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FOREST DEPARTMENT.

Ref. No. 47769/78/N3.  
Dt. 28.4.78.

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

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

CIRCULAR NO. 13/78.

Sub: Miscellassification Transactions under Forest  
Advances - Instructions issued - Reg.

According to Art. 257 of the A.P. Finance Code Vol. I a F.F.O. can sanction "Forest Advances" to a subordinate, subject to a sum of money not exceeding a specified amount for executing works or for meeting current expenditure including allowances. According to Art. 250 of the A.P. Account Code Vol. III, when an amount of the advance is rendered by the disburser, the amount of the expenditure incurred is to be credited to "Forest Advances" by a per contra debit to the appropriate expenditure head of account,

Thus the balance under the head at the end of any year should either be a debit balance or "nil" in case the entire advance paid is accounted for fully before the close of the year.

2. On a review of the balances shown in F.A. VII by the Drawing Officers of the Forest Department, the Accountant General has now brought to the notice of this office that there are minus balances to the tune of Rs. 20,69,444/- under the head 850. Civil Advances, Forest Advances as on 31.3.1977. The question of any subordinate rendering accounts for amounts more than the advance drawn does not arise. It is therefore considered that the drawing officers of the Forest Department are not following correctly the rules relating to classification of amounts under the head "Forest Advances".

3. A few cases of double accounting of transactions under the head "Forest Advances" seems to have also come to the notice of the audit party of the Accountant General's office during the inspection of accounts of the Divisions. An example of double accounting of the transactions as furnished by the Accountant General is enclosed herewith for ready reference. This clearly brings to light that proper care is not being exercised by the drawing officers while classifying the transactions under the head "Forest Advances".

4. In view of the above facts, all the drawing officers are requested to follow strictly the prescribed rules quoted in para 1 above for classifying the amounts under "Forest advances" and also to see that such misclassification of advances are reclassified properly after due reconciliation and are adjusted fully by the end of March of every year.

5. The C.Fs. during the inspection of the accounts of the Divisions and Accounts Officers, while inspecting the accounts ~~xxxxxx~~ of Circle and Divisional offices should also verify that the amounts sanctioned as "Forest Advances" to the subordinate officers are properly classified in accordance with the Art. 250 of the A.P. Account Code Vol. III while rendering monthly accounts to the Accountant General.

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

Sd/- Munawar Hussain,  
Chief Conservator of Forests.