



**GOVERNMENT OF KERALA**  
Finance (IT-SF) Department

**CIRCULAR**

**No. 56/2018/Fin**

**Dated, Thiruvananthapuram, 20/06/2018**

**Sub: - Finance Department- SPARK Integration and Bifurcation of head of account 02-Wages – Directions -Issued.**

**Ref:** 1) GO(Rt.) 3771/16/Fin dated 22.4.2016  
2) Circular No. 91/2017/FIN dated 16.12.2017  
3) File No SPK-A1/63/2018-Fin

As per the Government Order referred first paper above, direction was given to all Chief Controlling Officers / Drawing and Disbursing Officers to ensure that the Pay & Allowance in respect of part time / contingent / daily waged / casual / contract employees are drawn from the concerned detailed heads under 02-Wages head of account only, and not under 01-salaries, and further clarified as per the circular read above to move for additional authorization in cases where the funds under 02-wages is not enough.

It is being observed that inspite of these instructions some controlling officers fail to map the 02-wages head of account in the BAMS system to their DDOs, and not moved with Government for bifurcation of various sub components under the same, such as Pay, DA, CCA etc. This non compliance leads to delay in disbursement of remuneration to such category of employees.

Hence all the Heads of the Departments and Drawing & Disbursing officers are directed to comply with the instructions in Cir. No. 91/2017/FIN dated 16.12.2017 without fail, and requested to move for bifurcation in 02-wages head of account immediately, if not done yet.

Any such lapse from the part of the CCOs 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  
All Departments in Secretariat including Law (through e-office)  
All Sections in Finance Department (through e-office)  
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Section Officer