

GOVERNMENT OF ANDHRA PRADESH  
FOREST DEPARTMENT

:: 261 ::

Ref.No.47146/79-N2  
Dated: 16.1.1982.

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

Sri Munawar Hussain, I.F.S.,  
Chief Conservator of Forests.

...  
CIRCULAR NO.1/82 (Accounts)

Sub:- Internal Audit on the Accounts of Divisions  
by the Accounts Officer-Review -Regarding.

It is brought to notice of this office by some Divisional Forests Officers and even Conservator of Forests that, the Accounts Officers concerned have already dropped such of the items of irregularities on which special reports are called for from this office. The procedure adopted by Accounts Officers in dropping by themselves, such items of irregularities for which special reports are called for by this office, is not correct.

As regards the items of irregularities on which special reports are called for from this office, the report should be submitted to this office, which will be received and dropped from this office only.

As regards other paras (of routine nature) the Divisional Forest Officers should submit their final replies to the Conservators of Forests concerned, who will in turn review the replies after obtaining the remarks of Accounts Officers concerned and drop the paras wherever they are satisfied about replies of the Divisional Forest Officers. Hence, the Accounts Officers are expected only to offer their remarks on Divisional Forest Officer's replies and the Conservators of Forests are expected to review the replies and drop the paras, whichever, are considered satisfactory. However, during their inspection, if the Accounts Officers notice that defects and omissions pointed out earlier in their inspection notes are rectified, they may delete or omit them from their Inspection Notes. After Inspection Note has been communicated to Divl. Forest Officer and Conservator of Forests concerned, the Conservator of Forests is only competent to drop such paras after obtaining the remarks of Accounts Officer, but the Accounts Officer cannot himself drop the para.

Further, as regards the items of irregularities for which special report is called for from this office, the Accounts Officer concerned can only offer his remarks on such items based on his subsequent inspection, if any, but Accounts Officers remarks are not final unless they are reviewed and dropped by the Addl. Chief Conservator of Forests (in charge of Accounts).

All Forest Officers and Accounts Officers are requested to scrupulously follow the above instructions. They are requested to acknowledge receipt of these instructions.

Sd/-S. Raghavan,  
Addl. Chief Conservator of Forests (WL&A)

KSA\*/