

FOREST DEPARTMENT

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Office of the Prl.Chief Conservator of
Forests, A.P. Hyderabad.

Sri K.V.S.Babu, IFS.,
Prl.Chief Conservator of Forests &
Ex-Officio Secretary to Govt.(Forests)

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CIRCULAR NO. 13/87

Sub: FOREST DEPARTMENT - Sanction of estimates and execution
of works by the Departmental Officers - irregularities
noticed in audit by the Accountant General, Andhra
Pradesh-II - instructions for remedial measures issued-reg.

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It has been brought to the notice of the Principal Chief
Conservator of Forests that irregularities are being committed in the
sanction of estimates and execution of works particularly buildings
and roads works by the departmental officers. The audit party of
Accountant General, Andhra Pradesh-II have listed the following
irregularities to have been found as common in their audit inspections.

1. Many building works were sanctioned only to the extent of
funds allotted for the year and unfinished portions were
sanctioned as spill over works or independent works of
the subsequent year although they form part of the same
building work or road work to avoid sanction by higher
authorities.
2. Specific sanctions are not being obtained from the
Conservator of Forests/Chief Conservator of Forests/
Government for the building and road work taken-up although
the total cost of such work was beyond the competence of
the Divisional Forest Officer. Budget provision made in
each year as per the requisitions made in the P.O.P. were
treated as sanctions for execution of works.
3. Materials like cement, steel etc. are sanctioned separately
as individual works although they essentially form part
of the works.
4. While sanctioning spill-over works, the expenditure
incurred earlier on the work was not taken into account
for the purpose of revised sanction for the total amount
of expenditure although such sanction is requested to be
obtained as per article 162 of A.P.Financial Code
Volume-I.
5. Residential buildings, office buildings are constructed
without specific sanctions by the Government. The
special funds like D.P.A.P., N.R.E.P. etc. were diverted
for this purpose and constructions were done as seed
stores/godowns etc.
6. Compound walls to Residential buildings were constructed
without Government's sanction in contraventions of the
provisions of Article 185(B) of Andhra Pradesh Financial
Code Volume-I.

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7. The cost of wood (notional value) obtained from forest areas was not taken into account although the cost of which is substantial and the inclusion of the cost of such wood would require the sanction to the work by higher authorities. If the notional cost of the forest wood utilised is not taken into account, the capital cost would be under valued to that extent and rent recovering from the Government servants occupying the same would be less.
8. In correct preparation of data for purpose of estimates of works for sanction:
 - a) Extra percentage for tribal/Municipal/Industrial areas provided for in the schedule of rates are to be allowed as items categorised as "labour" such extra percentages on items categorised as material are not admissible. They were allowed on lead charges by lorries.
 - b) S.S.R. applicable for works to be executed after 1st July each year were allowed even in respect of works completed by 30th June, last.
 - c) Well excavation rates were adopted for the excavation of cattle ponds instead of normal excavation rates of S.S.R.
 - d) prescribed deductions are not made from the rates for excavation of wells exceeding 3 Mts. in diameter.
 - e) in correct additions of 50% to the basic rate of earth work excavation was made for digging of cattle proof trenches not conforming to the narrow excavation.
 - f) Handling charges were allowed in the data of the estimate in addition to lead charges.
 - g) leads for stone/etal are to be allowed from approved quarries. But different leads were allowed for the same category of store for different size of metal.
9. Works left over by one agency were entrusted to different agency at rates higher than those of earlier agency on the basis of three quotations obtained.
10. Method of payments for works done:

Payments for work done in almost all the cases were made in cash by Range Officers from the advances drawn from the Divisional Forest Officers cash payment are generally prohibited beyond Rs. 10/- as per the rules of the Government. There is no system of recording of measurements of works at convenient intervals and bill amounts worked out and submitted to the Divisional Forest Officers for payment by cheques. The sub-works were split up and cash payments made for amounts not exceeding Rs. 1000/-. The system of making cash payment has generally to be avoided in principle.

11. Passing of bills by Forest Range Officers:

- a) the reference to cash book voucher is not noted in the measurement book for verification.
- b) The measurements recorded in M.Bs. are not scored out after payment.
- c) In the case of final payment to the contractor, the acknowledgements were not qualified with the addition in full settlement of all demands".

The irregularities enumerated above are of serious consequence for the successful completion of the works duly protecting the interests of the departmental funds. Therefore the following instructions are issued item-wise for the guidance of all the officers connected to the sanction of estimates and execution of works in the department.

1. The powers delegated under section-72 of A.P. Forest Code and part-IV of Appendix-12 of A.P.F. Code-VI as amended from time to time should be strictly followed in the matter of sanction of estimates. No single work should be allowed to be split for avoiding sanctions from higher authorities. Any cases of breach of these rules will be dealt with very seriously and the concerned officers will be made personally responsible for such irregularities and action taken.
2. Mere availability of provision for any work in the P.O.P. Budget is not adequate to execute the work. Proper estimates for each such work within the budget provision are to be sanctioned by the competent authority before the works are taken up for execution. Even in cases where proposals are submitted to the Government and sanction is awaited, but works are ordered to be taken-up proper estimates are to be sanctioned by the competent authority before works are taken-up for execution.
3. For the purpose of determining competent authority for sanction of any estimate, all materials labour etc. should be considered. Sanctioning separate estimates for materials and labour etc. amounts to violation of relevant rules governing the sanction of estimates. As such the officers are requested to see that there is no breach of these provision in actual practice.
4. While sanctioning spill-over works also, for the purpose of deciding competency of sanction, the entire expenditure on the whole work is to be taken and estimates sanctioned by the competent authorities.
5. Diverting funds from one item to the other should be done only by the competent authority before it is sanctioned and executed. The officers concerned should be made personally responsible for unauthorised diversion of funds and constructing buildings for residences and offices under different schemes like N.R.E.P., D.P.A.P. and serious action taken against them.
6. The provisions contained in article 185(b) of A.P.F. Code Vol.I should be strictly followed in the matter of construction of compound walls to the residential buildings.
7. The cost of wood also should be included in the estimates for construction of buildings and total amount considered for deciding competent authority to sanction estimates. For all works proper estimates are to be sanctioned by the competent authority before works are executed.
8. The P.W.D. S.S.R. for building and road works and F.S.R. for forestry operations should be strictly followed. In the preparation of rates and working out datas, the instructions given in the relevant S.S.R. should be

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strictly followed. In the matter of doubts, clarifications should be obtained from the concerned officers who fixed the S.S.R./F.S.R. and rates decided on the basis of clarification. For any mistakes in the data or rates the concerned officers who submitted the estimate and the D.M. who sanctioned the estimate as per S.S.R./F.S.R. are to be made personally responsible and drastic action taken against them for any excess over payments.

9. Before fixing an agency for execution of any work, adequate steps should be taken to protect the interests of department and no room should be given for such re-occurrences in future.
10. Payments of bills should be regulated under the relevant rules section-144 of A.P. Forest Code. There should be no violation of rules in this regard. As far as possible cash payments should be avoided and payments through cheques made.
11. The Divisional Forest Officers should issue strict instructions to the Range Officers to maintain M.Bs. and cash books as per the instructions contained in the relevant codes. The Divisional Forest Officers also should ensure that all vouchers and cash accounts which are not containing adequate details required under rules should be rejected. For any omissions and commissions in this regard the Divisional Accountant should be made personally responsible and action initiated against him.

It is once again impressed that the irregularities pointed-out by the audit party of the Accountant General, Andhra Pradesh-II are of serious nature and as such the Conservators of Forests and Divisional Forest Officers are requested to see that no such irregularities occur in the future.

Further the attention of all officers concerned is invited to Chief Conservator of Forests, Circular No. 18/86-M3 dt.25.8.83 wherein it was informed that no works should be taken-up without sanctioned estimates. In spite of these instructions it is noticed through audit reports that several estimates are pending in the Divisional Forest Officers without sanction failure to follow these instructions will entail disciplinary action against all concerned.

PUSHP KUMAR,
CHIEF CONSERVATOR OF FORESTS (M).

To

All officers in the Distribution list-A.

Copy to circular stock file.

(5) copies to the Chief & Accounts Officer with references to U.O. Note No.30939/87-N1, dt.3.6.87.

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/t.c.b.o./

3d/- HEAD DRAUGHTSMAN

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