**GOVERNMENT OF KERALA****Abstract**

Electronic Ledger Account Monitoring System (eLAMS) - Operational guidelines for Finance Department/Administrative Departments / Government Departments / Implementing Agencies /Treasuries - Detailed instructions -Issued.

FINANCE (STREAMLINING) DEPARTMENT**G.O. (P) No. 143/2015/Fin****Thiruvananthapuram, Dated 22/04/2015.**

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

(2) G.O. (P) No. 48/2015/Fin dated 23.01.2015.

ORDER

Government, vide reference first cited, had introduced the Electronic Ledger Account Monitoring System (eLAMS) to prevent hasty and imprudent expenditure by implementing departments and agencies, at the end of the financial year. To achieve the same, unallocated amounts of the immediate previous year that can be spent within the first six months of the financial year, and for which requisite administrative/purchase sanctions have been granted are posted in an Electronic Ledger Account (ELA). The expenditure in respect of such amounts will be allowed to be spent from the respective Budget Head of Account in the next year and additional allocations provided for this purpose wherever found necessary.

2. All amounts posted in the Electronic Ledger Account are surrendered at the end of each financial year, in conformity with the accounting principles laid down for Government. It is clarified that under eLAMS, no fund in the Annual Budget of the previous year is carried forward to the next year. The entry in the eLAMS only signifies the requirement for additional funds in the current year on account of the unallocated and unspent amounts in the previous year.

3. As per reference 2nd cited, Government have issued detailed instructions regarding the modalities of fund releases to Government Departments/PSUs/Implementing Agencies through eLAMS. In partial modification of the earlier orders issued in this regard, the following operational guidelines for releases and utilisation of the amount recorded in the Electronic Ledger Account are issued with immediate effect. The role and responsibilities of various stakeholder departments/Agencies in the new dispensation are given below.

4. Administrative Department

- (i) Administrative Department shall designate a Nodal Officer not below the rank of Under Secretary for co-coordinating the smooth and efficient withdrawal of funds controlled by that department against entries made in eLAMS. The Administrative Department

will be provided with the required user IDs and passwords for using the online facilities in eLAMS.

- (ii) For releasing the amount posted in ELA , Administrative Department concerned need not send physical file to Finance Department. The order to release funds can be issued only through the facilities in eLAMS application.
- (iii) No expenditure shall be permitted from eLAMS for any item other than those mentioned in original Administrative Sanction against which the entry was posted in eLAMS . No modification from the previous sanction will be allowed.
- (iv) Once the draft release order has been prepared through eLAMS by the Administrative Department, the same has to be forwarded to the concerned wing in the Finance Department (through eLAMS) for vetting by the latter before the original release order against any entry in the electronic ledger is issued.
- (v) The competent authority in the Administrative Department can approve the release order using the user-id and login provided facility in eLAMS, once the draft release order is electronically concurred to by Finance Department.
- (vi) For each entry in eLAMS, the Administrative Department shall also enter two Mobile numbers and also email addresses of the implementing officers concerned so as to facilitate their login into the eLAMS.
- (vii) The implementing departments/PSUs/Agencies under the Administrative Department can process and generate the proceedings against the release only after the Administrative department concerned issues the release order through eLAMS.
- (viii) The file processing for approval of the fund release order in eLAMS shall be done by the Administrative Department through e-office or manually based on the existing delegation of powers.
- (ix) The Administrative Department shall forward proposals to the Finance Department in time for additional funds where:
 - i. there is no budgetary provision in the current year for incurring expenditure against entries in the ledger account.
 - ii. the funds in the head of account has been exhausted, and additional authorisation of funds is required on account of expenditure against the ledger account from the current years' budget provision.
- (x) The facility to generate release order through eLAMS by the Administrative Department will be deactivated on 30th September of each year.

5. Implementing Department / Agencies.

- (i) The login to the eLAMS website for this purpose is controlled through the One Time Password (OTP) given to the respective registered mobile numbers (two levels, one for the preparation of the draft proceedings and another for approval of the same) with the Administrative Department. The officer approving the draft proceedings for issue in eLAMS has to be at a level higher than the officer who has generated the same in eLAMS.
- (ii) The implementing Department/PSU/Agency can issue proceedings on their part through the online facilities provided in eLAMS for the same using OTP that will be sent to their mobile phone.
- (iii) The release order issued by the concerned Administrative Department shall be the basis for processing the ledger entry in the eLAMS by the implementing Department /PSU/Agencies.
- (iv) The implementing departments / agencies have the option of entering the details of actual amount required to be spent against the ledger entry and generate proceedings for such withdrawal.
- (v) After issuing the proceedings, the implementing department /agencies have to submit the proceedings along with the bill to the concerned treasury for passing the same for payment

6. Finance Department (Wing concerned)

- (i) The draft order forwarded by the Administrative Department for the release of funds against the ledger entry posting has to be verified and vetted by the concerned wing in the Finance Department at appropriate level (through e office/manual processing).
- (ii) The wing shall ensure that the draft order is strictly in conformity with the previously approved scheme and no expenditure other than what was contemplated in the administrative sanction given in previous year is proposed, and amount now released is against the amount posted in the ledger account.
- (iii) The Wing has also to assess the quantum of additional funds on account of ledger withdrawal in case there is a shortfall and also whenever a request for the fresh requirement of funds for the current financial year is made by the Administrative Department.
- (iv) Finance Department shall not seek any further details like utilisation certificates etc. for approving the release orders, provided the scheme has a valid administrative sanction.
- (v) The concerned wing in Finance Department shall give concurrence or notify objections in eLAMS within not more than 2 working days after the release order is routed to the Wing through eLAMS for concurrence by the Administrative Department.

7. Finance (Budget Wing) Department

- (i) The Finance (Budget Wing) Department shall make sure that all the amounts for which entries posted in the Ledger Account in the previous year have been surrendered in the previous year, in conformance with the accounting principles applicable in Government.
- (ii) The Finance (Budget Wing) Department shall frequently monitor ledger withdrawals passed by the treasury and assess the total withdrawals against the total release / ledger posting from the current years' budget provision.

8. Treasury Department

- (i) The concerned treasury, on receipt of the bill along with the proceedings for the withdrawal of funds against ledger posting has to check the entry against the total ledger release and pass the same for payment against the related head of account and budget provision for the succeeding financial year.
 - (ii) For the above purpose, necessary data will be directly updated to the treasury website (<http://treasury.kerala.gov.in>) from eLAMS.
9. No proposal for fresh funds on account of ledger withdrawal shall be entertained by Finance Department after 30th September i.e. the time fixed for ledger account utilisation.

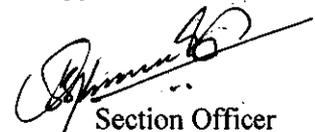
By Order of the Governor

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.
- All Departments of the Secretariat.
- The Director of Treasuries, Thiruvananthapuram.
- All District / Sub Treasury Officers.
- The Director, National Informatics Centre, Vellayambalam, Thiruvananthapuram.
- ✓ The Nodal Officer, www.finance.kerala.gov.in
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Approved for issue,


Section Officer