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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)