

FOREST DEPARTMENT

Ref.No.82233/79/N3,
Date: 19-11-1979.

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

Sri A.Rama Krishna, I.F.S.,
I/c. Chief Conservator of Forests.

CIRCULAR NO. 31/79/N3(ACCOUNTS)

Sub:- Abuse of cheque drawing powers-By the
Drawing officers-instructions issued-Reg.

The Accountant General, A.P.II, Hyderabad has brought to the notice of this office several instances, where the Divisional Forest Officers etc., of temporary Divisions whose further continuance has expired have drawn funds from the adjacent drawing officers, who were having cheque drawing powers, for the purpose of disbursement of pay and allowances of staff, T.A. contingencies etc., which the accountant General has pointed out that it amounts to misuse of cheque drawing powers by the drawing officers.

2. As per Art.261 of the A.P.Account Code Vol.III, a Divisional Forest Officer can disburse pay and allowances of self and his subordinate establishment, but can not pay the pay and allowances of another drawing and disbursing and controlling officer and his establishment.

3. Under Art 38 of the A.P. Finance Code Vol. I no Government servant can incur any item of expenditure from public funds unless the expenditure is sanctioned by a competent authority. Hence payment of pay and allowances etc., of the officer and staff whose continuance has not been sanctioned by Government is irregular.

4. Under local ruling 4 under Art. 257 of the A.P.A.C. Vol.III the cash book of the Divisional Forest Officer shall contain a detailed record of the daily transactions of his office. Recording of transactions of another drawing and disbursing officers in the cash book of one Divisional Forest Officer is therefore irregular.

5. As per Art. 257 of the A.P.F.C. Vol.I a Government Servant in Forest Department who is not in charge of the Divisional Office may be entrusted with sums of money for meeting the current expenditure, including contingent expenses. Hence payment of advances by one Drawing and Disbursing officer to another Drawing and Disbursing Officer to meet contingent expenses is also irregular.

6. In view of the above rule position, the drawing and disbursing officers should therefore avoid payment of advances to another drawing and disbursing officer, whatever may be the circumstances, as such action will not only amount to deliberate contravention of rules and statutory provisions, but also

result in misclassification and incorrect rendering of accounts to the Accountant General.

7. Of course there may be some instances, where the continuance of certain divisions might not have been received by the Drawing and Disbursing Officer beyond certain period sanctioned by Government. To obviate this difficulty the Government have already authorised the Chief Conservator of Forests to sanction the continuance of temporary establishment from 1 month and 3 months i.e., one month in the case of non-plan schemes and 3 months in the case of plan schemes. Hence the Officers concerned should initiate advance action and make all possible efforts to get the sanction of continuance and authorisation for cheque drawing powers, sufficiently in advance of irregular drawal funds from another drawing and disbursing officer may not arise. Hence the Officers are requested to desist from delisting the statutory provisions quoted above and scrupulously follow the above instructions.

The receipt of this circular may please be acknowledged in the preforma enclosed.

Sd/- A. Rama Krishna,
I/c. Chief Conservator of Forests.

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'Forest Division' means such area as may be declared by the Govt. or by such authority as may be empowered by the Govt. in this behalf, to be a 'Forest Division' for the purpose of A.P. Forest Act.

(Section 2 (d) of A.P. Forest Act).

'Forest Offence' means an offence punishable under the A.P. Forest Act or any rules made thereunder.

(Section 2(e) of A.P. Forest Act 1967).

'Cattle': under the provisions of A.P. Forest Act 1967, includes, Cows, Oxen, Elephants, Camels, Buffaloes, Horses, Mules, Asses, Pigs, Sheep, Goat etc.

(Section 2 a of A.P. Forest Act 1967).

"Owner" in relation to a forest includes a mortgagee with possession, lease, or other person having right to the possession and enjoyment of the Forest.

(Section 2 k of A.P. Forest Act 1967).

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Drift timber & Standard timber:- In the case of transport by water timber may get out of control and go a drift due to unforeseen happenings such as the sudden occurrence of flood or the raft getting broken due to its striking a bank or an island or due to the logs getting caught in "snags" in river beds. Further when the logs reach the catching places, some of them in spite of all care taken may go past then escape control and become a drift. If not "salved" in time such timber may ultimately find their way to the sea and get lost. Such timber whose movement is not under control is called drift timber and when such movement is arrested accidentally due to the timber getting washed up a bank or an island or entangled in a natural obstruction it is called as stranded timber. Driftwood includes, drift, beached, stranded buried or sunk timber.

(Vide Rule (2) of A.P. Driftwood Rules 1975)