

Government of Andhra Pradesh
Forest Department

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Ref:No;53164/81-N3,
dated: 27.1.1982.

Office of the Chief Conservator of
Forests: Andhra Pradesh: Hyderabad

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

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CIRCULAR NO.11/82-N3(Accounts)

Sub:- Forest Department - Accounts - Payment of
advances on Hand Receipts reference to
Item No., Page No., of A.R. ledger in hand
receipts - Instructions - Regarding.

Ref:- A.G's Lr.No.FAD.I/Genl/81-82/353, dt.16.10.81.

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It is brought to the notice of this office by the Accountant General, frequently that some of the Drawing Officers of the Department are not maintaining A.R.Ledgers in Form 4 of A.P.Account Code Volume III, and that some drawing officers are not sending Appendix-I along with the cash accounts of the month and even if it is sent, it is not being sent properly.

2. It is the responsibility of drawing officers to see that the A.R. advance paid to the subordinate officers (Disbursing officers) under their control are properly accounted for, as has been provided under Article 257 of A.P. Finance Code Volume-I. Unless A.R. ledger is maintained in the proper proforma and posted up-to-date, it is not possible to prepare and furnish Appendix-I along with the F.A.VII. Hence the importance of A.R. Ledger and submission of Appendix-I along with the F.A.VII, needs no emphasis. With a view to have effective watch and adjustment of advances paid from time to time to the subordinate officers, the drawing officers should see that the A.R. Ledger in Form F.A.4 of A.P.Account Code Volume III is maintained properly and posted up-to-date.

3. Under item VII " Forest Advances" in the note accompanying Circular No.7/81-N3 (Accounts) dated 3.3.1981, guidelines have been issued for proper accounting of advances in A.R. ledger and Appendix I of F.A.VII.

4. It is also brought to notice that drawing officers are paying forest advances to the subordinate officers working under their control by obtaining hand receipt on Form F.A.4, but no reference of item no, page No. of A.R. ledger is indicated on the hand receipts, due to which, it is found difficult to verify the adjustment of advances paid from time to time, with reference to vouchers produced. Hence it is impressed

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