

പതിനാലാം കേരള നിയമസഭ
ഇരുപത്തി രണ്ടാം സമ്മേളനം
നക്ഷത്ര ചിഹ്നമിടാത്ത ചോദ്യം നമ്പർ - 461
13.01.2021 - ലെ മറുപടിയ്ക്ക്

ഇ-ലെഡ്ജർ/ഇ-ലാംസിലേക്ക് മാറ്റിയ ഫണ്ടുകൾ

ചോദ്യം		മറുപടി	
ശ്രീ.എൽദോസ് പി.കുന്നപ്പിള്ളിൽ		ധനകാര്യവും കയറും വകുപ്പു മന്ത്രി ഡോ. ടി.എം. തോമസ് ഐസക്	
(എ)	ഒരു സാമ്പത്തിക വർഷത്തേക്ക് വകുപ്പുകൾക്ക് അനുവദിക്കുന്ന തുകകൾ ഇ-ലെഡ്ജർ/ഇ-ലാംസിലേക്ക് മാറ്റുന്നത് സാഹചര്യത്തിലാണെന്ന് അറിയിക്കാമോ? ഏത്	23.01.2015 ലെ സ.ഉ (പി) നമ്പർ 48/2015/ധന ഉത്തരവിലെ ഖണ്ഡിക 3 ലെ കാറ്റഗറി B പ്രകാരം നടപടിക്രമങ്ങളിലെ കാലതാമസം മൂലം ഒരു സാമ്പത്തിക വർഷത്തെ ഫണ്ടിൽ നിന്നും തുക ചിലവഴിക്കാൻ കഴിയാത്ത സാഹചര്യത്തിൽ അടുത്ത വർഷം സെപ്റ്റംബർ 30 നകം വിജയകരമായി വിനിയോഗിക്കുമെന്ന് ഉറപ്പുള്ള തുകയാണ് ഇ-ലാംസിൽ/ഇ-ലെഡ്ജറിലേക്ക് മാറ്റുന്നത്.	
(ബി)	2017-18, 2018-19, 2019-20 എന്നീ സാമ്പത്തിക വർഷങ്ങളിൽ ഇ-ലാംസിലേക്ക് മാറ്റിയ ഫണ്ടുകളുടെ വിശദാംശം നൽകാമോ;	വർഷം	ഇ-ലാംസിലേക്ക് മാറ്റിയ തുക (ലക്ഷത്തിൽ)
		2017-18	74946.78
		2018-19	99460.15
		2019-20	43826.13
(സി)	ടി വർഷങ്ങളിൽ ഇ-ലാംസിൽ/ഇ-ലെഡ്ജറിലേക്ക് മാറ്റിയ ഫണ്ടിൽ നിന്നും 2018-19, 2019-20, 2020-21 എന്നീ സാമ്പത്തിക വർഷം റിലീസ് ചെയ്ത് നൽകിയ തുകയുടെ വിശദാംശം നൽകാമോ;	വർഷം	ഇ-ലാംസിൽ/ഇ-ലെഡ്ജറിലേക്ക് മാറ്റിയ ഫണ്ടിൽ നിന്നും 2018-19, 2019-20, 2020-21 എന്നീ സാമ്പത്തിക വർഷം റിലീസ് ചെയ്യുവാൻ അനുമതി നൽകിയ തുക (ലക്ഷത്തിൽ)
		2018-19	24479.36
		2019-20	39394.15
		2020-21	11386.13

(ഡി)	ശേഷിക്കുന്ന തുക റിലീസ് നൽകാതിരുന്നത് സാഹചര്യത്തിലാണെന്ന് അറിയിക്കാമോ;	ചെയ്റ്റ് ഏറ്	ഭരണ വകുപ്പിൽ നിന്നും ഫണ്ട് റിലീസ് പ്രൊപ്പോസലുകൾ ലഭിക്കുന്ന മുറയ്ക്ക് തുക റിലീസ് ചെയ്ത് നൽകി വരുന്നുണ്ട്.
------	---	--------------	--

Megha

സെക്ഷൻ ഓഫീസർ



GOVERNMENT OF KERALA

Abstract

Finance Department - Fund release to Government departments/PSUs/Implementing Agencies and introduction of Electronic Ledger Account (ELA) System - Guidelines - Issued.

FINANCE (STREAMLINING) DEPARTMENT

G.O. (P) No. 48/2015/Fin Thiruvananthapuram, Dated, 23.01.2015

Read :- 1) G.O. (P) No. 400/2014/Fin dated 19.09.2014.

2) Circular. No.07/2013/Fin dated 17.01.2013

ORDER

Government, vide reference first cited, has ordered *inter alia* that, transfer credit to the treasury accounts of Departments/Agencies/PSUs will not be allowed in respect of funds which cannot be actually spent during the course of financial year. It was also ordered that a system of electronically recording the unallocated amounts shall be introduced to facilitate efficiency and continuity in utilisation of funds in the subsequent financial year. Accordingly the following instructions are issued with immediate effect.

A. GENERAL INSTRUCTIONS

- 1. No fund provided in the budget shall be transferred to treasury account without specific authorization from Finance Department.**
- 2. As per the reference second cited all individual transactions exceeding Rs 2 lakh are to be carried out through RTGS system. While reiterating this position, all DDOs are advised to desist from the practice of obtaining demand drafts (DD) for making Government payments and make such payments directly to the account of beneficiaries through NEFT/RTGS modes. In cases the**

payment is not possible through these modes, the DDO shall make a certificate to that effect in such bills. Treasury Officers shall honor bills for making payment by way of DD only after obtaining such certificates.

3. While forwarding requests for transfer crediting of budget provision of Government departments/Agencies/PSUs to treasury account, Administrative Department shall segregate their proposal into the following categories:

Category - A: Funds that can be spent within that financial year (FY) itself observing due procedure for incurring expenditure.

Category - B: where the actual utilization of funds will **NOT** take place within that FY, but can be incurred before September 30 of the succeeding FY due to delay in compliance of procedures for incurring the expenditure.

The part of fund coming under category A alone will be considered for transfer credit to the treasury account of the Department/Agencies/PSUs. Funds coming under category B will be posted in the Electronic Ledger Account (ELA) maintained in Finance Department.

B. GUIDELINES FOR TRANSFER CREDITING TO TREASURY ACCOUNTS.

- i. The budget provision in respect of Government departments will not normally allowed to be transfer credited into treasury account as these amounts are expected to be drawn from treasuries based on actual requirements. However in exceptional circumstances this will be permitted in Finance Department based on merits. Fund releases to PSUs/Autonomous Bodies/Grant in Aid institutions will be allowed to be transfer credited to treasury account, provided the expenditure can be incurred during the currency of the FY.

- ii. The request for fund release/ transfer credits shall contain valid administrative sanction, copies of updated treasury pass book, utilization certificates for previous releases, work orders, delivery schedules and other proofs in support of their claims. The procedural formalities like tendering etc. shall also be in its final stage before requesting release of funds.

C. INSTRUCTIONS ON RECORDING ENTRIES IN THE ELECTRONIC LEDGER ACCOUNT (ELA)

I. STATE PLAN SCHEMES

1. When a file is sent by Administrative Department for release of funds after February 1 of a Financial Year (FY), Finance Department shall satisfy itself that the proposal is in conformity with the guidelines prescribed at para B above. Thereafter, based on past trends of expenditure and other details furnished in support of the claim, the probable expenditure likely to take place during current FY and before September 30 of succeeding FY shall be realistically assessed. Part of Fund under category A may be permitted to be transferred to Treasury Account of the Dept/ PSU/Board etc for reasons specific to the project/scheme and funds falling under category B may be posted in the ELA.

2. However, when permission for transfer of funds to TSB(s) is sought on the ground that such money will be utilized before March 31 of that FY, Finance Department shall examine the availability of balance in that TSB(s) for the respective plans/schemes and also the firm expenditure commitments till 31 March against the balance available with TSB accounts. If after setting apart such available firm commitments of expenditure, there are balance funds available to accommodate the expenditure for which release has been sought, then no funds shall be released. However, to the extent that such funds can be utilized before September 30 (i.e. within six months after the close of the FY) such funds can be posted to the ELA.

II. CENTRALLY SPONSORED SCHEMES

- i. In the case of all Centrally Sponsored Schemes, where the Central Share has been released by Government of India, such funds may be released within a week of the file being received from the Administrative Department. Such funds should be initially transferred to the designated TSB opened for crediting funds under CSS by the concerned Department. No treasury restriction will apply to this account.
- ii. In the case of 100% Centrally Sponsored Schemes (CSS), Finance Department shall ascertain the likelihood of incurring actual expenditure before March 31 of the FY. If the funds cannot be spent before the close of that FY, then Finance Department shall examine whether it would be possible to revalidate the expenditure in the next FY.

 - a. If such revalidation is possible, then the funds to that extent shall be posted to the ELA.
 - b. If such revalidation is not possible, then such funds can be transferred to the designated TSB.
- iii. For CSS schemes other than 100% CSSs, under no circumstances shall any amount from the State's share in the Budget be released to the designated TSB, unless Finance Department satisfies itself that all such funds from the State's share will be utilized during the course of the FY.
- iv. Where such State's share can be utilized during the next FY within the next six months (i.e. before September 30 of the next FY), then that State's share may also be posted to the ELA.

III. GRANT-IN-AID INSTITUTIONS

- i. The fund release for salary and other routine payments are to be done as per the existing practice. Release of funds relating for non salary items to Grant-in-Aid Institutions, Finance Department shall examine the Utilization Certificates of the previous installments of the grants given.**
- ii. If all the installments immediately prior to the last one (i.e. upto the penultimate release) have been utilized fully, the installment for which the release has been sought may be released.**
- iii. In other cases, the installment for which the release has been sought may be posted to the ELA.**

IV. PUBLIC SECTOR UNDERTAKINGS

- i. In case of Public Sector Undertakings (PSU), where the release of funds for the purpose of procuring equipment, machinery or services for which the commitments during the course of the FY has been fully established, such funds may be released to their treasury account.**
- ii. If such procurement or utilization is not possible within the course of that FY, then such funds shall be posted to the ELA.**
- iii. In the case of funds intended for Working Capital or other routine expenditure, Finance Department shall ascertain whether all the previous fund releases except the last release given to that PSU has been fully utilized. Further 75% of the last installment shall also be utilised. Then only the amount for which the release has been sought may be released to**

their treasury account, otherwise such amount shall be posted in the ELA.

D. GUIDELINES FOR ELECTRONIC LEDGER ACCOUNT (ELA)

- i. Schemes against which entries have been posted in the ELA will be considered as continuing schemes and treated as such for incurring expenditure in the next year. No expenditure will be allowed from ELA after 30 September of the succeeding FY.
- ii. Administrative Dept can issue sanction order releasing funds posted to the ELA without prior concurrence from Finance Department. However that department shall ensure that the expenditure will take place before 30 September of next FY and tallies with expenditure figure shown in the resumption order issued from Finance Dept. They should also see that there is no deviation from the previous administrative sanction and sufficient amount is available in the budget of that year.
- iii. The amount posted under ELA cannot be treated as actual expenditure and the same shall be surrendered at the end of the FY along with other unspent budget provision. But this amount will be permitted for spending till the end of September from the budget provision of succeeding FY.
- iv. Finance Department shall, wherever necessary, authorize additional funds to meet the expenditure for the next FY, in the event the budgetary allocation is exhausted. So also, where the expenditure is not contemplated in Budget for the next FY, the extent of amount required under ELA shall be provided by observing New Service Procedure.

E. MAINTENANCE OF ELECTRONIC LEDGER ACCOUNT

- (i) When final decision has been taken regarding the amount to be posted under ELA, the concerned wing in Finance department shall make necessary postings in the ELA through the web application developed by NIC. Thereafter the AD file may be returned with a copy of the printout of funds posted to ELA.
- (ii) The ELA will be maintained Head of Account wise showing amounts posted. Every entry in the ELA shall be identified by a unique ID (ELAID), which will be a number/followed by the year. (e.g. 1323/2014-15). This ELAID will be used to access the record in the ELA.
- (iii) The Head of Department/Institution/Agency to which the amount posted to the ELA is due will also be recorded. The amount posted to the ELA will be shown against the name of the scheme / project for which the amount was allocated in the Budget.
- (iv) If, after an entry is made to the ELA, the Administrative Department revises its views and feels that the corresponding amount posted to the ELA (or a part thereof) can actually be spent during the course of the FY, then the Administrative Department may forward the file to Finance Department. The Finance Department shall satisfy itself of the probability of expending such amount in that FY itself and may reverse the posting in ELA and agree for release only after the utilization of the funds (if any) in the TSB.
- (v) Every proposal for release of funds shall also be accompanied by details in the format specified in the Annexure to this Circular.

The revised system of posting allocation in ELA will take effect from 1st February to 31st March of every year; however the restrictive transferring of fund to the treasury shall be applicable throughout the FY.

By order of the Governor,

Dr. K.M. Abraham

Additional Chief Secretary (Finance)

To

- The Principal Accountant General (A&E / G&SSA), Kerala, Thiruvananthapuram.
- The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
- All Heads of Departments / Secretaries.
- All Departments of the Secretariat.
- The Director of Treasuries, Thiruvananthapuram.
- All District / Sub Treasury Officers.
- ✓ The Nodal Officer, www.finance.kerala.gov.in
Stock File / Office Copy.

Approved for issue



Section Officer

PROFORMA

1. Name of Department :
2. Name of Implementing Officer:
3. Scheme Type (Plan / Non Plan):
4. Name of Scheme:
5. Head of Account:
6. Total Budget Provision (Rs. in Lakh) :
7. Actual Expenditure as on date (Rs. in Lakh):
8. Balance Provision (Rs. in Lakh) :
9. Amount Requested by AD (Rs. in Lakh):
10. Amount proposed to be spent before March 31 (Category A):
11. Amount proposed to be spent before 30 September of Next Financial Year (Category B):
12. Out of which the amount to be transferred to TSB A/C
 - (a) Name of Treasury:
 - (b) TSB A/C No: