



## **GOVERNMENT OF KERALA**

### Abstract

Finance Department – Drawal of funds in respect of Local Governments – Modified Guidelines - Orders issued.

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### **FINANCE (SFC Cell - A) DEPARTMENT**

GO (P) No. 419/2015/Fin Dated, Thiruvananthapuram, 19<sup>th</sup> September, 2015

Read - 1. GO (P) No. 177/2006/Fin Dated 12-04-2006

2. GO (P) No. 400/2014/Fin Dated 19-09-2014

3. GO (P) No. 119/2015/Fin Dated 21-03-2015

4. GO (P) No. 187/2015/Fin Dated 19-05-2015

### **ORDER**

Government in its order read as first paper above have issued revised guidelines for the drawal of funds by Local Governments from the Consolidated Fund and Public Account of the State. As per GO read as 2<sup>nd</sup> and 3<sup>rd</sup> paper above, the system of transferring funds from the Consolidated Fund to the Public Account is dispensed with.

2. Government are in receipt of requests from Local Governments for clarification in drawing funds from Consolidated Fund, when funds are available in different sub heads under Development Fund. Government after having examined the matter in detail, are pleased to issue the following orders.

- i. The Secretaries of LGs are directed to furnish a statement in triplicate as in Annexure I of this order to the Treasury Officers, detailing the balance available in the Public Account under each Sub Head namely SCP, TSP,

- KLGSDP, Finance Commission Award, details of Funds received as Award / Incentive / details of Funds received for Joint Venture Projects with a request to transfer the same to the General Sector under Development Fund.
- ii. Treasury Officers are directed to verify the statement and satisfy themselves on the availability of funds in each sub head and transfer credit the available amount as per Treasury records only in each sub head to the General Sector under Development Fund.
  - iii. After effecting the above transfer, Local Governments are allowed to meet the expenditure under each sub head namely SCP, TSP, KLGSDP and Finance Commission Award from the appropriate head of account (Annexure II) in the current year's allocation from the Consolidated Fund by presenting bills in Treasury.
  - iv. Drawal of Funds from the Consolidated Fund for the expenditure under General Sector, including Joint Venture Projects is permitted only after exhausting Funds in the Public Account, including Funds received as Award / Incentive and for Joint Venture Projects.
  - v. After exhausting the Funds in the General Sector in Public Account, the expenditure shall be debited from the Consolidated Fund.
  - vi. In the case of Joint Venture Projects, conditions stipulated in the Government Order read as 4<sup>th</sup> paper above should be followed
  - vii. The bills in respect of Joint Venture Projects other than General Sector, should be debited from the respective sub head under the Consolidated Fund

(Annexure II) as per the conditions stipulated in the Government Order read as 4<sup>th</sup> paper above

- viii. The expenditure for Projects under KLGSDP shall be met from KLGSDP (General). After exhausting the same, further expenditure shall be met from KLGSDP (State Share)
- ix. The Local Governments are permitted to make use the Funds available under the Maintenance Fund (Non Road) kept in the Public account also to meet the expenditure under Maintenance Fund (Road) till exhausting the funds under Public Account.
- x. The Local Governments are permitted to make use the Funds available under Maintenance Fund (Road) kept in Public account also to meet the expenditure under Maintenance Fund (Non Road) to the extent it is actually necessitated till exhausting the funds under Public Account.
- xi. The Secretaries of Local Governments are directed to furnish a statement in triplicate as in Annexure III of this order, to the Treasury Officers, detailing the balance available in Maintenance Fund (Road) and Maintenance Fund (Non Road) under Public Account with details of Maintenance Fund (Non Road) suggested to be made use for meeting the expenditure under Maintenance Fund (Road) and vice versa.
- xii. The statement (original) should be kept in the Treasury till 31-03-2016. The duplicate copy should be forwarded to the Director of Treasuries and the triplicate to the Special Secretary to Govt, Finance (SFC) Department.

- xiii. The Director of treasuries shall consolidate the statement and forward the same to the Special Secretary to Govt, Finance (SFC) Department by 31-10-2015.
- xiv. The additional allocation in General Sector Funds and reduction in each sub head namely SCP, TSP, KLGSDP, Finance Commission Award in Development Fund and additional allocation in Maintenance Fund (Road) and reduction in Maintenance Fund (Non Road) and vice versa will be adjusted by the Finance (SFC) Department in future allocation of Funds.
- xv. The Local Governments are directed to comply these instructions by 15<sup>th</sup> October 2015.
- xvi. The Government order read as 3<sup>rd</sup> paper is modified to the above extent.

(By Order of the Governor)  
**E.K. PRAKASH**  
 Special Secretary to Govt

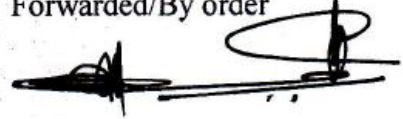
To

The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram  
 The Principal Accountant General (A&E), Kerala, Thiruvananthapuram  
 The Accountant General (E&RSA), Kerala, Thiruvananthapuram  
 All Local Governments  
 The Principal Secretary, Local Self Government Department  
 The Director of Local Fund Audit, Thiruvananthapuram  
 The Commissioner, Rural Development Department, Thiruvananthapuram  
 The Director, Panchayat Department, Thiruvananthapuram  
 The Director, Urban Affairs Department, Thiruvananthapuram  
 The Director of Treasuries, Thiruvananthapuram  
 The Executive Chairman & Director, Information Kerala Mission, Tvpm.  
 The Director, Kerala Institute of Local Administration, Thrissur  
 The Director of Information & Public Relations, Thiruvananthapuram  
 The District Treasury Officer, Thiruvananthapuram  
 All Deputy Directors of Panchayats  
 The Local Self Government (FM) Department  
 The Under Secretary, Finance (Accounts) Department



The Finance (Accounts- A/BW-J/ Dev. Wing/SFC-A&B) Department  
The Nodal Officer, Finance ([www.finance.kerala.gov.in](http://www.finance.kerala.gov.in))  
The Bill/Stock File/Office Copy

Forwarded/By order

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Section Officer

ANNEXURE-I (Original)

(Amount in Rs.)

GOVERNMENT OF KERALA					
Finance (SFC) Department					
Name of Treasury					
Treasury Code					
Name of Local Government					
Local Government Code					
Items to be Transfer to General Sector	Head of Account / Account Number	Amount available / suggested for transfer	Amount available / transferred to the General Sector	Date on which transfer is effected	Remarks
To be filled up by Local Government			To be filled up Treasury		
SCP					
TSP					
KLGS DP					
Finance Commission Award					
Award/Incentive amount					
Joint Venture Projects					

Secretary

Office seal

Treasury officer

Office seal

## ANNEXURE-I (Duplicate)

(Amount in Rs.)

GOVERNMENT OF KERALA					
Finance (SFC) Department					
Name of Treasury					
Treasury Code					
Name of Local Government					
Local Government Code					
Items to be Transfer to General Sector	Head of Account / Account Number	Amount available / suggested for transfer	Amount available / transferred to the General Sector	Date on which transfer is effected	Remarks
To be filled up by Local Government			To be filled up Treasury		
SCP					
TSP					
KLGS DP					
Finance Commission Award					
Award/Incentive amount					
Joint Venture Projects					

Secretary

Office seal

Treasury officer

Office seal

## ANNEXURE-I (Triplicate)

(Amount in Rs.)

GOVERNMENT OF KERALA					
Finance (SFC) Department					
Name of Treasury					
Treasury Code					
Name of Local Government					
Local Government Code					
Items to be Transfer to General Sector	Head of Account / Account Number	Amount available / suggested for transfer	Amount available / transferred to the General Sector	Date on which transfer is effected	Remarks
To be filled up by Local Government			To be filled up Treasury		
SCP					
TSP					
KLGS DP					
Finance Commission Award					
Award/Incentive amount					
Joint Venture Projects					

Secretary

Office seal

Treasury officer

Office seal

ANNEXURE-II		
GOVERNMENT OF KERALA		
Finance (SFC) Department		
<b>General Purpose Fund</b>		
<b>LGs</b>	<b>Head of Account</b>	
Municipal Corporations	3604-00-200-93-(01) (NP)	
Municipalities	3604-00-200-93-(02) (NP)	
District Panchayats	3604-00-200-93-(03) (NP)	
Block Panchayats	3604-00-200-93-(04) (NP)	
Grama Panchayats	3604-00-200-93-(05) (NP)	
<b>Maintenance Fund (Road)</b>		
Municipal Corporations	3054 -80-191-39 (NP)	
Municipalities	3054 -80-192-39 (NP)	
District Panchayats	3054 -80-196-39 (NP)	
Gram Panchayats	3054 -80-198-39 (NP)	
<b>Maintenance Fund (Non road)</b>		
Municipal Corporations	3604 -00-200-92- (01) (NP)	
Municipalities	3604 -00-200-92- (02) (NP)	
District Panchayats	3604 -00-200-92- (03) (NP)	
Block Panchayats	3604 -00-200-92- (04) (NP)	
Gram Panchayats	3604 -00-200-92- (05) (NP)	
<b>Development Fund (General Sector, SCP &amp; TSP)</b>		
Municipal Corporation	General Sector	3604 -00-200-91-(01)(N.P)
	SCP	3604-00-200-91-(06)(NP)
Municipalities	General Sector	3604 -00-200-91-(02)(N.P)
	SCP	3604-00-200-91-(07)(NP)
	TSP	3604-00-200-91-(12)(NP)
District Panchayats	General Sector	3604 -00-200-91-(03)(N.P)
	SCP	3604-00-200-91-(08)(NP)

	TSP	3604-00-200-91-(13)(NP)
Block Panchayats	General Sector	3604 -00-200-91-(04)(N.P)
	SCP	3604-00-200-91-(09) (NP)
	TSP	3604-00-200-91-(14) (NP)
Grama Panchayats	General Sector	3604 -00-200-91-(05)(N.P)
	SCP	3604-00-200-91 (10)(NP)
	TSP	3604-00-200-91 (15)(NP)
<b>Finance Commission Award</b>		
Municipal Corporation		3604-00-200-90-(01)-35 (NP)
Municipalities		3604-00-200-90-(02)-35 (NP)
Grama Panchayats		3604-00-200-90-(05)-35 (NP)
<b>World Bank Assistance (KLGSDP)</b>		
Municipalities	General #	3604-00-200-94-(02)-35-NP
	State Share	3604-00-200-94-(16)-35-NP
Grama panchayats	General #	3604-00-200-94-(05)-35-NP
	State Share	3604-00-200-94-(17)-35-NP
# The expenditure for Projects under KLGSDP shall be met from KLGSDP (General). On exhausting the same further expenditure shall be met from KLGSDP (State Share)		

ANNEXURE-III (Original)					
(Amount in Rs.)					
GOVERNMENT OF KERALA					
Finance (SFC) Department					
Name of Treasury					
Treasury Code					
Name of Local Government					
Local Government Code					
Items to be Transfer to General Sector	Head of Account/ Account Number	Amount available / suggested for transfer	Amount available / transferred to Maintenance Fund (Road/Non Road)	Date on which transfer is effected	Remarks
To be filled up by Local Government			To be filled up Treasury		
Maintenance Fund (Road)					
Maintenance Fund (Non Road)					

Secretary

Office seal

Treasury officer

Office seal

ANNEXURE-III (Duplicate)					
(Amount in Rs.)					
GOVERNMENT OF KERALA					
Finance (SFC) Department					
Name of Treasury					
Treasury Code					
Name of Local Government					
Local Government Code					
Items to be Transfer to General Sector	Head of Account / Account Number	Amount available / suggested for transfer	Amount available / transferred to Maintenance Fund (Road/Non Road)	Date on which transfer is effected	Remarks
To be filled up by Local Government			To be filled up Treasury		
Maintenance Fund (Road)					
Maintenance Fund (Non Road)					

Secretary

Office seal

Treasury officer

Office seal



ANNEXURE-III (Triplicate)						(Amount in Rs.)
GOVERNMENT OF KERALA						
Finance (SFC) Department						
Name of Treasury						
Treasury Code						
Name of Local Government						
Local Government Code						
Items to be Transfer to General Sector	Head of Account / Account Number	Amount available / suggested for transfer	Amount available / transferred to Maintenance Fund (Road/Non Road)	Date on which transfer is effected	Remarks	
To be filled up by Local Government			To be filled up Treasury			
Maintenance Fund (Road)						
Maintenance Fund (Non Road)						

Secretary

Office seal

Treasury officer

Office seal