

Copy of Circular No.6/84 on B2-05434/84 dt.6-2-1984 from the Chief Conservator of Forests, Trivandrum to all Conservators of Forests, Divl. Forest Officers & All Sub-officers, etc.

Circular No.6/84

Sub:- Accrual of work advance as outstanding against Range Officers – Measures against procedure to be followed.

It has come to the notice of this office that in various divisions huge amounts advanced to various Depts. Works are still shown as 'Outstanding' against the Disbursing Officers pending adjustment of the vouchers in accounts. Strangely enough, the some Divisions at least such outstanding are exhibited in the Division Accounts as Range Cash balance. This is highly irregular and has to be stopped forthwith. In the former case outstanding can be generally grouped as follows:-

1. Vouchers of completed works are pending adjustment for want of estimate sanction or for want to sanction of the rates from the competent authority.
2. Vouchers are pending adjustment for want of sanction of the work and allotment Of funds under the appropriate head of Account.
3. Disallowed amount in various Vouchers.

Out of the above, outstanding under items 1 & 2 are abnormal in some of the Divisions. So also, in the case of item 3, the instructions issued for the recovery of the amount from those responsible have not been observed properly resulting in a peculiar situation of claiming of the amount from those concerned on the eve of their retirement date, in the form of charge memo.

Taking into consideration the above aspects of the issue, the following instructions are issued.

All the Divl. Forest Officers and Asst: Conservators of Forests in charge of various works in the Department are hereby directed that no works are taken up for execution in anticipation of sanction of work/estimate/fund under the particulars head of account or accounts except in very exceptional cases. In other words, the officers who issue cheques for advances for works should satisfy themselves, (i) that there is specific sanction for the works; (2) that the estimate for the work has been sanctioned by competent authority, & (3) that there are adequate funds under the appropriate head of account. If any advance is given without observing the principles, the Officers who issue such advances will have to answer for the irregularity and will be held personally responsible for the amount found unadjusted later. They will also be liable for the misuse of powers vested on them in drawing cheques.

It is also imperative that except in emergency cases superior officers should not ask Rangers to take up works which are not provided in the Plan of Operation. If

however, any works cannot be deferred and have to be taken up on an emergency basis, it is the responsibility of the Divl. Forest Officer/Asst. Conservator of Forests/Conservator of Forests concerned to see that proper sanction is obtained and special funds are provided for such works before their execution. The delay in sanctioning estimates by the sanctioning authority is found to be one of the reasons for the delay in adjusting vouchers. The following guide lines are issued for strict compliance by all.

- (a) Soon after the finalization of the Plan of Operation for the succeeding year, the extracts of the works included in the Plan of Operation may be forwarded to the respective Range Officers, who should immediately prepare estimates for all the works consistent with the approved schedule of rates and forward the same to the concerned Divl. Forest Officer/Asst. Conservator of Forests who in turn after checking or making necessary alterations or modifications should submit them to the higher authorities duly observing the financial powers.
- (b) The Sanctioning authorities (Divl. Forest Officer/Conservator of Forests/Chief Conservator of Forests) should communicate their orders on all the estimates within 15 days from date of receipt. If any addl. Details are required the authority concerned should within 5 days of receipt, convene a Meeting of the Officers concerned and decide the issue on that basis.
- (c) In any case all the estimates for works during the year must be sanctioned by the sanctioning authorities before the close of April, subject to availability of funds, no work will be got executed anticipating sanction of rate/estimate/funds.

So also, if any revision of estimate is required, the sanction for the same should be obtained then and there. The time schedule fixed above should be scrupulously followed and the persons responsible for the delay at every stage will be held responsible for the non-execution of the work and the consequent loss to Government.

Another point is the delay in adjusting the vouchers in accounts in the Division Offices rendering it difficult to find out and recover the disallowed items from those responsible in time. The Officers who issue advances for works are responsible for adjustment of the expenditure properly in time in the Divl. Accounts. The Divl. Forest Officer/Asst. Conservator of Forests will see that the vouchers are sanctioned and the expenditure booked in accounts within a fortnight from date of rendering the accounts by the Range Officers. If any Clerk/Head Accountant/Manager is found non-co-operative in doing the work properly and promptly, the person at fault should be taken to task immediately, by taking suitable disciplinary action of deemed necessary.

The disallowed amount in vouchers should be properly booked under 'Misc: Advances' and the recoveries made promptly. It should not be clubbed with "Forest Advances". The Head Accountant/Manager who is the custodian of Divl. Accounts should review their accounts in hand and rectify mistake if any crept in the accounts by making necessary entries and the correct figures under each head worked out and kept. The Head Accountant/Manager should be held responsible for ensuring sustained follow

up action for the prompt recovery of disallowed amount in vouchers as per rules. If the disallowed amounts are not remitted by the Officers concerned and if it is found abnormal and cannot be recovered from his salary within a short period of one year action should be initiated by the Divl. Forest Officers promptly to proceed against those officers to make good the amount either under R.R. Act or under the P.A. Act. The receipt of this Circular will be acknowledged.

Sd/- for Chief Conservator of Forests, (Dev)

Endt on HA-2543/84 dt. 1-3-1984.

Copy to Sections: ML/VC/CH/TR/A1/C4/D1/D/R/A2/Jr.Supdt./Sr.Supdt.
Adm. Asst./Consr. Of Forests for information.

Central Circle Conservator's
Office, Trichur-20.

For Conservator of Forests