



GOVERNMENT OF KERALA

Abstract

Finance Department - Guidelines for authorising Headmasters of aided Primary and High Schools to draw salary bills without counter signature - Orders Issued.

FINANCE (STREAMLINING) DEPARTMENT

G.O. (P) No. 30/13/Fin.

Dated, Thiruvananthapuram, 16.01.2013.

Read: - 1 G.O (P) No.199/2011/Gen. Edn. Dated 1.10.2011.

2. U O (f) No.3457/J2 /12/G.Edn dated 20/10/2012.

3. Minutes of the meeting held in the chamber of Principal Secretary (Finance) on 24/12/2012.

ORDER

As per the G.O first read above, Government introduced a comprehensive package to the teachers working in Government aided schools to obviate various difficulties being faced by them. As a part of this, it was ordered that "The Headmasters of the aided schools will be designated as the authority for the drawal and disbursement of salary of approved staff of the respective school. The prevailing system of countersigning the salary bills by the Educational Officers concerned shall be dispensed with. The Headmasters of each school shall use only "SPARK" database for preparation of salary bills. This will come into effect as and when each school becomes SPARK enabled".

2. General Education Department vide reference second cited, has reported that all Government aided schools have since been brought under SPARK regime and data entry on the basis of sanctioned staff strength for the year 2010-11 have been verified by educational officers concerned. It was therefore pointed out that, since salary bills are generated through SPARK based on the entitlement authorised by departmental officers, the system of obtaining countersignature from the same authority is redundant. In the above background it was requested to issue necessary instructions to Treasuries to honour such bills without countersignature. The issue was further discussed with Director of Public Instruction and other stakeholders vide reference third cited. Based on the above, the following guidelines are issued for strict compliance of all concerned.

- (i) The Headmasters of all aided Primary and High Schools are authorised to draw and disburse salary of all approved staff members without countersignature, provided the bills are prepared based on entitlement authorised by the competent authority in the office of the DEO/AEO and salary bills are generated through SPARK system.

- (ii) The bills on surrender leave salary as envisaged in Kerala Education Rules can also be drawn and disbursed without countersignature provided the bill is generated through SPARK based on entitlement authorised as above.
- (iii) The Headmasters can continue to sanction increments as per the provisions contained in KER, but only through SPARK and proceedings so generated shall be forwarded to the AEOs/DEOs for entitlement authorisation. Any monetary benefits arising out of such administrative sanctions, can be drawn from treasury, only after the AE/DE offices authorises entitlement in the SPARK system.
- (iv) All other administrative sanctions, such as increment of the Headmaster, promotions including time bound higher grade, change in person by the way of new appointment, etc shall be issued by the departmental authority concerned as per the existing delegation of powers.
- (v) The Headmasters shall prepare the bills in quadruplicate and submit two copies to the Treasury for encashment. The third copy shall be kept in the school for audit purpose. The fourth copy of the bill along with a copy of its acquittance roll shall be submitted to the AEO/DEO concerned within a week after drawal and disbursement of salary. The AEO/DEO shall arrange scrutiny of the bill to ensure that the bills are drawn strictly according to the entitlement authorised from that office.
- (vi) T.A. bills, Medical Reimbursement bills, Maintenance Grant bills, etc can be drawn only with countersignature of the departmental authority concerned after obtaining the required allotment.
- (vii) Bill for approved teachers working on daily wage basis shall be drawn only after getting the countersignature of the departmental authority concerned.
- (viii) The Director of Public Instruction shall arrange to conduct audit of these bills at least once in a year.
- (ix) All the orders/proceedings relating to personal benefits that involve financial implication shall be generated only through SPARK. Such proceedings generated by Headmasters through SPARK shall be verified before authorising entitlement.
- (x) The Senior Superintendent in the office of the AEO and Personal Assistant in the office of the DEO shall be the designated officers for authorising entitlement through SPARK. The list of such officials shall be prepared by the DPI and forwarded to the Chief Project Manager, SPARK for assigning user ID and password. The DPI will

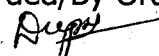
also ensure that service history of all employees in aided schools is complete and accurate before changing over to the new system. The designated officers shall make sure that the entitlements authorised by them are strictly in accordance with the orders issued by the competent authority and they will be held personally responsible for excess authorisation, if any.

- (xi) The digital signature for the designated officers in the AE/DE offices shall be made mandatory for entitlement authorization in SPARK. The Director of Public Instruction will furnish the list of officers for whom digital signature are required, to National Informatics Centre(NIC). Digital signature of all officers likely to be considered for entitlement authorisation may be obtained in advance so as to avoid delay in authorisation when the officers get changed. The cost for providing digital signature will be met by the DPI from the budget provision under "Office Expenses".
- (xii) Any bill which cannot be generated through SPARK will be honoured in treasuries only with the countersignature of departmental authority.
3. All Treasury officers are hereby directed to honour the salary bills of employees of aided schools complying with the above instructions without countersignature. However, before passing the bill for payment, the genuineness of the bill presented in treasuries shall be verified with reference to the SPARK code printed on the bills.
4. Formal amendments in KTC to facilitate the payment of bills without countersignature will be issued separately.
5. The new system will come into force commencing from disbursement of salaries for the month of April 2013.

BY ORDER OF THE GOVERNOR,
Dr. V.P. JOY
PRINCIPAL SECRETARY (FINANCE)

To

The Principal Accountant General (Audit/ A&E) Kerala, Thiruvananthapuram
The Director of Treasuries, Thiruvananthapuram
All DTOs/STOs(through Director of Treasuries)
The Director of Public Instruction, Thiruvananthapuram
All AEO/DEO(Through DPI)
The General Education (J) Department
The Nodal Officer, www.finance.kerala.gov.in
Stock file/Office copy.

Forwarded/By Order,

Section Officer.