

Ref.No. 2118/89-N1. Office of the Prl. Chief Conservator
Dated: 17th Jan. 1989. of Forests, Andhra Pradesh, Hyderabad

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

CIRCULAR No. 2/89 (Accounts)

Sub:- FOREST INSPECTION PARTIES - Delay in furnishing replies to C Half Margins and keeping the records and Registers upto date at the time of local audit by the Accountant General's Audit party- Instructions - Issued.

Ref: 1. This office Lr.No. 129929/P4-G1, dt. 9-11-1984.
2. This office Lr.No. 6614/87-G1, dt. 4-2-1987.
3. Accountant General's Lr.No. P4-I/89/442,
dated. 3-1-89.

In this office reference 1st cited and 2nd cited, all the Drawing Officers were requested to furnish replies to all Half Margin issued during the local Audit in time and that the replies in respect of outstanding paras of previous inspection Report should be kept ready on the first day of inspection itself, to enable the inspection officer to review the settle them on the spot. All the records and registers be made upto date as desired by Accountant General's Audit party.

Besides it is also seen that in the intimation letter of Accountant General's Audit party issued one month in advance to the concerned Divnl. Forest Officers itself the Accountant General request the Divnl. Forest Officer to be present on the last day of the inspection to discuss the important points if any and to clear off the doubts and drop the objections made in the paras.

The Accountant General A.P. II Hyderabad has brought to the notice of this office in the letter 3rd cited that during the stay of (10) days to conduct the local audit of social forestry Division Nellore the replies for half margins issued from the Audit party were furnished on the last day of the audit by the Divn. and that the Divnl. Forest Officer, Social Forestry Nellore was not available during this period.

The officers should note that the delay in replying to half margins issued by the inspection parties of the account-ant General's Office and non-production of records to them is a serious irregularity and the persons responsible will be liable for suitable disciplinary action.

All the Drawing officers are, therefore requested to furnish replies to all half margine issued during local audit including replies in respect of outstanding paras of previous inspection reports ready on the first day of inspection itself and produce records and registers making them upto date as desired by the Accountant General's Audit party. The officers concerned should ensure and make it a point to be present on the last day of inspection without fail.

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The Accounts Officer concerned should also be present on the last day of the inspection of the division and that the replies to half margin issued by Accountant General's Audit party should be in full shape and noreply of interim nature is to be provided to the Audit parties. The should participate in the final discussions to convince the Audit party and get the paras dropped.

This circular instructions issued should be followed scrupulously and should be given for complaint by the Accountant General's Audit party in future.

The receipt of this reference may be acknowledged by return of post.

Sd/- PUSHPKUMAR,
CHIEF CONSERVATOR OF FORESTS(M)

Rc.No. 83957/88/
Dated: 3rd March, 1989. Office of the Pril. Chief Conservator of Forests, Andhra Pradesh, Hyderabad.

Sri. K.V.S. Babu, IFS,
Pril. Chief Conservator of Forests, &
Ex.Officio Secretary to Government (Forests).

CIRCULAR NO. 3/ 89/12 (Accounts)

Sub:- INTERNAL AUDIT - Irregularities in Accounting procedure - resulting into Missappropriation of Govt. Money Supervision of Accountant work by Dival. Forest Officer, Superintendent Concerned -Further-Instructions - Reg.

Ref:- Chief Conservator of Forests Circular No.1/81/N3, (Accounts) dt. 3-3-1981 vide CCF.Hyd.Rc.No.33826/80- dated 3.3.1981.

It has been brought to the notice of this office, that the supervisory staff in the Divisions and the Circle are not paying attention to the work of the Accountants attached to the Divisions and Circle. Consequently several irregularities are being noticed in the accounts besides misappropriations of Government money. The Superintendent of the office who is functioning as ministerial head do not exercise control over all work in the office.

In view of the position observed in internal audit, and recurrence of serious financial irregularities, it is decided to adopt an untform procedure in all the Divisions in the entire state and it is hereby ordered that all files including the works of accounts branch shall be supervised scrutinised by the Superintendent head of the Office before they are put up to divisional Forest Officer for his approval.

These instructions should be followed scrupulously and any violation will be viewed with serious displeasure.

The receipt of this circular may be acknowledged on the proforma given below.

To
All the Officers as per Distribution list 'A'.
Sd/- Pushp Kumar,
Chief Conservator of Forests(M)