

Shri. S. K. DAS., I.F.S.,
Principal Chief Conservator of Forests.

CIRCULAR No.5/2005/N2

The government have issued orders vide G.O.Ms.No.60 Fin. & Plg. Department, dt: 30-02-2001 introducing the LOG system and extending the pay and Accounts Officer system in Forest Department w.e.f. 01-04-2001. Instructions were issued in G.M.No.2789/ F3 (2)/2003-1 Fin (W&P) Department dt: 14-08-2003 to the effect that the Divisional Forest Officers will render the cash book extracts along with the vouchers in originals pertaining to the period up to 20th of a given month to the Pay and Accounts Officers, by 26th of the month every month except for March. The cash accounts for the month of March shall be closed on 31st of the month and shall be rendered to the Pay and Accounts Officers/Asst. Pay and Accounts Officers on 31st it self,

However, instances have come to the notice of this Office that, the monthly cash accounts are not being rendered to the Pay and Accounts Officers in time. The entire procedure/system has been discussed in the meeting of Accounts Officers held in this office on 25-04-2005. The Accounts Officers have pointed out that, the Forest Range Officers are closing their cash accounts on 20th of the month and rendering their cash accounts to their Divisional Forest Officers/Dy. Conservators of Forests as late as on 26th of the same month, and that the Divisional Forest Officers and the Division Accountant or the Division Superintendent are not left with any time for scrutiny of the vouchers received from the Forest Range Officers.

As per the Section 89 of the A.P. Forest Department Code, the Accounts Officers have been entrusted with the duty of pre post audit of the cash accounts of the Ranges and Divisions every month and a time bound monthly programme is communicated to all the Accounts Officers for taking up of the pre-post audit of the vouchers of Ranges and Divisions in a given month. The Accounts Officers have pointed out in the meeting that the vouchers and accounts are rendered to the Pay and Accounts Officer by 26th of the month and that when they go to the Divisions for pre-post audit of the vouchers, the vouchers are not received from the Forest Range Officers, and therefore they are not in a position to verify the vouchers.

After detailed discussion in the meeting a way out of this problem has come out with the proposal that if the Forest Range Officers render the cash accounts to their respective Divisional Forest Officers every week, the Accounts Officers/Divisional Forest Officers/Superintendent (Accts) will get time to verify the vouchers physically.

In view of the above, all the Conservators of Forests and Divisional Forest Officers are hereby requested to ensure that the Forest range Officers render the cash accounts along with the vouchers weekly every month. The Forest Range Officers shall render their vouchers to the Divisional Forest Officers on every Monday without fail.

The instructions shall be followed scrupulously. The Accounts Officers are requested to report to the Chief Accounts Officer by FAX with a copy to the concerned

Conservators of Forests and Divisional Forest Officers, the instances, when they are not provided with the vouchers and necessary records for pre-post audit.

The Divisional Forest Officer/Dy. conservator of Forests shall close their cash accounts on 20th of the month and after thorough scrutiny at Division level, render the accounts to the concerned Pay and Accounts Officer/Asst. Pay and Accounts Officer by 26th of the month without any deviation.

These instructions shall come into force immediately.

Sd/- (**S.K.DAS**),
Principal Chief Conservator of Forests