



**GOVERNMENT OF KERALA**  
**Finance (Budget Wing - F) Department.**

**CIRCULAR**

No.38/2014/Fin.

Dated, Thiruvananthapuram, 26.04.2014.

*Sub: - Appropriation Accounts 2013-14-Finalization—Instructions—Issued.*

*Ref : D.O Letter No. AAD/1/53-6(B)/TS/13-14/3753 dated 5.3.2014 from the Deputy Accountant General (Accounts & VLC), Kerala, Thiruvananthapuram.*

The Deputy Accountant General, in his D.O letter referred to above has informed that the Appropriation Accounts and Finance Accounts for the year 2013-14 will be finalized by the last week of July 2014. For achieving this target, the reappropriation/resumption orders of various grants issued by Finance Department have to be verified and a certificate of verification has to be issued by all Controlling Officers. If the process is delayed, the Accountant General will not be in a position to finalize the Appropriation Accounts 2013-14 in time.

2. All Controlling Officers have, therefore, to give top priority to this item of work and to furnish the certificate of verification together with reasons for variation, if any, and to make available full and forthright reasons for reappropriation /resumption of funds sanctioned during 2013-14 to the Accountant General within 10 days of receipt of the skeleton accounts. Non-adherence to this time frame would dislocate the schedule for the preparation of Appropriation Accounts 2013-14 and the timely presentation of Accounts before the State Legislative Assembly.

3. All Controlling Officers are directed to strictly comply with the following instructions:

- i) Verify the accounts as in the skeleton Appropriation Accounts with reference to departmental records and to furnish reasons for variation between the final grant and actual expenditure.
- ii) Give specific and complete reasons for reappropriation/resumption of funds sanctioned during the year.
- iii) Furnish a certificate of variation of accounts to the Accountant General.
- iv) Ensure completion of the above task within 10 days receipt of the skeleton Appropriation Accounts from the Accountant General.

4. Any lapse in this regard will be viewed very seriously.

**M.GIREES KUMAR**  
**OFFICER ON SPECIAL DUTY (FINANCE-RESOURCES)**

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.  
The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram.  
The Accountant General (E&RSA), Kerala, Thiruvananthapuram  
The Additional Chief Secretaries/Principa! Secretaries/Special Secretaries to Government  
All Heads of Department and Officers  
All District Collectors  
The Secretary Kerala Public Service Commission ( with C/L)  
The Registrar High Court of Kerala, Ernakulam (with C/L)  
The Registrar, Kerala Lok-Ayukta, Thiruvananthapuram  
The Advocate General Kerala, Ernakulam ( with C/L)  
The Secretary to Governor of Kerala  
All Officers of Government Secretariat of and above the rank of Under Secretaries  
( including Law and Legislature Secretariat)  
The Additional Secretary to Chief Secretary  
All Departments ( all Sections) of the Secretariat including Law and Legislature  
The Director Information &Public Relations Department  
The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)  
Stock file/Office copy.

Forwarded by Order



Section Officer