



GOVERNMENT OF KERALA
Finance (Budget Wing - F) Department
C I R C U L A R

No. 68/2018/Fin

Dated, Thiruvananthapuram : 23/07/2018

Sub:- Guidelines for authorization of additional funds under Plan heads- Detailed Instructions - Issued.

The size of State's Annual Plan is determined on the basis of the availability of resources anticipated in that year for financing it. Subsequently, the sector-wise allocation of Annual Plan is made in a judicious and established manner exercised every year for the purpose of distribution of resources on the basis of priority and growth potential of each sector for overall development. During the course of the year, departments may experience changes required in priorities of funds to schemes. If the departments require additional funds in an existing scheme or in a new scheme, the concerned department should identify savings from some other heads of the department for re-appropriation. The departments should not seek additional authorization in a routine manner for additional funds for existing or new schemes.

2) In the circumstances, following instructions are issued for strict compliance by the departments and controlling officers in moving proposal for additional funds for plan schemes.

- (i) When additional funds are required during a financial year on very urgent items which cannot be postponed to the next financial year, the department/controlling Officer shall first locate savings from department's other plan heads and move proposal to Government for re-appropriation of required funds.
- (ii) Additional funds, if any, for the utilization of central assistance will be considered only on the basis of assistance already credited into State Government accounts or the balance of central assistance remaining for utilization.
- (iii) Implementation of Court decrees or such inevitable commitments will be considered for authorization of additional funds only if there is no scope for locating savings to provide funds by way of re-appropriation.
- (iv) Additional funds for the refund of amounts resumed from the idling TSB accounts/e-LAMS release will be considered only if there is no budget provision for the purpose.
- (v) The proposals of additional fund under plan heads in all other cases would not be considered.

MANOJ JOSHI IAS
PRINCIPAL SECRETARY (FINANCE)

To

The Principal Accountant General (A& E), Kerala, Thiruvananthapuram.
The Principal Accountant General (G& SSA), Kerala, Thiruvananthapuram.
The Principal Accountant General (E & RSA), Kerala, Thiruvananthapuram
The Director of Treasuries, Thiruvananthapuram
All Heads of Departments
All Departments and Sections of the Secretariat.
All Additional Chief Secretaries/Principal Secretaries/Secretaries/Special Secretaries/Additional Secretaries/ Joint Secretaries/Deputy Secretaries/Under Secretaries to Government.
The Nodal Officer, www.finance.kerala.gov.in for publishing on the website.

Forwarded / By Order


Section Officer