance with Departmental regulations be entrusted with a sum of money not exceed a specified amount as an advance for executing works, or for meeting current expenditure including contingent expenses and petty disbursements under Travelling Allowances. It is also down therein that the responsibility for the payment of advance rests primarily with the Government Servant, who receives it. But the Divisional Forest Officer is also responsible for the recovery of all advances made to his subordinate.

3. From the foregoing provisions under various codes it is evident that the Head Clerk/Superintendent of the Division can be given advance to the extent of Rs. 50/- at a time to meet petty contingent expenditure and that he is expected to maintain the cash book in form F.A.I. Further it is his responsibility to render maintain proper accounts for the amounts advanced to him and it is also the responsibility of Divisional Forest Officer for the proper recovery of all advanced made to his subordinates. Hence it is the responsibility of Divisional Forest Officer, to check up and verify the Cash Book of the Head Clerk frequently. It is however observed that Head Clerks cash book is mostly not being inspected in the Division Office inspection by Conservators of Forests. But in the recent inspection of the accounts of the Divisional Forest Officer, Kothagudem by the Internal Audit Party of the Chief Conservator of Forests, it has come to notice that heavy cash transactions relating to revenue receipts have been booked in the Head Clerk Cash book which were not inspected by any of the inspection parties. As a result very large amount which has been taken into account in Head Clerks Cash Book, irregularly against rules has been found to be not remitted into the Government Treasury and the amount has been misappropriated by the Head Clerk concern which was not brought to light till the Internal Audit Party unearthed this irregularity. Had the Divisional Forest Officer checked the Cash Book of Head Clerk frequently keeping in view

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provisions of the Financial Code Vol.I, this irregularity would not have occurred. Further, if the Head Clerk's Cash Book would have been checked in the Conservator of Forest's Office inspection also, such an irregularity would have immediately come to light.

4. In view of the above, the Divisional Forest Officers are requested to check up the Head Clerks/Superintendents Cash book at least once in a week fortnight/month, before incorporation of the accounts of Head Clerk in the Divisional Account of a month and sign the cash book in token of having checked the cash book of Head Clerk/Superintendent.

5. The Conservators of Forests are requested to invariably get the Cash Book of Head Clerk/Superintendent of the Division checked in detail during their office inspection of the Divisions and sign in the Head Clerk's Cash Book in token of having checked it on that date.

6. It is however informed that the inspection of Head Clerk's/Superintendent's cash book may not be overlooked in the Office Inspections, the Divisional Office inspection questionnaire has been duly amended incorporating a question relating to Head Clerk/Superintendent cash book.

7. Any irregularities noticed in the inspection of Head Clerk's Superintendent's cash book during office inspection should be brought to the notice of Chief Conservator of Forests through a special report to be sent in the name cover of Chief Conservator of Forests.

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

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

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