

**GOVERNMENT OF KARNATAKA**

**(Finance Department)**

No. FD 458 BRS 2019

Karnataka Government Secretariat  
Room No.257, Vidhana Soudha,  
Bengaluru, Dated:23.03.2020

**CIRCULAR**

**Subject:** Issue of Reappropriation and Surrender Orders  
for the year 2019-20 - Instructions regarding.

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The Accountant General (A&E) Karnataka has brought to the notice of Government that the Finance Accounts and Appropriation Accounts 2019-20 of Karnataka Government are scheduled to be finalised by **28<sup>st</sup> August 2020**. The due dates fixed for closing of March(p)Accounts and March(Supplementary) Accounts are 8<sup>th</sup> May and 26<sup>th</sup> June of 2020 respectively. It is therefore necessary that Treasury/ PWD/Forest Accounts should be received before due dates and all reappropriation and Surrender orders and other Government orders for periodical Adjustment, Book adjustment proposed in the State Budget and Supplementary Estimates for 2019-20 should also reach AG's office **by 28<sup>th</sup> April 2020**. Therefore A.G has requested Government to issue suitable instructions in this regard.

2. In view of the above, the Heads of the Departments/Chief Controlling Officers are therefore requested to take immediate action on the following issues as per instructions of Principal Accountant General (A&E):-

- a) All sanction orders for Re-appropriation/ Surrenders should contain specific reasons for surrendering of unspent provision of funds, savings proposed for re-appropriation, so also for excess which is proposed to cover by re-appropriations, and also to send copies of all Reappropriation/Surrender orders issued by them to the Accountant General's Office before **31<sup>st</sup> March 2020**.
- b) A copy of the Reappropriation Order issued by the Administrative Departments may also be sent to the Deputy Secretary to Government, (FR & BCC) Finance Department, Room No.259, Vidhana Soudha, before **28<sup>th</sup> April 2020**, who has been nominated as Nodal Officer for the purpose of collecting and delivering the sanctions issued by various Departments to the Accountant General's Office.

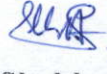
- c) To ensure credibility & timely finalization of accounts, monthly figures available in the records maintained in A.G's office may be used for reconciliation of Departmental Receipt and Expenditure Monthly **reconciliation** of Departmental Receipts and expenditure within, the consolidated fund of the state be completed by 22nd may 2020. In case of any misclassification/discrepancies, necessary correction can be proposed before **29<sup>th</sup> May 2020**.
- d) To furnish the Terms and Conditions prescribed for disbursement of Loans and Advances during 2019-20 and also complete the reconciliation of disbursement and repayment of loans & advances during the current year.
- e) To furnish the figures of overdue Principal and Interest, repayment in arrears from the loanee entities, in cases where the detailed accounts are maintained by the Departmental Officers, in the prescribed format that may be obtained by A.G's Office.
- f) To confirm the balances under Debt and Deposit heads(P.D &Other deposit Accounts maintained in each department), in the prescribed form of 'Acceptance of Balances', to be obtained by AG.
- g) To issue necessary Executive Orders in respect of Periodical and Book adjustments contemplated in Supplementary Estimates I,II&III Instalment for 2019-20 and to send the same to AG's office within 28<sup>th</sup> April 2020.
- h) To furnish the reasons for variation under Receipts and Expenditure which is forming part of Explanatory Notes to statement No.14,15,&16 of the Finance accounts by 10<sup>th</sup> July 2020. List containing figures of Receipts and Expenditure below the Major Head of Account can be obtained from A.G's Office.
- i) The Chief Controlling Officers/Heads of Department concerned may please be instructed to respond promptly to the Detailed Appropriation Accounts when sent to them, with the appropriate reasons for Saving or Excess **within two weeks**, so as to bring them

in the 'Appropriation Accounts' in a more meaningful way. As you are aware the PAC scrutinises the reasons given for Saving /Excess under grants scrupulously

- j) The Director of Treasuries to forward the copies of Re-appropriation orders issued by the Competent Authorities from the data base of TNMC, to AG's Office **by 23<sup>th</sup> April 2020**.

3. For easy identification by the Accountant General's Office, Block number and Grant number allotted to each department are required to be indicated along with file number in each re-appropriation/surrender orders, as mentioned in Annexure-I and Annexure-II enclosed to this circular.

4. All the Heads of Departments are requested to ensure that unutilised amounts in their Departmental Heads of account are surrendered as soon as they are anticipated and well before 31<sup>st</sup> March 2020 to Finance Department.

 23/3/2020  
(H.A.Shobha)

Deputy Secretary to Government(FR&BCC)  
Finance Department

**To:-**

1. All ACS/Principal Secretaries/Secretaries to Govt.
2. All the Heads of Departments

**Copy to:-**

1. The Principal Accountant General (A&E), Karnataka, Park House Road, P.B.No.5329/5369, Bengaluru-560 001 - with reference to D.O. No. AAD/A5/2018-19/9, dated 16.04.2018.
2. All the Internal Financial Advisers,
3. All the Deputy/Additional/Joint/and Under Secretaries of Finance Department