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.

## 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/Gen1/81-82/353, dt.16.10.81-

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 for 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.
- J. 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 than time, with reference to vouchers produced. Hence it is impressed

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on drawing officers that while making payment of A.R. advances to the subordinates, reference to the relevant item No./ page No., of the Register of A.R. advances should also be noted in the Hand Receipt (Form No.F.A.4) before Hand Receipts are passed for payment, to ensure effective watch on the adjustment of advances paid from time to time by the drawing officers, in their A.R. Ledgers and also to have proper link of Hand Receipt with particular item of A.R. Advance in the A.R. Ledger.

- The Drawing Officers are requested to follow the above instructions sarupulously without inviting any complaint from the Accountant General in this regard.
- 6. The officers are requested to acknowledge the receipt of this circular on the proforma given below:

Addl.Chief Conservator of Forests.

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## DEPARIMENTAL TEST- OFFICE PROCEEDURE & ACCOUNTS DEFINITIONS

MILEAGE ALLOWANCE: - is an allowance calculated on the distance travelled which is given to the cost of a particular journey.

(Rule 18, of A.P. T.A. Rules)

PUBLIC CONVEY AN CE: means a train or other conveyance which plies regularly for the conveyance of passengers, but does not include a taxi car, hackney carriage or other conveyance which is hired for a particular journey.

(Rule 2(viii) of A.P. T.A. Rules)

TRAVELLING ALLOWANCES: - means an allowance grants to a Government servant to cover the expenses
which he incurs in travelling in the
interests of the public service.
(Rule 2 (b) of A.P. T.A. Rules)