

GOVERNMENT OF ANDHRA PRADESH
FOREST DEPARTMENT

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Rc.No.25993/96-R2(ii),
Dated: 29-4-1997.

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

Sri S.D. Mukherji, IFS.,
Prl. Chief Conservator of Forests

C I R C U L A R No.3/97

Sub:- Reconciliation of the Departmental figures with those booked in A.G.'s records quarterly reconciliation - Proposing transfer entries - incurring of expenditure without provision etc., - Circular instructions - Issued

Ref:- DAG (Accts.) O/o. the A.G. (A&E), AP., Hyd. D.O.Lr.No.FAC/III/96-97/10, dated 7-4-1997.

In the reference cited, the Deputy Accountant General (Accts.) Office of the Accountant General (A&E), A.P., Hyderabad has observed that the Circle staff deputed by each Circle for reconciliation of departmental figures with those booked in Accountant General's records are reconciling the figures for every quarter and handing over the variation statement. The Director of Accountant General has also observed that there are lot of variations noted from one sub-detail head to another and the Divisions are incurring expenditure under such detailed heads, which either do not appear in the budget or under which there is no provision. Actually the sub-detailed head is not existing in the budget.

The Deputy Accountant General has also pointed out that even if the sub-head or detail head is shown in the budget there will not be any provision under some of them in the budget. The reasons for transferring the amount from one major/minor/sub-head to another are also not being shown in the remarks column of the variation statement, no authority or Government orders in support of their transferring the amounts to other heads or minor head or sub-head is being furnished.

The Deputy Accountant General has also pointed out that in future the requests for transfer of expenditure without indicating the reasons would not be entertained as there scope for un-authorised re-appropriation without prior sanction from competent authority.

Instance have also come to the notice of this office that Conservators of Forests/Divisional Forest Officers are booking expenditure indiscriminately unauthorisedly and coming up for ratification orders later on.

In view of the observations made by Deputy Accountant General the following instructions are issued for ensuring strict implementation and compliance.

1. a) The 'R' and 'V' sections of office of the Prl. Chief Conservator of Forests, A.P., Hyderabad shall distribute and communicate the Non-Plan budget to Conservators of Forests clearly indicating the head of Account to which the Government has provided the budget.
- a) The 'E' Section of office of the Prl. Chief Conservator of Forests, A.P., Hyderabad shall distribute and communicate to the Conservators of Forests Plan budget viz. State Plan, World Bank A.P. Forestry Project, Centrally Sponsored Scheme (100%, (CSS) State share and Central shares clearly indicating the sub-head/sub-detailed head to which the Government has made available the budget.
2. The Conservators of Forests/Divisional Forest Officers shall incur expenditure under those sub-heads/sub-detailed heads where the allotment of funds are made by this office.

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4. The Conservators of Forests/Divisional Forest Officers shall not show any expenditure under sub-head/sub-detailed heads where funds are not provided.
5. The staff, those deputed by Conservators of Forests shall reconcile the figures with provision and come and prepare variations (TES) where mis-classifications occurred and handover a copy of the same to Accountant General and to this office also.
6. The staff, those deputed by Conservators of Forests shall indicate the reasons for transferring the amount from major, minor, sub-head to another head in the remarks column of the variation statement. They shall also quote the authority or Government Orders in support of their transferring the amounts to the heads or minor head or sub-head.
7. No expenditure shall be incurred un-authorisedly and without prior sanction from the competent authority.
8. The figures shown under various sub-head/sub-detailed heads in their F.A.VII shall strictly be depicted same figure in the monthly progress reports.
9. Any expenditure which is incurred over and above the budget provision, incurred without provision, incurred without any sanction or authority shall be treated as un-authorised expenditure.
10. No request for ratification of such un-authorised expenditure shall be entertained later on and shall ordered for initiation/recovery proceedings apart from initiating disciplinary action.
11. The Conservators of Forests shall make special mention of this details in the inspection reports of Circle office.

The receipt of this Circular may please be acknowledged by return of post.

Sd/- S.D. Mukherji,
Pr. Chief Conservator of Forests

To
All the Conservators of Forests,
All the Divisional Forest Officers.

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(3) 3. The CF / DFO shall not show
any Exp. under sub-head / Detailed
where Funds are not provided.