

FOREST DEPARTMENT

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Ref.No.33326/80/N3,  
Dated: 3-3-1981.

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

Sri A. Ranakrishna, I.F.S.,  
Chief Conservator of Forests.

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CIRCULAR NO.7/81-N3.(ACCOUNTS) dt.3-3-81.

Sub:- Forest Department - Timely rendering of accounts to  
A.C. - Non-submission of schedules and documents.  
with monthly accounts - Common defects in accounts -  
Instructions issued - Reg.

Ref:-CCF's D.O.Lr.No.27122/79-N3, dated 6-4-1978.

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In continuation of this office D.O.Lr. cited and the instructions on accounts matters issued through various Chief Conservator of Forests Circulars (list enclosed) and other relevant instructions and with reference to instructions issued from time to time, impressing the need for submission of monthly accounts (F.A.VII) in complete shape along with all relevant vouchers and schedules, the following detailed instructions are issued.

As per local ruling under Art.282 to 297 of A.P.Accounts Code Vol.III, the Divisional Forest Officers should despatch the monthly cash accounts (F.A.VII) along with all relevant documents by Registered post so as to reach the Accountant General, Andhra Pradesh - II, Hyderabad on or before 10th of the succeeding month. In view of the practical difficulties experienced by the Divisional Forest Officers in obtaining the cash accounts from the Range Officers and the resultant delay in submitting the monthly accounts to the Accountant General, the Accountant General had agreed to receive the monthly accounts on or before 15th of the succeeding month to which the accounts relate subject to the condition that there shall not be any delay in submission of accounts to the Accountant General beyond 15th of the month (Vide Sr.Dy.Accountant General Lr.No.PAD.I/W-3/78-79/243, dated 2-3-1979). Accordingly, circular instructions were issued to all Drawing Officers in this regard (Vide CCF Circular No. 26/75 (Accounts), dated 6-3-1979) to submit their monthly accounts to the Accountant General not later than 15th of the succeeding month and report the fact to Conservator of Forests concerned who shall in turn submit a consolidated certificate each month in respect of submission of monthly accounts by the Divl.Forest Officers of his circle to Accountant General as per the certificate prescribed in Chief Conservator of Forests Ref.No. 72739/76-N3, dated 9-8-1976. It was also impressed on the Drawing Officers that any delay in submission of accounts to Accountant General beyond 15th of the succeeding month will entail serious consequences. As regard to by the Accountant General, the Government in their G.O.No.305/Finance and Planning (F.W.Accts.II) Department dated 21-11-1979 have issued amendment to local ruling to Article 282 to 297 of A.P.Accounts Code Vol.III, wherein the Government have extended the date of

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submission of accounts to the Accountant General to 15th of the next month and this amendment was brought into effect from 1-3-1980.

2. In spite of such clear and strict instructions from this office regarding submission of Accounts to the Accountant General by the specified date, it has now been brought to the notice of this office by the Accountant General that the following number of Forest Officers have rendered their monthly accounts to the Accountant General even beyond 20th of the next month.

1. Accounts for December, 1979 - 25 Officers
2. -do- January, 1980 - 19 Officers
3. -do- February, 1980 - 9 -do-

As a result, the accounts of 7 to 8 officers were excluded from inclusion in State Accounts. This clearly exhibits the casual attitude shown by the Drawing Officers towards rendering of monthly accounts to the Accountant General. Such a state of affairs is highly unsatisfactory and cannot be tolerated any longer. It is also found that the Drawing Officers are totally indifferent and un-mindful of commissions and commissions in monthly accounts in spite of repeated advice from this office to devote personal attention in this matter. There is every reason to believe that the Drawing Officers are not exercising proper control and supervision over the accounts branch of their offices.

3. It is once again emphasised and impressed on the drawing officers that they should see that the Range Officers render their accounts in complete shape to them by 5th of the next month by closing the accounts by the end of the month, in conformity with the Sub-Treasuries, they have sufficient time to verify the accounts in F.A.VII along with vouchers, documents etc. Hence, they should despatch the monthly accounts well in advance of the specified date so that, it should reach Accountant General on or before 15th of the next month at any cost. This date of receipt by the Accountant General cannot be relaxed. It is however, impressed on the Drawing and Disbursing Officers that the date of despatch by the Drawing officer is not the criteria but the date of receipt by the Accountant General on or before 15th of next month, which dead line, should be strictly adhered to.

4. The drawing officers should further note that chronic delays by the drawing officers shall be viewed seriously and disciplinary action will be taken against them. It is, however, brought to their notice that the some of the Officers who have chronically delayed their accounts to the Accountant General disciplinary action is being initiated against them. It is high time that the Officers should rise upto the occasion and see that the monthly accounts in complete shape reach the Accountant General by 15th of the next month positively without giving chance of complaint by the Accountant General.

5. Of late, the Accountant General has been very critical about the way, the accounts are rendered to the Accountant General's office. The Accountant General has been repeatedly pointing out that most of the officers are not submitting the



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monthly accounts in a complete shape in as much as they don't render vrs. schedules and other relevant statements, documents, which render it possible for the Accountant General to audit the accounts properly. A few of the important omissions and defects noticed in the accounts received by the Accountant General are enumerated below:-

1. Documents like Appendix I, schedule of remittances, G.P.F., Schedules, Loan recovery schedules CTRs and CTIs not enclosed to the accounts.
2. Differences exist between figures shown in cash accounts and the corresponding figures in the schedules of G.P.F. (II) Cheques (I) remittance and Appendix-I.
3. Headwar list not enclosed.
4. Schedule docket in prescribed form with certificate not furnished separately for D.F.O's sanction and sanction of higher officers and Government etc. References to sanctions are not furnished in the column prescribed.

The common defects usually noticed in the monthly accounts rendered by the drawing officers of Forest Department to the Accountant General and the procedure to be followed to avoid such lapses is furnished herewith separately. The instructions, the rules, the provisions of the Code and Manuals referred to therein may be kept in view while rendering the Accounts to the Accountant General. If these instructions are kept in view and the accounts are rendered to the Accountant General, on proper lines as per the guide lines given therein it is hoped that most of the defects and omissions in accounts can be avoided. A check slip to accompany the monthly account (F.A.VII) is enclosed herewith to facilitate the Drawing Officers to test check whether the monthly accounts rendered are correct and are in a complete shape with all required documents enclosed therein. It is however, impressed on the Drawing Officers that inspite of issuing such clear instructions, if the accounts rendered by them are found to be defective the matter will be viewed seriously and they will be liable for disciplinary action besides reporting the matter to Government.

The receipt of the Circular instructions may be acknowledged on the proforma given below.

Sd/- A. Ramakrishna,  
Chief Conservator of Forests.

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