



**Government of Kerala**

**Abstract**

Integrated Financial Management System (IFMS)-Plan Scheme Treasury Saving Bank Account (PSTSB) for Managing the Utilization and Monitoring of Plan Fund of Government Departments and Agencies-Transaction and Accounting System for this New Category of Treasury Account-Sanctioned - Orders Issued.

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**Finance (Streamlining) Department**

**G.O.(P)No. 87/2018/Fin**

**Dated, Thiruvananthapuram, 10/06/2018**

Read:-

1. Circular No. 83/2017/Fin dated 24/11/2017.
2. Circular No.8/2018/Fin dated 30/01/2018.
3. G.O. (P) No. 62/2018/Fin Dated 16/04/2018.
4. Minutes of the meeting held in the chairmanship of Principal Secretary (Finance ) on 23.5.2018.

**ORDER**

Government permitted to open Special Treasury Savings Account (STSB) for managing the release and utilization of plan funds of various organizations. But over a period of time, large quantum of funds got accumulated in these STSBs, including plan and non plan funds and the exact account of scheme wise expenditure of plan schemes could not be traced out. Hence as per the Government Order read 1<sup>st</sup> paper above, a new category of treasury account has been introduced in the name 'Plan Scheme Treasury Saving Bank Account' (PSTSB) for Managing the Utilisation and Monitoring of Plan Fund of Government Departments, Agencies and Organizations. This PSTSB system would cater IT enabled accounting which capture each and every deposit and withdrawals so as to have separate administrative sanction / scheme wise accounts. For this, the following transactional and accounting procedures for the Plan Scheme Treasury Saving Bank Account (PSTSB) are issued for strict compliance.

## Transaction and Accounting System for PSTSB

The Plan Scheme Treasury Saving Bank Account (PSTSB) would have a sub accounting system. The accounts of every plan scheme will be captured distinctively in the treasury system under the original Administrative Sanction issued for the scheme. The subsequent credit of plan fund to this account from the Consolidated Fund would be captured in the treasury system under original Administrative Sanction already uploaded in the treasury system. In the debit side, every withdrawals made by the administrator of the account on account of actual expenditure in connection with the implementation of the scheme would also be captured in the treasury system. No withdrawals for a scheme would be permitted if there is no ledger balance for the specific scheme. In essence, the full profile of transactions under a plan scheme with the concerned orders can be retrieved from the treasury system at any moment.

### Operational Guidelines

#### **a) Role of Administrative Sanction issuing authority**

##### For the Issuance of Administrative Sanction

The administrative sanction issuing authorities for plan schemes should ensure that every new Administrative Sanction issued for plan schemes should expressly describe the original plan scheme. The sanction orders issued subsequently for releasing plan fund for the scheme should read the original administrative sanction and further release orders in chronological order. The administrative sanction issuing authority should upload scanned copy of every administrative sanction in the specific link in ELECTROINC LEDGER SYSTEM (e-Ledger), the modified application of existing e-LAMS. There would be a separate sub application module for uploading the administrative sanctions in this application (web site address treasury.kerala.gov.in/eLams or the link 'e-Ledger' in Finance Department's web site). The existing user credentials of the sanctioning authorities of plan schemes in e-LAMS can be made use of for the purpose.

For bill Generation and Transfer Credit of Plan Fund to PSTSB.

The withdrawals from the Consolidated Fund would be permitted against the administrative sanction uploaded in the system only. The DDO concerned shall generate the bill in the application 'BiMS' through the option 'administrative sanction' in the 'bill nature' from where concerned sanction order can be selected. Bills which require ways and means clearance will not be e-submitted to treasury direct. If the claim requires ways and means clearance, the system will automatically direct the DDO to e-submit the claim to the Ways & Means System of Finance Department for getting ways and means clearance. After obtaining the necessary clearance, the DDO can e-submit the bill to treasury along with the electronic clearance letter issued by Finance Department.

**b) Role of Authorized signatory of the PSTSB Account.**

The withdrawal from the PSTSB would be permitted for payment to end beneficiary only. The authorized signatory of PSTSB can be either a departmental officer who may also be a DDO or an officer in a Govt owned agency or organization. The application and the procedure for the online processing and e-submission of the sanction will be different for Govt Departments and Govt owned agencies and organizations as detailed below.

For Officers of Govt Owned Agencies and Organizations who are not DDOs with Treasury.

In the case officers of Govt owned agencies and organizations who are not DDOs in treasury, they can generate the proceedings through WAMS (treasury.kerala.gov.in/wams) and e-submit the same to treasury. Following that they can submit cheque and proceedings along with copies of sub vouchers to treasury for receiving payment. If the cheque amount requires ways and means clearance, the e-submission would not be possible unless valid clearance is obtained. In such

instances, for obtaining ways and means clearance, there shall be provision for the online submission of request in the WAMS application.

By Order of the Governor,

**Manoj Joshi,**  
Principal Secretary to Government.

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.  
The Principal Accountant General (G&SSA); Kerala, Thiruvananthapuram.  
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.  
Director of Treasuries, Thiruvananthapuram.  
Heads of all Departments / PSUs / Autonomous Bodies.  
Finance (Planning/SS) Department.  
Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in).  
Stock File / Office copy.

Forwarded // By Order,

  
Section Officer.