



GOVERNMENT OF KERALA

Abstract

Local Self Government Department –Implementation of Saankhya in the three tier Panchayats in stages- Orders issued

LOCAL SELF GOVERNMENT (AA) DEPARTMENT

G.O.(Ms)No. 245/2011/LSGD Dated, Thiruvananthapuram, 13th October 2011

- Read:- (1) Notification No. GO (Ms) No. 83/2011 LSGD dated 28.03.2011 issued under SRO No. 266/2011 published in the Kerala Gazette Extraordinary dated 6 April 2011.
(2) G.O. (Ms) No. 308/2010/LSGD dated 23.12.2010
(3) G.O. (Ms) No. 152/2011/LSGD dated 26.07.2011.

ORDER

Government have issued the Kerala Panchayat Raj (Accounts) Rules, 2011 under the notification read as 1st paper above prescribing Accrual Based Double Entry Accounting System. In the Government Order read as 2nd paper above, Government have prescribed that the use of Saankhya Accrual Based Double Entry Accounting Software developed by Information Kerala Mission (IKM) shall be mandatory in the three tier Panchayats with effect from 1st April 2011.

2. In the GO read as 3rd paper above, Government have stated that Saankhya shall be implemented stage by stage throughout the State in the three tier Panchayats. It has also been stated therein that until Saankhya becomes online each Panchayat shall continue to maintain its accounts manually, using the existing formats and registers in the cash based single entry system.

3. As regards the plan for implementation of Saankhya, it has been pointed out that capturing the entire balances including Fixed Assets as on the last day of the previous financial year will be a time consuming process. Therefore, it was suggested that, to begin with, it is sufficient to enter cash and Bank Balances as per Cash Book and Cheque Issue Register as on the last day of the previous month. Subsequently, all the Opening Balances as on the last day of the financial year can be incorporated. The transactions from the 1st April to the date of making Saankhya online can be taken up simultaneously.

4. Government, having carefully examined the plan of implementation of Saankhya in stages, are pleased to issue the following orders.

5. Saankhya will be made online in those Panchayats wherever the Secretary and staff are imparted training in Saankhya. Closing balances in respect of all Assets and Liabilities as on the last day of the previous financial year will be gathered from the Cash Book, Advance/Deposit Registers, DCB Statements, Register of Assets and other relevant registers. These shall be entered as opening balance in Saankhya. However, considering that this will be a time consuming process, to begin with, it is sufficient to enter Cash and Bank Balances, as per Cash Book and Cheque Issue Register as on the last day of the month previous to the installation of Saankhya as Opening Balance of the current month.

6. It shall be ensured that from the date on which Saankhya is made online, all the financial transactions from that date shall be made only after recording in Saankhya. However, if Saankhya is made online on a date other than the first working day of the month each of the financial transactions, receipt wise/voucher wise from the 1st of the month till that date, shall be captured in Saankhya subsequently, but within the month.

7. All the Opening Balances including those relating to Fixed Assets shall be entered subsequently but without delay. The head wise consolidation of all receipts and payments from the 1st day of the financial year to the 1st of month in which Saankhya is made online will be taken from the progressive figures in the Monthly Accounts of the previous month prepared in the existing cash based Single Entry Accounting System. A mapping chart for this purpose along with detailed guidelines are being issued separately as Annexure to this GO.

8. From the date on which Saankhya is made online, the Secretaries shall not sign any bills unless the Payment order Number obtained from Saankhya is recorded on each bill, in proof of the fact that the transaction has been recorded in Saankhya. At the end of each day, printouts of Cash Book Summary and Bank Books shall be taken and filed under the signatures of the Accountant and Secretary. During their visit, the Deputy Directors of Panchayats/Assistant Development Commissioners (General) and the Performance Audit Team shall ensure the compliance of these orders.

9. The Secretaries of the three tier Panchayats concerned shall forward Monthly Progress report to the Deputy Director of Panchayats/Assistant Development Commissioners (General), Director of Panchayats/Commissioner for Rural Development, the Principal Secretary, LSGD and State Performance Audit Officer by email by the 5th of every month.

10. It is reiterated that until Saankhya is made online, all Panchayats shall continue to maintain their Accounts in the existing Cash Based Single Entry System.

11. From the date on which Saankhya is made online, wherever Computerized Registers and Reports are available, Manual registers and reports will be treated as unacceptable and invalid in all the three tier Panchayats and Municipalities. For example, manually prepared Cash books, Register of Receipts and Register of payments will not be considered as valid documents. Supervising Officers and Auditors will not insist on the maintenance of such Registers and Reports.

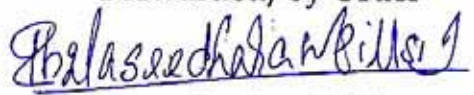
By order of the Governor
JAMES VARGHESE
Principal Secretary to Government

To

1. The Principal Accountant General (Audit), Kerala
Thiruvananthapuram.
2. The Principal Accountant General(A&E) Kerala, Thiruvananthapuram
3. The Accountant General (LBA) Kerala, Thiruvananthapuram
4. The Director of Panchayats, Thiruvananthapuram
5. The Commissioner of Rural Development, Thiruvananthapuram
6. The State Performance Audit Officer, LSGD, Thiruvananthapuram
7. The Director of Local Fund Audit, Thiruvananthapuram
8. The Executive Chairman and Director, Information Kerala Mission
9. The Director, KILA, Thrissur
10. The Director. SIRD, Kottarakkara
11. The Director of Information and Public Relations, Thiruvananthapuram
12. The General Manager, Grama Lekshmi Mudralayam, Kanjikode, Palakkad
13. The Secretaries of all District-Block-Grama Panchayats
14. Stock file/Office copy.

Copy to:

P.A to Principal Secretary

Forwarded/by Order

Section Officer