



GOVERNMENT OF KERALA

Abstract

Implementation of Integrated Financial Management System (IFMS) – Streamlining salary disbursement process of State Government employees – Introducing One Office One Drawing Officer System - Orders issued.

FINANCE (STREAMLINING) DEPARTMENT

G. O. (P) No. 391/2015/Fin.

Dated, Thiruvananthapuram, 07.09.2015.

Read:- (1) Circular No. 92/2009/Fin dated 2.11.2009
(2) G. O. (P) No. 76/2014/Fin dated 21.2.2014.
(3) Minutes of the meeting on IFMS held on 3.06.2015

ORDER

The Government have already embarked upon the implementation of IFMS (Integrated Financial Management System), which envisages automation and integration of treasury related transactions of all the stakeholder departments and Agencies like Government of India, RBI, AG, Banks, Treasuries, LIC, etc. As a part of this, e-treasury, online budget preparation, etc. have already started functioning. The salary processing through SPARK and online submission of salary bills have been made mandatory since October 2014. The Government also took in principle decision to switch over to a centralised salary processing system for the disbursement of salary and other entitlements of all state Government employees.

2. The compilation of treasury accounts is now done electronically and stakeholder departments and agencies can access the electronic data once IFMS is fully operational. The total number of account generating points has to be brought down to bare minimum for effective compilation of accounts. Further, the number of treasury bills has also to be reduced for efficient management of treasury transactions. In consonance with the above objectives, the Government now decided to bring down the number of drawing and disbursing officers to bare minimum. Further, majority of Self Drawing Officers (SDO) like Doctors, Engineers, Teachers, etc. often depend other staff members for preparation of their salary bills due to their professional engagements and they can better focus on their core activities, if they are relieved of this routine activity. Government of India and many State Governments have already dispensed with SDO system long ago. Since salary bills of all staff members are processed in an automated environment through SPARK, preparation of SDO bills using this system will not involve any substantial additional work load. Considering all the above, weekly review meeting on IFMS held with Director of Treasuries, Accountant General, etc. vide reference third cited has decided that the drawal and disbursement of salary and other entitlements of all employees, including SDOs in an office shall be brought under the respective Drawing and Disbursing Officer (DDO) of each office.

3. In view of the foregoing, Government are pleased to dispense with SDO system in a phased manner as shown in the Annexure. Hereafter the drawal and disbursement of salary and other entitlements of all staff members, including gazetted officers in an office is entrusted with the respective DDO of that office. The treasuries shall not accept the bills prepared by Gazetted Officers from the date specified in the annexure. Consequent to the introduction of new system, the DDOs shall prepare separate salary bills, one for Non Gazetted Officers and the other for Gazetted Officers both in the slightly modified TR 51 bill form appended to this order. The simplified bill form TR 46 (a) introduced vide Government Order read second above, to prepare salary claims of Gazetted officers will stand withdrawn from the date of changeover into the new system.

4. The salary bills of Gazetted Officers shall continue to be prepared based on the pay slip authorised by AG. The Gazetted Officers shall make available a copy of their latest pay slip to the DDO of the office in which they are now working, to prepare their salary claims. In future AG shall send pay slip directly to the DDOs concerned instead of sending the same to treasury. However, no authorisation from AG is required for claiming annual increments as ordered in the circular read first above.

5. Hereafter issuance of NLC, LPC, effecting Co-operative recovery, filing of TDS returns, etc. in respect of all staff members including Gazetted Officers shall be the responsibility of the DDOs concerned.

6. The detailed guidelines for the implementation of the new system are attached as Annexure to this order.

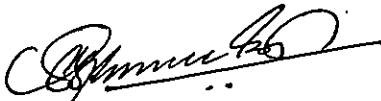
7. Necessary amendments to codal provisions will be issued separately.

By Order of the Governor,
Dr. K.M. ABRAHAM
Additional Chief Secretary to Government

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 Sub Treasury Officer, Secretariat Sub Treasury, Thiruvananthapuram
The District Treasury Officer, Thiruvananthapuram.
The Secretary, General Administration Department
The State Informatics Officer, NIC, Thiruvananthapuram
The Chief Project Manager, SPARK, Uppalam Road, Thiruvananthapuram
The Senior Divisional Manager, LIC, Divisional Office, Pattom, Thiruvananthapuram.
The Chief Post Master General, Kerala, Thiruvananthapuram.
The Director of Insurance, Thycaud, Thiruvananthapuram.
The Director, I&PRD (for press release)
Finance (Accounts - A&B) Department
✓The Nodal Officer, www.finance.kerala.gov.in
Stock File /Office Copy

Forwarded/By Order,


Section Officer.

Annexure

- 1) The new system will be put into operation in a phased manner as detailed below.
From 15/09/2015 Finance Department in Government Secretariat.
From 01/10/2015 all offices under Sub Treasury, Secretariat.
From 01/11/2015 all offices under District Treasury, Thiruvananthapuram
From 01/12/2015 all departments and offices in the State.
- 2) After 01/12/2015, the bill generation facility provided for self drawing officers in SPARK will be fully withdrawn. However Gazetted Officers can view their claims using the SPARK login facility.
- 3) The NIC shall make necessary modifications in the SPARK application to generate single bill of all Gazetted Officers for each DDO.
- 4) From December 2015 onwards, the Accountant General shall send copies of the payslip (including surrender leave salary slip, etc.) in respect of all Gazetted Officers directly to the DDOs of the office in which the gazetted officer is presently working along with a copy to the officer concerned.
- 5) All personal claims of Gazetted Officers such as TA, GPF, Medical reimbursement, etc. will also be preferred by the DDOs concerned under the new system.
- 6) The arrear claims, if any pertaining to the period prior to 1/12/2015 shall also be preferred by the DDO concerned.
- 7) The salary deduction statements pertain to SLI, LIC, GIS, GPF, FBS, etc. generated from SPARK and attested by DDOs shall be accepted by all account keeping authorities as proof of remittance to set right missing credits.
- 8) The establishment claims of both Gazetted and non Gazetted officers shall be prepared and presented to the Treasury by the Account Sections of Department / Offices concerned.
- 9) The DDO concerned shall draw and credit the salary and other entitlements of Gazetted officers including AIS officers to their existing bank / treasury account.
- 10) Any clarification in this regard shall be addressed to Government in Finance (Streamlining) Department.

Contents Received

Certified

- (i) that the Pay and allowance of the previous month have been disbursed to the proper persons and stamped acquittance has been obtained and filed in my office.
- (ii) that every Government servant on whose behalf of pay or leave is claimed in this bill has actually been on duty or

authorised leave, as the case may, during the period for which his pay or leave for which his pay or leave salary is claimed.

- (iii) that the eligibility of the claims preferred in this bill are verified with the relevant rules.
- (iv) that the employees for whom the HRA is claimed in this bill, were not provided with Government quarters during the period for which HRA is claimed.
- (v) that the profession tax for the half year ending on..... has been recovered from the incumbents and remitted.
- (vi) that the arrears of DA sanctioned as per G.O.(P).....Fin./dated..... has been drawn and credited to the GPF accounts of the incumbents concerned.

Signature :

Name :

Seal Designation : Medical Officer

Place :

Date :

NB: if any certificate is required to be attached in the bill, it should be written, giving SI.No.starting from (vii)

SPACE FOR ENDORSEMENT

Please pay the amount to Sri./Smt..... whose signature is attested below.

Contents received

Signature of the messenger

Signature of the Drawing Officer

Signature of messenger

SPACE FOR COUNTERSIGNATURE

Signature of countersigning Authority with Name, Designation and Date.

Allotment Details(For wages claim)

Total Number of Employees, Category wise

Appropriation for current year:

Expenditure excluding the bill :

Expenditure including the bill :

Balance :

Commonly used Dues and Deduction and Deductions Code

Code	Description	Code	Description	Code	Description	Code	Description
01	Pay	301	FBS	102	HBA	123	KPCNSPF
22	DA	302	House Rent	105	MCA	124	Panchayat Emp. PF
23	HRA	303	LIC	107	Other Conveyance	126	contri.Prov.Pension Fund
24	CCA	304	PDA Hantex	109	Int.Free Advance	127	KASRSEPF
04	TP	305	Hanveev	110	Warm Clothing	128	contingency Emp.Pf
03	Personal Pay	307	PLI	116	Int on HBA	325	Pension contri./LS of LB
90	PTA	309	AIS GI	117	Int on MCA	701	GPF
08	PCA	311	Income Tax	118	Co-operative dues	129	SLI
99	Interim Relief 1	314	CCD	119	KPEC & PPSPF	324	Group Insurance
98	Interim Relief 2	315	CrCD	120	KASEPF	704	Cycle Advance
002	Festival Advance	321	TC to SB	121	NMRPF	705	Mosquito Net Advance
001	Pay Advance	327	DTO PD	123	KPCSPF		

Signature

Below Rs.

Form TR 51
[Vide GO (P) No.391/2015/Fn dated, 07.09.2015]
DETAILED PAY BILL OF GAZETTED/NON-GAZETTED ESTABLISHMENT/WAGES

Name Of Treasury:

Computer Sequence No./Token No.
Scroll No:

Date

Dept Code:
Name of Office: Bill No:
Head of Account

DDO Code:

Plan(P)/Non-Plan(N)
CPS/CSS:

Voted(v)/Charged(c) V
Ratio:

Received for the Period:(From) (To)

ABSTRACT OF THE BILL

CODE	A DUES	Total In Rs	CODE	B DEDUCTIONS	Total In Rs
01	Pay/LS/SP/Wages/TP		701	GPF - Monthly Sub.(701)	
22	DA/ADA		129	State Life Insurance-sub(129)	
23	House Rent Allowance		324	Group Insurance Scheme(324)	
20	Other Allowance(20)		303	LIC Premium(303)	

Total A Gross :
Total B :
Total = A - B :
Received :
Rupees

Signature, Name and Designation of Drawing and Disbursing Officer

FOR TREASURY USE ONLY

Pay(Rupees.....only)
In Cash/Cheque.....(Rupees.....only)
by RBR and(Rupees.....only)
POC No..... Date/...../.....only)by TC
Accountant Treasury Officer
Received Pay Order Cheque
Signature of Recipient
Pay Order Cheque issued by
Accountant