

GOVERNMENT OF KERALA
Finance (Budget Wing) Department

CIRCULAR

N0 68/81/ Fin

Dated, Trivandrum, 21st November, 1981.

Sub; Budget- Regularization of additional expenditure- Instructions issued.

Ref ; Letter No. Rep.III /53-2/ Excess/ 77-78 / 110 dated 11-8-1981 from the
Accountant General , Kerala.

According to para 95 (3) of the Kerala Budget Manual, additional expenditure authorized there under has to be regularized in time either by reappropriation or by Supplementary Grant before the close of the financial year concerned. The Accountant General, Kerala in his letter cited, has pointed out a case relating to the head of account "726-©- 3 loans to the Plantation Corporation of Kerala Limited" in which the Director of Agriculture had not taken steps in time to regularize the additional amount of RS.5 Lakhs authorized under para 95 (3) OF the Kerala Budget Manual, for payment of loan to the Plantation Corporation of Kerala Limited, resulting in an uncovered excess of RS2.57 Lakhs. The excess had to be taken up with the Public Accounts Committee for regularization under Article 205 of the Constitution. As such instances are to be avoided, all the Controlling Officers are requested to ensure that additional funds authorized under para 95 (3) of the Kerala Budget Manual are regularized during the same financial year itself either reappropriation or by Supplementary Grant.

K.V. HARIKRISHNAN NAIR,
Additional Secretary

To

The Accountant General, Kerala, Trivandrum.
All Heads of Departments
All Departments and sections of the Secretariat.
The Registrar of High Court, Ernakulam (with C L)
The Registrar, University of Kerala/ Calicut/ Cochin (with C L)
The Secretary, Kerala Public Service Commission, TriVndrum (with C L)
The Secretary, Kerala State Electricity Board, Trivandrum (with C L)
The General Manager, Kerala State Road Transport Corporation, Trivandrum
(with C L)
All Special Secretaries, Secretaries, Additional Secretaries, Joint Secretaries,
Deputy Secretaries and Under Secretaries to Government
The Private Secretaries to Governor.
The Under Secretary to Chief Secretary.