

GOVERNMENT OF KERALA

Abstract

Expenditure – Forest Department – Maintenance Expenditure on Motor Vehicles and all articles of tools and plants.

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FINANCE DEPARTMENT

G.O.MS.196/68/Fin.

Dated, Trivandrum, 9<sup>th</sup> May 1962.

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Read:- 1. G.O.MS.146/61/Agri. dated 20-2-1961.

2. Letter No.FAD.VI/18/Misc/61-62/421 dated 30-1-1962 from the Accountant General.

ORDER

In G.O. read as first paper above Government have ordered that the maintenance expenditure on Motor vehicles, and all articles to tools and plant including furniture, machinery etc. whose cost of acquisition is debited to 10 b (5) S.T.P. will be classified under the some head, subject to the following conditions:-

1. The revised procedure in classification will be followed in Forest divisional only.
2. With the introduction of the above procedure in classification the provision under \*10 b (5) S.T.P. will be split up and shown separately to accommodate the expenditure under 'New supplies' and 'Repairs and carriage of Tools and Plant.

In the letter read as second paper above, the Accountant General has stated that on the analogy of the procedure followed in the F.O.D. in the matter of accounting stores, Tools and Plot there is no need for increasing detailed heads of accounts by splitting up the existing head of account '70-Forest (b) Conservancy and works (5) stores, Tools and Plant'. In the case of the P.W.D. estimates for tools and Plant are being prepared under two categories viz. original and repairs and in the final account the expenditure is taken against one head viz. Tools and Plant, so sub division being maintained. In the Budget also there are no detailed heads to show separately the original and maintenance expenditure although the expenditure is exhibited in the Divisional Accounts under the two categories. The Accountant General has suggested that the some procedure as is obtaining the P.W.D. may be followed by the Forests Department also.

Government have considered the question and are pleased to accept the above suggestion of the Accountant General.

(By order of the Governor)

Sd/-  
Asst. Secretary.

Endt. on 81-(a)13700/62 dated 25-5-62/9-6-62.

Copy forwarded to all subordinate offices for information and attention. Copy to A1 Section, Acct. Supdt. F.A., & Stock File, attention. Copy to All section, Acct. Supdt. T.A., & Stock File.

Sd/-  
For Chief Conservator of Forests.

Endorsement on NA.20208/61 dated 18-6-1962.

Copy to section R.H.A, Superintendent and Circular file Book, Sections A1 and A2.  
A/20.6

For Conservator of Forests.