



GOVERNMENT OF KERALA
Abstract

Finance Department – Authorizing HMs of Aided primary, UPS, High Schools and Principals of aided Higher Secondary Schools, Vocational Higher Secondary Schools and Aided Colleges under Collegiate Education and Technical Education to draw monthly salary bills without countersignature – Guidelines unified and modified – Orders - Issued.

FINANCE (STREAMLINING) DEPARTMENT

G.O.(P)No.163/2020/Fin

Dated, Thiruvananthapuram, 22.12.2020

Read:- 1. G.O(P) No. 30/2013/Fin Dated, 16.01.2013.
2. G.O(P) No. 121/2018/Fin Dated, 08.08.2018.
3. G.O(Rt) No. 7340/2020/Fin Dated, 18.12.2020.

ORDER

As per the Government Order read first paper above, Government issued guidelines for authorizing HMs of Aided Primary and High Schools to draw monthly salary bills of their institution without countersignature, subject to certain conditions mentioned therein.

Later as per the Government Order read second paper above, Government issued permission to extend the same guidelines and to make applicable to aided schools under DHSE & DVHSE. But the same could not be made operational due to the non availability of the data of countersigning authorities in time.

Now Government are in receipt of requests from various quarters to extend the guidelines mentioned in the Government Orders read above to aided colleges under Directorate of Collegiate Education and also Institutions under Directorate of Technical Education.

i) In the above backdrop, Government are pleased to extend the facility for submitting monthly salary bills of aided colleges under Directorate of Collegiate Education & institutions under Directorate of Technical Education, as well, subject to the strict compliance of the following modified common guidelines in this regard and applicable to all aided educational institutions under Directorate of General Education, Directorate of Collegiate Education and Directorate of Technical Education.

1. The primary step to be followed is the entitlement authorization.

The entitlement authorization of all approved staff under the above aided institutions are to be done by the competent/countersigning authority using DSC (Digital Signature Certificate) in SPARK after due verification of all service / pay & allowance details in SPARK with the data available in the service book/ records of all employees. The data of existing employees in SPARK are to be locked by the DDOs concerned and then the same is to be verified at two levels (verifier and approver) in the office of the countersigning authority and any changes/corrections if require then the countersigning authority has to unlock data and DDOs have to do the corrections and then lock the same for approval by

the countersigning authority, subsequently. In the case of new employees when approval is granted, basic data entry is to be made by the DDOs in SPARK and PEN is to be authorized by the counter signing authority for bill generation. The data unlocking previlage of these institutions will be vested with the countersigning authority only.

2. The HMs/ Principals of all aided istitutions are authorized to draw and disburse the **monthly salary claims** of all approved staff members without countersignature by the competent authority specifically authorized for the same and e-submitted to treasuries using Digital signature of the DDOs and that too only on completion of the process mentioned at para 1 above.
3. The sanction of common establishment matter of such employees like leave, increment, periodic surrender, promotion, grade, transfer, arrear claims, pay fixation etc are to be generated in SPARK, as per the relevant rules and delegations in force, and such sanctioned are to be forwarded online to the countersigning authorities concerned through SPARK itself for entitlement authorization using Digital Signature of such authorities. All monetary benefits arising out of such sanctions can be drawn from treasury, only after the countersigning authority appoves the sanctions and later, respective bills using digital signature. Such bills can be e-submitted to treasuries by the DDOs only when the countersigning authorities approved the same with DSC and hence no countersignature on such bills is required.
4. The HMs/Principals of these aided institutions shall prepare the bills in triplicate and submit one copy to treasury, second copy to countersigning authority and third copy shall be kept in the institution for post encashment audit purposes. The countersigning authority would arrange scrutiny of the bill to ensure that the bills are drawn strictly according to the entitlement authorized.
5. Claims related to temporary employees with TEN, TA bills, MR bills, IFMA bills etc which are generated through SPARK based on budget allotment are to be submitted online for approval by countersigning authority and can be e-submitted to treasury only after approval by countersigning authority in DSC.
6. The list of countersigning authorities and their respective institutions shall be prepared by the HODs of the department concerned and forwarded to Chief Project Manager, Spark PMU for setting necessary provision/previlages in SPARK and they have to avail digital signature certificate immediately to make the system operational. The DSC of these officers would be mandatory for entitlement authorization in SPARK. A prescribed format for giving such authorization based on subsequent transfer/posting of new officers will be provided in SPARK.
7. The cost for providing DSC to such officers would be met for the budget provisions under "office expense" of relevant departments.
8. Any bill which could not be generated through SPARK is to honoured in treasuries only with the countersignature of the authorities concerned.
9. All the monthly salary bills need to be verified by the countersigning authority as part of post encashment on quarterly basis, failing which the future bill generations would not be permitted.
10. Any wrong action from the part of the DDOs/countersigning authorities leading to monetary loss of exchequer while using the new system will be viewed seriously and disciplinary action taken against the concerned by the department authorities immediately.
11. This new system is limited to the DDOs who have passed at least account test (lower), though the same is not envisaged/mandated in special rules applicable to

the post held by the DDOs. But a period of one year from date of this order is permitted for passing the account test in the case of existing DDOs who have not passed the same as of now. If account test details of DDOs are not updated in SPARK, the same will lead to difficulties in DDO authorization in such cases and also in the case of existing DDOs. So urgent steps to update the same are to be ensured by the concerned.

12. The new system will come into force for the salary bill from 01/2021 onwards.

- ii) All treasury officers are directed to honour the bills/claims of aided employees without physical countersignature on bills, strictly observing the above conditions. However before passing such bills, appropriate noting printed on the bills in this connection are to be ensured.
- iii) Operational procedure to be followed in SPARK would be uploaded as a tutorial in SPARK/Finance Department websites.
- iv) Formal amendment in KTC to facilitate this new procedure will be issued separately.
- v) The G.O read third paper above stands cancelled.

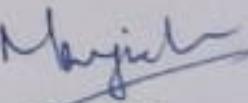
(By order of the Governor)

RAJESH KUMAR SINGH IAS
ADDITIONAL CHIEF SECRETARY(FINANCE)

To

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The Accountant General (Audit - II) Kerala, Thiruvananthapuram.
The Director of Treasuries, Thiruvananthapuram.
The Director of General Education, Thycaud, Thiruvananthapuram
The Director of Technical Education, Thiruvananthapuram
The Director of Collegiate Education, Thiruvananthapuram
The Director of General Education, Higher Secondary Education,
Thiruvananthapuram
The Director of General Education, VHSE, Thiruvananthapuram
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Stock File/Office Copy (E File No. 1369817)

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Section Officer