

**GOVERNMENT OF KERALA**

**Finance (Budget Wing F) Department**

**C I R C U L R**

No.61/2001Fin.

Dated,Thiruvananthapuram,.6<sup>th</sup> .October.2001

Sub:- Reappropriation/ Resumption Furnishing reasons for savings excess instructions issued

Ref:- LetterNo.FAA/11/37/2000-01/193 dated 16.2.2001 from the office of the Accountant General (Audit),Kerala.

The Accountant General pointed out that the reasons offered in the footnotes under reappropriation resumption orders are too vague to indicate substantive grounds for the reappropriation resumption since they do not set forth specific factors which caused the savings excess. Since the reasons furnished have to be incorporated in the Appropriation Accounts which are to be examined by the Public Accounts Committee of the Legislature laps on sustained reasons may lead to severe comments from the Committee. It is noticed that certain departments are not furnishing the reasons on clear terms while proposing reappropriation/ resumption. They have not furnished reasons for savings/ excess in spite of repeated reminders from the Accountant General.

ALL HEADS OF DEPARTMENTS/CHIEF CONTROL OFFICERS are again reminded to observe the provision o the Kerala Budget Mannual that reasons furnished along with the proposals for reappropriation/ resumption should be full, frank forthright and specific and not in general terms such as expenditure is less than that anticipated etc. Based on the trend of expenditure provision likely to be in excess should be ensured that case involving savings excess during previous years in respect of which reasons sought by the Accountant General will be furnished to him within the stipulated time.

VINOD RAI,  
Secretary (Finance)

To

The Accountant General ( A & E),Kerala Thiruvananthapuram.  
The Principal Accountant General (Audit),Kerala,Thiruvananthapuram  
All Principal Secretaries to Government  
All Heads of Departments and Offices.  
The Secretary Kerala Public Service Commission (with C.L.)  
The Registrar High Court Eranakulam (with C.L)  
The Registrar KeralaLok Ayukta, Thiruvananthapuram(wirh C.L)  
The Advocate General Eranakulam (with C.L)

The Registrar University of Kerala Thiruvananthapuram (with C.L.)  
The Registrar University of Cochin Cochin (with C.L.)  
The Registrar Gandhiji University, Kottayam (with C.L.)  
The Registrar Agricultural University, Thrissur (with C.L.)  
The Secretary, Kerala State Electricity Board, Thiruvananthapuram (with C.L.)  
The Managing Director, Kerala State Road Transport Corporation (with C.L.)  
The Secretary to Governor  
The PA to speaker.  
The Officers of the Secretariat of and above the rank of Under Secretaries (including Law and Legislature Secretariat)  
The Deputy Secretary to Chief Secretary  
The Private Secretaries to Chief Minister and Other Ministers.  
All Departments (all Sections) of the Secretariat including Law and Legislature.