**GOVERNMENT OF ANDHRA PRADESH**

**FOREST DEPARTMENT**

|  |  |
| --- | --- |
| Rc.No.12345/13/CAMPA-II/1, Dated:18-7-2013. |  O/o Prl. Chief Conservator of Forests(HoFF), Aranya Bhavan, AP., Hyderabad – 500 004 |

Sri B.S.S Reddy, I.F.S.,

Prl. Chief Conservator of Forests

(Head of Forest Force)

\*\*\*

**Circular No: 2 /2013/CAMPA-II/I**

Sub:- AP State CAMPA – Internal Audit of CAMPA Accounts – Random

Inspection of CAMPA Accounts for the year 2012-13 by the team headed by APCCF (CAMPA), O/o PCCF (HoFF), Hyderabad – Certain omissions noticed – further instructions issued - Regarding.

Ref:- 1. Manual of guidelines and accounting procedure on works relating

 to AP State CAMPA – issued during 2010.

2. PCCF (HoFF),Hyderabad Rc.No.5522/2010/CAMPA, Dt:18.09.2010.

3. PCCF (HoFF),Hyderabad Rc.No.5522/2010/CAMPA, Dt:26.02.2010.

4. PCCF (HoFF),Hyderabad Rc.No.5522/2010/CAMPA, Dt:28.04.2011.

5. PCCF (HoFF),Hyderabad Rc.No.5522/2010/CAMPA, Dt:08.06.2011.

\*\*\*

The AP State CAMPA Scheme is being implemented in the State from 2009-10 onwards. In this regard vide reference 1st cited a booklet of comprehensive guidelines were issued to all the Divisions / Circle offices for maintaining various records and procedures for adopting to ease the task of the Field Officers while executing the works under CAMPA Scheme.

In the references 2nd & 3rd cited, a format was issued to all the Accounts Officers for conducting Quarterly Internal Audit of CAMPA Accounts along with the list of registers to be verified during the Internal Audit.

Further, instructions were also issued vide reference 4th cited to all the Field Staff with regard to the preparation of FA-IXs / LOPs, scrutiny by DFOs concerned, preparation of 14(b) Proforma, and rendering accounts for audit, as is being done in all other schemes, to the AG. Instructions were also issued to all the Addl. Principal Chief Conservator of Forests / Chief Conservators of Forests /Conservator of Forests implementing CAMPA, to submit division wise FA-IX and LOPs by 15th of every month duly verifying the same along with certificate of verification to this office.

In this regard, during the Internal Audits conducted by various Accounts Officers of all the Circles from 2009-10 onwards till 2012-13 and during random inspection of certain Divisions by the Team Headed by APCCF(CAMPA) the following discrepancies were noticed.

1. Abnormal delay in sanction of estimates.
2. Estimates not being sanctioned component wise.
3. Splitting of vouchers for payment for work done (to avoid taxes).
4. Cash payment made beyond Rs.5000/- which is against Codal provisions.
5. Not recording the MB.No. and Page No. on the vouchers.
6. Huge amounts being deposited in VSS accounts instead of depositing the same after completion of works, after getting the M-Book recorded statement, VA-6 (voucher from the VSS) from the concerned FRO.
7. Date of recording and check measurement not properly recorded in certain M-Books.
8. In certain M-Books, dates of recording, check measuring and test checking are found to be the same, which is usually is not the same date but atleast on two different dates.
9. In some cases recorded as “check measurement done”, however no signatures of recording officers noticed with date.
10. Test checking found to be not done, in certain M-Books though recorded and check measured by the competent authorities.
11. Details of designation of Officers who recorded, check measured are not available in certain M-Books.
12. Contractor’s signature with recording that he is satisfied with the recorded measurements is not found in certain M-Books.
13. Voucher Nos. are not recorded in the M-Book after payment.

Contd.Pg.No.2…

:: 2 ::

1. In certain M-Books, instead of recording actual work done measurements the estimate item as per the sanctioned estimate is recorded in the M-Book as it is.
2. Recording of plantation watchers is not done monthly in the M-Book but recorded for several months together at one place.
3. Diesel bills of vehicles are not cleared regularly. Payments are being made once in 3 to 4 months where as they have to be cleared every month.
4. Abstract of the diesel consumed / distance travelled is not being recorded in the Log books of Vehicles.
5. In some cases POL consumed is crossing the limit of 160 Litre per month prescribed.
6. Communication charges are not being paid regularly every month to the field staff.
7. Movement registers for protection watchers of base camps and strike forces are not being maintained and updated regularly.
8. No officer above FSO is cross checking the movement registers regularly or periodically. As verified, certain FROs are not even checking the Movement registers atleast once in a month on a particular day and the registers should be verified by the senior officers during their field visits.
9. Certain Plantation journals are not having the initials of the competent authority regarding the site selection and soil suitability.
10. Replies to the senior officers inspection notes are not placed in the journals and some plantation journals do not have any inspection notes of any officer.
11. Approved Range APO and monthly phased programme Component and Item wise is not available with the FRO’s.
12. Huge amounts of EPF and ESI pertaining to outsourcing personnel are being deposited in the FDA accounts instead of remitting the same to the concerned departments, in their EPF and ESI accounts along with the department contribution.
13. As seen from the expenditure incurred upto June 2013, it is observed that the payment towards Wages to Protection Watchers of Base Camps / Strike Forces and Check–Posts; Drivers, POL & Maintenance of Vehicles, Communication charges, DEOs & broad band connectivity are not done as per the phased programme.

Despite the issual of comprehensive guidelines from time to time for maintaining the records, reports and accounting procedure while executing CAMPA works, and instructions issued to all the Accounts Officers to check the records thoroughly during their Internal Audit, many irregularities stated above are found to be recurring in various divisions.

In view of the above, all the APCCFs /CCFs/ CFs implementing CAMPA are requested to conduct reviews periodically with their DFOs and Range Staff and see that such type of irregularities as stated above are not repeated /do not occur, and ensure that all the Divisions and Ranges follow the instructions issued vide references 1st to 5th cited scrupulously, failing which responsibility may be fixed up on the concerned and action initiated.

 Sd/- B.S.S.Reddy

 Principal Chief Conservator of Forests

 (HoFF)

To

The APCCFs / CFs (Territorial & Wild life), WLM Hyderabad, WLM Eluru, Director Zoo Parks, Director APFA Dulapally, APCCF R&D Hyderabad, APCCF(IT).

Copy to the Addl.Prl.Chief Conservators of Fotrests Incharge of Circles with a request to review the above items during their visits.

Copy to Prl.Chief Conservator of Forests (WL) & CWLW and Spl.Prl.Chief Conservator of Forests (FS) for information.

Copy to Addl. Prl.Chief Conservators of Fotrests (Vig.) / (Admin) / (Audit) for information.

Copy to the Accounts Officers of all Circles.

Copy to the Divisional Forest Officers (T&WL) for information and to communicate the circular to the Range Officers for compliance.

Copy to the Superintendent CAMPA-I, O/o PCCF (HoFF).

Copy to the Stock file/ Circular Stock file.

// T.C.B.O.//

Superintendent