



GOVERNMENT OF KERALA

Finance (Budget Wing A) Department

No. 29/2018/Fin.

Dated, Thiruvananthapuram, 16th April, 2018.

CIRCULAR

Sub: - Exhibition of Implicit Subsidies in the Finance Accounts - Reg.

Ref: - Letter No.AAD/IV/53-32/Appx.II/2017-18/2960 dated 15.03.2018 from the Accountant General (A&E), Kerala, Thiruvananthapuram.

The Accountant General (A&E), Kerala, in the letter referred to above, has informed that all indirect subsidies provided by the State are to be categorized under Implicit Subsidies and included in the Appendix II in the Finance Accounts of the State for 2017-18 as additional information.

In the circumstances, all Administrative Departments in the Secretariat/Heads of Departments are requested to furnish to this department the details of implicit subsidies in the form of Tax privileges, writing off or re-structuring of tax arrears, providing goods and services from Government below market price, allowing to use Government land or building for free of cost or at subsidized rates and other indirect subsidies granted by each department during 2017-18, indicating the heads of account, amount, nature of subsidy etc. at the earliest for the preparation of Appendix III to be included in the Finance Accounts of the State for 2017-18.

**B.SREEKUMAR,
ADDITIONAL SECRETARY (FINANCE).**

To

All Heads of Departments.
All Departments of Secretariat.
The Nodal Officer, www.finance.kerala.gov.in.
The Stock file/Office copy.

Forwarded/By order


Section Officer

APPENDIX II
Expenditure on Implicit Subsidy
(₹ in lakh)

2017-18

Name of Department	Head of Account	Amount	Nature of Subsidy
--------------------	-----------------	--------	-------------------