



GOVERNMENT OF KERALA

FINANCE (BUDGET WING – F) DEPARTMENT

C I R C U L A R

No. 18/2016/Fin

Dated, Thiruvananthapuram, 2nd March 2016

Sub: - Budget Estimates – Expenditure Incurred over and above the Budget Estimates without authorization – Regularization - Instructions Issued – reg.

It has come to the notice of the Government that various Government Departments incur expenditure over and above the Budget Estimates without proper authorization of Government in Finance Department. The departments furnish reappropriation proposals for regularizing such excess expenditure towards the close of the financial year. In certain cases, the departments are not in a position to identify savings to regularize the excess incurred by them and Finance Department is forced to locate savings reported by other Controlling Officers so that the situation of not regularizing the excess expenditure thereby inviting adverse comments by the Accountant General can be avoided. Incurring of expenditure without sufficient provision or authorization of additional expenditure / re-appropriation is highly irregular and is against codal provisions.

2. In these circumstances, the following instructions are issued for strict compliance by all the Administrative Departments and Controlling Officers/Heads of Department.

- Strict austerity measures have to be taken to ensure that the expenditure is incurred within the current year's budget provision.
- Expenditure under each unit of appropriation shall not be incurred without ensuring adequate provision.
- Expenditure need be incurred only within the Budget Estimates.
- If any expenditure in excess of Budget Estimates has to be incurred, authorization to incur such additional expenditure has to be obtained from Government in Finance Department.
- The treasury officers should ensure that sufficient budget provision is available before passing the bills/ Cheques for payment.
- Proposals for authorizing additional expenditure/reappropriation shall be furnished sufficiently early supported with all relevant details substantiating the additional requirement needed.
- Expenditure incurred in excess of Budget Estimates with proper authorization only will be regularized by Government through final re-appropriation except "salaries" and "wages".

- The Chief Controlling Officer/Sub Controlling Officer/ Drawing and Disbursing Officer/Heads of Department will be held responsible for incurring such unauthorized excess expenditure.
- Appropriate Disciplinary action will have to be taken by the Administrative Department against those Officers who violate the above instructions.
- The above instructions have to be scrupulously adhered to and any violation will be viewed seriously.

Dr. K.M.ABRAHAM

ADDITIONAL CHIEF SECRETARY FINANCE)

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.
The Accountant General (G&SSA), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
The Additional Chief Secretaries/Principal Secretaries/Special Secretaries to Government.
All Heads of Department and Offices.
The Director of Treasuries, Thiruvananthapuram.
All District Collectors.
The Secretary, Kerala Public Service Commission, Thiruvananthapuram.
The Registrar, High Court, Ernakulam.
The Registrar, Kerala Lok-Ayukta, Thiruvananthapuram.
The Advocate General, Ernakulam.
The Secretary to Governor.
The Officers of the 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
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Accounts Officer