

Ref.No.82826/88/N1,
Dated:3-11-1988.

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 Government(Forests).

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(CIRCULAR NO.10/88).

Sub:-Losses-Fraud-Misappropriation-Regarding
Reporting of losses-First information-Report
to Accountant General-Regarding.

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During the Audit Committee Meeting the Deputy Accountant General has pointed out that Departmental Officers are not furnishing 1st information report in respect of losses, Fraud, Misappropriation etc. to Accountant General as required under Article 294 of A.P. Financial Code. He has pointed out in respect of several cases of losses, Misappropriation etc. detected in the Department he has not received 1st information and the Dy.Accountant General has suggested to issue suitable instructions in this regard to all Departmental Officers.

The attention of all Conservators of Forests and Divl. Forest Officers is invited to Article 294 and 300 of A.P. Financial Code Volume I, wherein detailed procedure to be followed in respect of reporting losses or defalcation of public money, stamps, opium, stores or other moveable and immoveable property etc. is indicated. According to Article 294 of A.P. Financial Code volume I, when it appears to the Head of the office prima facie that there has been any such occurrence which concerns his office of in which a Government servant subordinate to him is involved he should send a preliminary report immediately to the Accountant General and through the proper channel to the Head of the Department. On receipt the information the head of the Department should report the matter to the Government without delay. These reports should be sent even when the person responsible for a loss has made it good. Reports regarding a loss by way of damage to immoveable property belonging to Government should be sent to accordance with the special provisions of Art. 299.

The preliminary report to the Accountant General may be either a copy of the report to the Head of the Department or relevant extracts from it showing so far as information is available at the time, the exact nature of the defalcation or loss and the circumstances which made it possible.

All the Conservators of Forests and Divisional Forest Officers, Working Plan Officers, State Silviculturist Forest Utilisation Officer are requested to go through the above rule position and see that the preliminary

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reports are sent to Accountant General without delay immediately whenever a defalcation or loss of Public moneys are noticed by them. Failure to implement the above procedure if brought to notice of the Principal Chief Conservator of Forests, the concerned Divisional Forest Officer or Conservator of Forests is liable for disciplinary action.

The Accounts Officers attached to Circles also should ensure during the course of Internal Audit of a Division that preliminary report as required under Article 294 sent to Accountant General in respect of defalcation or loss occurred in the Division and if they notice that no such report sent to Accountant General, they must bring it to the notice of Chief Conservator of Forests in their monthly D.O. reports.

The receipt of this circular may be acknowledged at once.

Sd/-Pushp Kumar,
Chief Conservator of Forests (M).

To
All Officers of Distribution List 'A'

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