

**GOVERNMENT OF KERALA  
CIRCULAR**

Sub:- Procedure regarding control of expenditure incurred by one department on behalf of another in  
Respect of supplies services and adjustments of debit therefore.

Ref:- 1. Memorandum No.F.18 (6) E.C.I. (B) 64 dated 28-8-64 from the Govt. of India, Ministry of finance,  
Department of expenditure, Estt. (Co-ord) Branch.

2. Letter T1.III/15-22/64-65/423 dated 13-11-64 from the accountant General.

3. Circular No.99/64/Fin. Dated 27-11-64.

The Government of India in their memorandum cited has stated that in connection with an instance in which an excess has occurred or on account of a book adjustment, the public Accounts Committee (3<sup>rd</sup> Lok Sabha) had strongly deprecated lack of coordination amongst the various authorities in the matter of adjustments of debits. The Government of India have issued instructions to see that such instances do not occur.

In regard to expeditions settlement of inter-departmental adjustments the Government have recently issued instructions in the circular cited above. In continuation to that circular all Head

Of Departments and offices are requested to note that failure on the part of one department to inform another department to inform another department sufficiently in advance about the particulars of debits being raised may result in excess expenditure due to omission to make adequate budget provision to cover the debits. They are therefore requested to see that debit raised against another department is intimated to it as early as possible in order to provide necessary funds the respective heads of account.

By order of the Governor

K.V. Thomas, Dy. Secretary.

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**Finance Department**

No.105/64/Fin.

Dated Trivandrum 22-12-64.

Endt. on A1.FR.Dis.2383/65 dated 15-2-65.

Copy to all Conservators D.F.Os etc. for information and guidance.

Sd/-For C.C.F.

Endt. on A1-F. Dis.3361/65 dated 20-2-1965.

Copy to Sections A2, Kt, CH,ML,TR, C1 H.A, E1, R ,and D

Copy to A1 stock file and circular file.

Conservator's Office,

Chalakydy.

DPP/24

For Conservator of Forests.