

05-106

Re.No.33752/79/N2
Dated: 4.5.1979.

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

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

CIRCULAR NO.11/1979(Accounts)

Sub:- Forest Department-Accounts-challans relating to huge amounts not covered by CTRs-Instructions-Issued-Reg.

In the inspection of accounts of one of the Divisions of the Department by the Internal Audit Party it is noticed that huge amounts running into lakhs remitted in the Treasury by the contractors towards Forest Remittances in different Treasuries have been left uncovered by C.T.Rs., and the Divl. Forest Officers are not taking any action to get the C.T.Rs. from the concerned Treasuries to confirm the remittance of these amounts to the Forest Head of Account. Hence, it is known whether these amounts have been actually remitted into the Treasury or not and whether the challan produce by the contractors in the Divisions are genuine. In the absence of C.T.Rs. to that effect there is every reason to doubt the genuineness of such remittances.

2. According to local rulings under Arts. 282-297 of A.P. Account Code Vol.III, the C.T.Rs. duly reconciled and certified by the Treasury Officers have to be sent to the Accountant General along with the monthly cash accounts to enable the Accountant General to verify the genuineness of the remittances. In case any of the remittances are not covered by the C.T.Rs. and they relate to the Treasuries of other districts. It is the responsibility of the Drawing and Disbursing Officer, i.e. Divl. Forest Officer to make special arrangements to obtain the C.T.Rs. from the concerned District Treasury Officers duly reconciled and send them to the Accountant General. In case there is any difficulty in getting the C.T.Rs. from the far off Dist. Treasury Officers, the parent Divl. Forest Officer should prepare the schedule of remittances to the extent relating to that Dist. Treasury Officers and send it on to the Divl. Treasury Officer (who comes under the jurisdiction of that Dist. Treasury Officer) and request the Divl. Forest Officer to get the remittances duly reconciled by the concerned Dist. Treasury Officer get it certified and send it back to the DFO of the Divn. to which the remittances relate. On receipt of a reference from the parent Divl. Forest Officer, the other DFO should arrange to get these remittances duly reconciled and send the reconciled C.T.R. to the Divl. Forest Officer concerned. However, it is the sole responsibility of the Drawing and Disbursing Officer i.e. Divl. Forest Officers to see that the challan of remittance are duly covered by the CTRs and the C.T.Rs. are regular and promptly sent to the Accountant General along with the monthly cash accounts. Any delay in this regard will result in heavy amounts being not covered by CTRs and the remittances not being properly accounted for giving every chance of misappropriation.

3. If there is any difficulty in the reconciliation and obtaining of C.T.Rs. from the District Treasury Officers, the Divl. Forest Officers should immediately bring a fact to the notice of this office so that the matter may be taken up with the Director of Treasuries and Accounts.

4. The receipt of this Circular may be acknowledged on the proforma given below:

Sd/- A. Ramakrishna,
Ad. Chief Conservator of Forests
(A & ST)

KSA*/-