FOREST DEPARTMENT

Ref.No.14959/79/N3, Dated: 24.3.79.

Office of the Chief Conservator of Forests, Andara Pradesh, Hyderabad.

Sri P.S. Rao, I.F.S., Chief Conservator of Forests.

CI RCULAR NO.8/79/N3 (ACCTS) DT. 24-3-1979,

Sub: - Booking of expenditure in advance in advance in the Cash accounts by the Range Officers-D.F.Os etc.,-Reg. Ref: - AG's A.P.II, Hyd. No. CTM.II/III/14-36/78-79/
Dated . 17.2.1979.

The Accountant General A.P.II. Hyderabad through the reference cited has brought to motice of this office that a number of drawing officers have issued cheques during March 1978 and booked the expenditure during that month itself eventhough the cheques wer encashed during April, 1978.

- 2. Attention of the drawing officers is invited to the local ruling under Art. 257 of the A.P. Account code Vol.III, according to which it is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised or keep the cash book upon after 31st March and make disbursements in April entering them in the cash book as having been made in March.
- 3. As per the instructions contained under Art. 258 of the A.P. Account Code Vol.III, when a chaque is drawn in favour of self or order to replemish the cash chest, the amount of it should be entered atonce, as a receipt and this entry must not be delayed until the money has been received after the cheque has been encashed at the Treasury.
- 4. In view of the existing rules, all the drawing Officer are requested to carefully estimate the expenditure and see that the amount is evenly spent, throughout the year, to avoid rush of expenditure at the end of the financial year.

  They are requested to acknowledge receipt of these Circular instructions in the form appended.

Sd/-A. Rama Krishna, Addl. Chief Conservator of Forests.

TELZE HAMMER MARK:

Every officer seizing any property under section 44 shall place on such property or the receptacle if any which it is contained a mark indicating that the same has been so seized.

TRANSIT MARK:

This is a mark used for timber exceeding 25 CM in girth at its thickest part and one metre in length, except timber sawrn into or from or with in the state of Andhra Pradesh unless such timber bears a distingustable Government transitmark.