

Copy of letter FAD.1/5-1/59-60-150 dated 27th august 1960 from the Accountant General, Trivandrum.

Sub : Cashew plantation in Quilon division – Estimate No.DE.71/orgl/59-60

issued by the Divisional Forest Officer ,Punalur for Rs .1,645/-

The sanction of a revised estimate by the Divl. Forest officer Punalur was not correct on the following grounds:

1. The revised estimate was sanctioned after the work was completed.(the revised estimate if any is to be sanctioned by competent authority before incurring expenditure in excess of that provided for in the original estimate. Revision of estimate after completion of work was irregular. The proper course is to explain the excess expenditure by competent authority, in the completion report for the work
2. The amount of Rs.361.19 booked in 1/60was misclassified by the Divl. Forest officer to “10(b)7 conservator Regeneration” for want of provision of funds under the prescribed head of account the correct procedure would have been obtain provision of funds under the prescribed head of account before incurring the expenditure and incorporating the same in the accounts.

The correct procedure may please be brought to the notice of all the Divl. Forest Officers.

Sd. Asst. Accounts Officer.

Endt. on B3.12231/60 dated 20/27-10-60

Chief Conservator of office
Trivandrum

Copy to all Conservators for information and attention. The correct procedure intimated my Accountant General may be brought to the notice of all concerned.

Copy to D.F.O. Punalur.

K.Ayyappan
For Chief Conservator of Forests

Endt.on PCM.14766/60 DATED 1.11.60

Copy to all contract Sections for information.

Sd.V. Govinda Menon
Conservator of Forests

Forwarded/By Order,