



GOVERNMENT OF KERALA

No.FM1/95/2016/LSGD

Local Self Government (FM) Department,  
Thiruvananthapuram, Dated: 31.03.2016

From  
Secretary to Government.

To

The Director of Panchayats/Director of Urban Affairs/Commissioner for Rural Development/The Chief Town Planner/The Exe. Director, Suchitwa Mission, The Exe. Director, Kudumbasree/The Director, KSUDP/ The Managing Director, KURDFC/ The Secretary, TRIDA/GSCDA/Thrissur Development Authority/ Calicut Development Authority/ Kollam Development Authority /Valkuvanad Development Authority/The Exe. Director, Information Kerala Mission/The Director, SIRD, Kottarakkara/ Mission Director, MGNREGS Cell/The Director, KILA, Thrissur

Sir,

Sub:- Local Self Government Department-Efficient financial & liquidity management – complying with guidelines-forwarding of – Reg.

Ref:- Circular No.15/2016/Fin dated 24.02.2016 of the Finance Department.

I am to forward herewith a copy of the Circular cited for information and strict compliance.

Yours faithfully,  
Sindhu. S.

Under Secretary,

For Principal Secretary to Government.

Approved for Issue,

Section Officer.



GOVERNMENT OF KERALA  
FINANCE (W & M II) DEPARTMENT

CIRCULAR

No. 15 /2016/Fin.

Dated, Thiruvananthapuram, 24/02/2016

Sub:- Finance Department – IFMS- Pre-authorisation system-  
Revalidation of bills/cheques- Procedures- reg.  
Ref:- Circular No. 6/2016/Fin dated 29-01-2016.

As a part of introduction of the Integrated Financial Management System (IFMS) and to improve liquidity management Government intends to introduce the following procedures in clearing bills, cheques and other instruments that are presented in the Treasuries of the State.

Government intends to introduce a pre-authorisation system for clearing bills in the Ways and Means Management System (WAMS) in continuation of circular referred under the following manner.

**BILLS PRESENTED BEFORE A TREASURY**

1. Contingent bills, presented before treasury where payments require clearance as they exceed the transient percentage cap for that head of account, will be kept in queue in WAMS to be cleared for encashment in the next financial year.
2. The Treasury officer will generate a pre-authorisation slip with a token number containing the full details of the bill. The pre-authorisation slip (Format of Pre-authorisation slip is appended here with) will be prepared in Form TR 59(d) of the Kerala Treasury Code Vol II. The pre-authorisation slip is a document which enables the DDO to encash the bill in the next financial year without having to prepare a fresh bill for doing so.

3. The concerned DDO will resubmit the bills through WAMS after proper authentication in the software.
4. DDO will have to enter the details of the bill in the bill book for the next financial year on encashment.

#### **BILLS LOADED INTO WAMS FOR CLEARANCE FROM FINANCE DEPARTMENT**

1. Bills/Cheques presented to Finance Department for ways and means clearance will be honoured based on the liquidity of funds with Government.
2. If for any reason a bill submitted for clearance cannot be cleared in the same financial year, it will be retained in the WAMS for clearance in the next financial year. The DDO will be intimated about this through a message in WAMS. The DDO will be able to download the information regarding the clearance from WAMS.
3. For those bills that have not been cleared during the course of the current financial year, Finance Department will issue the Ways & Means Clearance considering the liquidity of the State on priority basis in the financial year 2016-17.
4. On receipt of the Ways and Means clearance letter, the concerned DDO will submit the bills to the treasury along with the pre-authorisation slip that is already available by downloading in WAMS.
5. Cheques produced for clearance whose validity expires during the current financial year can be revalidated by the DDO.

Since the proceeds of the above bill has not been appropriated, the DDO should include this amount also in the surrender proposal.

For encashing bills presented to Treasuries as detailed above, sufficient Budget Provision will be provided in the relevant head of account if no provision is available during the next fiscal year.


The new system will be made effective from 01-03-2016. Necessary modifications shall be made in the Kerala Treasury Code.

**Dr. K. M. ABRAHAM**  
Additional Chief Secretary (Finance)

To,

1. The Additional Chief Secretaries/ Principal Secretaries/ Special Secretaries to Government.
2. All Heads of Departments.
3. Chief Executive Officers of Public Sector Undertakings/Autonomous Bodies/Other institutions.
4. The Director of Treasuries.
5. Office Copy/Stock file.

Forwarded/ By order

  
Section Officer

**GOVERNMENT OF KERALA**  
**Pre-authorisation slip**  
[Form No. TR 59(d)]  
Rule 210(j) KTC

Bill/Cheque having the following details are received in this office for payment.

Pre-authorisation No. :  Date:

Head of Account :

10 Digit DDO Code :

Bill/ Cheque No. :

| Name of Office | Bill Particulars | Gross Amount | Net Amount |
|----------------|------------------|--------------|------------|
|                |                  |              |            |

Station :

Date :

Signature of Treasury Officer

Note : POC will be issued only on production of this acknowledgement slip.