



**Government of Kerala**

**Finance (Streamlining) Department**

**Circular**

**No. 22/2024/Fin**

Dated, Thiruvananthapuram, **03/04/2024**

Subject : Finance Department – Resumption of funds from Treasury Accounts in 2023-2024- Reallocation in 2024-25 - Guidelines to be followed- Issued- Regarding

- Reference :1. GO(P)No.62/2018/Fin dated, 16/04/2018.  
2. GO(P)No.13/2024/Fin dated, 28/02/2024.  
3. GO(P)No.24/2024/Fin dated, 26/03/2024.

As per the directions issued vide the Government Orders read 2<sup>nd</sup> and 3<sup>rd</sup> paper above, funds kept in various Treasury Savings Bank Accounts of Departments, State owned PSUs/Autonomous Institutions under Government of Kerala was resumed during the end of February and March 2024 to the Consolidated Fund of the State.

2. Government are now pleased to issue the following guidelines for reallocation in 2024-25 against the funds resumed from the above Treasury Accounts during 2023-24.

**[A] Reallocation to PSTSB Accounts**

i. Reallocation of funds upto a maximum of Rs.2 Cr (Two Crores only), to one PSTSB account , can be done by Administrative Department itself, without referring to Finance Department, if sufficient provision is available under the relevant plan head of account during 2024-2025 and subject to satisfaction of the General Instructions at para [E] below, under intimation to Finance Department. Such

reallocation by Administrative Department is limited to a maximum of Rs 2 Cores from all the plan heads to which funds resumed from a PSTSB are remitted.

ii. Administrative Department shall examine proposals for reallocation of funds above Rs. 2 Crore and forward the same to concerned wing in Finance Department with proper recommendation at appropriate level.

iii. The concerned Wing in Finance Department, on receipt of the proposal from Administrative Department, shall examine the reason for not expending the amount in the previous year, the feasibility of expending the funds immediately and may accord sanction for reallocation from the budget provision 2024-2025 under concerned head of account, verifying the resumption certificate and ensure timely concurrence for clearing of such files, without delay.

iv. In case of resumption from PSTSBs effected in **February 2024**, the concerned wing shall examine the reason for keeping the account inoperative for one year and ensure the necessity of reallocation of amount.

v. Administrative Department shall issue orders for reallocation of resumed fund, citing the reference details of Finance Department (if applicable), permitting such reallocation. Such orders shall clearly mention the account details to which the fund to be transferred and the authority concerned to draw and disburse the same.

vi. In case of any amount resumed to head of account, other than the source head of account, concerned wing in Finance Department shall ensure that the fund is being reallocated from the original head of account from which the amount was sanctioned and may forward the file to Finance (Streamlining) Department for filing Alteration Memorandum to the Accountant General enclosing the reallocation order.

vii. While processing reallocation proposal, both the Administrative Department and the Wing in Finance Department shall verify the available balance in the concerned Treasury account and ensure the necessity for immediate release.

**[B]No re allocation to Joint Venture TSB/SDTSB accounts**

i. No reallocation will be permitted to Joint Venture TSB and SDTSB accounts , in view of the guidelines issued vide Circular No.86/2021/FIN dated 30/09/2021,

Circular No. 41/2022/Fin dated 28/05/2022 and SRO No. 265/2021 [GO(P)No. 43/2021/Fin dated 26/02/2021]

**[C]Re allocation to STSB (inoperative) accounts**

- i. The proposal for reallocation shall include the reason for keeping the account inoperative, source of fund kept in the account and scope of expending the amount in 2024-25, necessity of keeping the account etc. along with the mandatory documents at para- [E ]II.
- ii. Concerned wing in Finance Department shall examine the details and if eligible, the file may be forwarded to Finance (Streamlining) Department recommending for reallocation.

**[D]Re allocation of funds resumed before 2023-24:**

The proposal shall be examined by the concerned wing specifically with reference to the following:

- i. Reason for delay in taking up the matter.
- ii. Along with the resumption certificate, certification from concerned Treasury officer confirming that 'the resumed amount is not reallocated' is to be furnished.
- iii. Actual necessity of the funds and the scope of expending the same immediately.
- iv. Non availability of balance in the specified Treasury Accounts
- v. If funds are available in the specified Treasury Accounts, the feasibility of spending the same immediately.

**[E]General Instructions**

- I. The proposal for reallocation of resumed funds from the aforementioned accounts are to be furnished by the account holder to their respective Administrative Department immediately, if necessary.
- II. The proposal shall accompany copy of updated Treasury account passbook page (clearly showing the resumption details) and a certificate from the Treasury Officer concerned mentioning the amount resumed, date of resumption and the head of account to which the same was credited back.

III. In the case of PSTSBs, the split up details of the Administrative Sanction wise balance resumed, provided in the resumption certificate by Treasury officer, is to be verified properly by the Administrative Department.

IV. The proposals for such refunds are to be submitted to Government on or before **30-06-2024** (first quarter ending) without fail. Late applications will not be entertained anyway.

**MIR MOHAMMED ALI I A S**  
**SPECIAL SECRETARY AND OFFICER ON SPECIAL DUTY**

To:

1. The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.
2. The Accountant General ( Audit ) , Kerala, Thiruvananthapuram.
3. The Director of Treasuries, Thiruvananthapuram.
4. All Administrative Departments in Secretariat (Through e-office Notice Board).
5. All Heads of Departments (Through Administrative Department).
6. All District /Sub Treasury Officers (Through the Director of Treasuries).
7. All Universities, Grant in Aid Institutions, PSUs (Through AD/Wing).
8. The State Informatics Officer, NIC, Thiruvananthapuram.
9. The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in).
10. Stock file/Office copy [E 2707675 SL-3/11/2024-FIN]

Forwarded/By Order



Accounts Officer