



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

No.11/16/Fin

Dated: 10/02/2016, Thiruvananthapuram.

Sub: Budget Estimates 2015-16-Reappropriation of  
Funds/Resumption of Savings- Finalisation of the Grant-  
Instructions Issued-reg:

- Ref:- 1. Circular No.90/2013/Fin dated. 08.11.2013  
2. Circular No.18/2015/Fin dated 29.01.2015.  
3. Recommendation in the 90<sup>th</sup> Report of the Public Accounts  
Committee(2014-16)  
4. G.O (P) No.15/2016/Fin dated 29.01.2016

In pursuance of the recommendations of the Public Accounts Committee (2014-16) in its 90<sup>th</sup> Report. Government have ordered, vide order referred as 4<sup>th</sup> paper above, that the Controlling Officers/Heads of Department should furnish the proposals for sanctioning re-appropriation of funds and resumption of savings to the Administrative Departments in Government latest by 10<sup>th</sup> of March every year and the Administrative Departments in turn shall furnish such proposals to Finance Department latest by 20<sup>th</sup> of March every year with effect from the financial year 2015-16.

The Accountant General has also pointed out that the practice of issuing orders of Re appropriation at the fag end of financial year after incurring expenditure weakens the system of appropriation control. In most of the proposals. the reasons of the savings available for Re-appropriation/Resumption are not seen explained properly. This has also invited severe criticism by the Accountant General.

In these circumstances. the following instructions are issued for strict compliance.

- All Controlling Officers/Heads of Department should furnish proposals for final Re-appropriation of funds /Resumption of savings before 10th of March, 2016 to the Administrative Department and the proposals duly recommended by the Administrative Department should reach Finance Department before 20th of March, 2016.
- Re-appropriation proposals should be furnished in the proforma as prescribed in the Budget Manual.
- The Controlling Officers/Heads of Department/Administrative Department should furnish forthright, valid and specific reasons for savings located for Re-appropriation/Resumption of funds.

- The time frame prescribed should be strictly adhered to by the Controlling Officers/Heads of Department.
- Finance Department will not be in a position to process the proposals for Re-appropriation/Resumption of funds, if received towards the close of the financial year.

**A. RADHAKRISHNAN**

**Additional Secretary (Finance)**

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/Principal Secretaries/Special Secretaries  
All Heads of Departments and Officers  
All District Collectors  
The Secretary, Kerala Public Service Commission, Thiruvananthapuram  
(with C.L.)  
The Registrar High Court of Kerala, Ernakulum (with C.L.)  
The Registrar, Kerala Lok Ayukta, Thiruvananthapuram.  
The Advocate General Kerala, Ernakulum (with C.L.)  
The Secretary to Governor of Kerala  
All Officers of Government Secretariat of and above the rank of Under Secretary  
(including Law and Legislature Secretariat)  
The Additional Secretary to Chief Secretary  
All Departments (all sections) of the Secretariat including Law and Legislature.  
The Director of Treasuries, Thiruvananthapuram  
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

Accounts Officer

**Signature valid**

Digitally signed by  
REJANIMOL P T  
Date: 2016.02.20 11:58:14 IST  
Reason: Approved

