GOVERNMENT OF KERALA
Finance (IT-SF) Department
CIRCULAR

No. 08/2019/Fin

Dated, Thiruvananthapuram, 24-01-2019

Sub:- Finance Department—General instructions for preparation of Bill in SPARK for the period prior to 2/2011 in the case of employees not having PEN—instructions—Issued - Reg.


As part of IFMS implementation, all the bill submission to treasury system is to be ensured through electronic mode only. But at present the pay and allowances claims prior to the period 2/2011 of employees without PEN is not possible in SPARK and hence the same is permitted as non SPARK bill, based on request from DDO, as per the directions issued in the letter read first paper above. But now Government have decided to introduce a facility for bill preparation for such employees for such old periods also in SPARK. Accordingly, the facility is now made available in SPARK and the following guidelines/instructions to be adhered to while preparing and submitting such bills are issued for strict compliance by DDOs and Treasury Officers.

1. Bills of employees (including Aided institutions) with claim period prior to 02/2011 will alone be permitted using this module. No claims after 02/2011 would be possible through this module.

2. Claims of employees not having PEN alone can be prepared based on a proceedings/ sanction order issued by competent authority.

3. SPARK application will not do any calculation / processing in preparing such bills, but only facilitates data entry of due drawn / Bill details. Hence the Arithmetic accuracy needs to be verified by Bill signing / approving authority.

4. Order number of the Proceedings/Order by competent authority, date, amount etc. should be entered into the system and the same should match with the hard copy details accompanying the bills.

5. Claims should be prepared by the DDO based on relevant rules, rates and procedures. The full responsibility of the amount arrived will be vested with the DDOs.

6. In the case of claim to legal heirs, DDO should verify the documents such as legal heir ship certificate, bank details of heirs etc. and should ensure its genuineness.

7. All such bills facilitated through the above module should invariably be countersigned by an officer above the rank of the DDO concerned.

8. Hard copy bill along with all supporting documents should be sent to Treasury after e-submission in SPARK for verification and claim passing. All supporting documents attached with the bills should be attested by the DDO concerned.

9. Bills of Time barred claims should not be prepared without proper sanction order.

10. A copy of the bill with all the supporting documents need be sent to the internal Audit wing of the department.

11. The DDO should also ensure that the same is produced before all inspection/ Audit authorities including Accountant General

12. Print out of these bills will carry a water mark “Manually Prepared Bill (employee without PEN)” for easy identification by Treasury officers.

13. Type of bills that can be prepared using this module are
(i). Salary
(ii). Salary arrear
(iii) DA arrear

14. Beneficiaries covered are
   (i) Employee not in service now.
   (ii) Legal Heirs of such employees died in service
   (iii) Legal Heirs of such employees died after Retirement

15. All treasury officers must ensure that all the above procedure / documents mentioned are well
    scrutinized before passing the claims.

16. A tutorial on the above module will be provided in the SPARK home page for easy reference
    and to proceed with the new module.

17. The above facility will be available in SPARK with immediate effect.

18. No requests directly from DDO for permission to prefer manual bill / merging with regular
    salary based on non SPARK bills in the above cases will be entertained by SPARK PMU or
    Finance Department.

19. Henceforth, any requests for Manual bills / Merging with Salary should be submitted through
    proper channel to the Administrative Department concerned for forwarding to Finance
    Department for consideration.

20. A certificate with following lines will be recorded on such bills by the DDO concerned.
    “I hereby certify that this employee is not having PEN and I have personally ascertained it and
    later, if found otherwise, it will be my personal responsibility for all consequences.”

21. Director of Treasuries will intimate the content of this circular to all treasury officers for
    strict compliance. Any laxity in observing the above guidelines will be viewed seriously.

MINI V.R.
Joint Secretary (Finance)

To

The Principal Accountant General (A & E/G&SSA) Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
The Director of Treasuries, Thiruvananthapuram
All Heads of Departments (through e-office).
All Sections in Finance Department (through e-office).
All Departments in Secretariat (through e-office).
The Stock file/Office copy.

Forwarded By order

[Signature]
Section Officer