

Copy of letter No.87998/BG.A1/61/Fin. Dated 6th January, 1962 from the Special Secretary (Finance) to Accountant General, Trivandrum.

Sub:- Accounts – Classification – Advertisement charges on works.

Ref:- Govt. Circular No.38788/BG.A.1.61/Fin. Dated 14-07-61. Your letter WAD.5TVM/9-1/61-62/208 dated 01-10-61.

I am directed to inform you as follows:

Government consider that wherever the expenditure on advertisements is charged to the works concerned, no change in classification is necessary.

Sd/- for Special Secretary (Finance)

Copy to : Chief Conservator of Forests (with ref. to A3-26911/61 dated 29-08-61)

Endt. R.Dis.26911/61/dt. 22-1-62

Copy with copy of Govt. Circular No.38788/BG.A1/61/Fin. Dated 14-7-61 and the clarification extracted above are forwarded to all sub offices and Conservators for information and attention.

Sd/-
Superintendent

Government Circular No.38778/BG.A1/61/Fin. Dated 14-7-61. Fin. Dept.

Classification – Advertisements charges. Head of the debit – regarding

Ref:- Letter BK.9-123/37/58-61/96 dated 4-6-61 from Accountant General.

The Accountant General has brought to the notice of Government instances where advertisements charges are being debited under different hands of account. According to the explanation given under item No.66 “Office Expenses” under Appendix 14, Travancore Financial and Accountant Code, Vol.II, advertisement charge is one of the items to be included under “Office expenses”. It follows, therefore, that the expenditure on advertisement should be debited to the detailed head “Office Expenses & Miscellaneous” under contingencies”. The Heads of Departments and other controlling officers will seriously follow the above classification in future. Where, there is a specific detailed head for booking advertisements charges; such expenditure should be debited to that head and not to “Office Expenses & Miscellaneous”.

Sd/- Asst. Secretary

Chief Conservator's clarification letter dated 28-8/31-8-61 to Secretary, Finance Department, Trivandrum, on the subject.

"The advertisement charges as per the bills received from the various dailies are debited to the particular detailed head to which the expenditure relating to the work advertised is charged and no token provision is made in the budget as "Advertisement charges". This has been followed by this Department for a long time and no separate provision is made under "Office Expenses and Miscellaneous". But according to the Government Circular cited above it has been ordered that the advertisement charges expenditure should be debited to "Office Expenses and Miscellaneous" under contingencies. If the change of procedure now indicated in the Government Circular is to be enforced additional funds have to be provided and the exact amount required cannot be foreseen unless such payments recur on actual execution of works to which the advertisement relate. In the above circumstances it is requested that the Forest Department may be allowed to continue the system prevailing here so that the sudden change of the system may not dislocate the working of the Department. Early orders are solicited.

Endt. On H.4.2473/62 dated 8-2-1962.

Sd/- Chief Conservator of Forests

Copy to Circular file Book and Stock file of Manager and H.A and to the CH, TR, ML and KT.

Sd/-
Conservator of Forests

Forwarded By Order

Manager