

**പതിമൂന്നാം കേരള നിയമസഭ
രണ്ടാം സമ്മേളനം**

നഗരസഭകളിലെ അക്കൗണ്ടിംഗ് സിസ്റ്റം

നക്ഷത്ര ചിഹ്നമിട്ട ചോദ്യം നമ്പർ: 360

14.10.2011-ൽ മറുപടിയ്ക്ക്

ചോദ്യം

മറുപടി

ശ്രീ.എൻ. ഷംസുദ്ദീൻ
ശ്രീ. സി. മമ്മൂട്ടി
ശ്രീ. സി. മോയിൻകുട്ടി
ശ്രീ. പി. ഉബൈദുള്ള

ശ്രീ.പി.കെ.കുഞ്ഞാലിക്കുട്ടി
ബഹു: വ്യവസായവും വിവരസാങ്കേതികവും
നഗരകാര്യവും വകുപ്പ് മന്ത്രി

എ) നഗരസഭകളിൽ അക്കൗണ്ടിംഗിന് ഡബിൾ എൻട്രി സിസ്റ്റം നടപ്പാക്കുന്നതിന്റെ പ്രവർത്തന പുരോഗതി വിശദമാക്കാമോ;

എ) സർക്കാരിന്റെ 06.01.2007 ലെ ജി.ഒ.(എം.എസ്) 8/2007/തസ്വഭവ ഉത്തരവിന്റെ അടിസ്ഥാനത്തിൽ സംസ്ഥാനത്തെ അഞ്ച് കോർപ്പറേഷനുകളിലും ആലപ്പുഴ, തലശ്ശേരി എന്നീ നഗരസഭകളിലും പൈലറ്റ് അടിസ്ഥാനത്തിൽ ഡബിൾ എൻട്രി അക്കൗണ്ടിംഗ് സിസ്റ്റം നടപ്പിലാക്കുകയുണ്ടായി. തുടർന്ന് 04.02.2010 ലെ ജി.ഒ.(എം.എസ്) 23/2010/തസ്വഭവ ഉത്തരവ് പ്രകാരം എല്ലാ നഗരസഭകളിലും കോർപ്പറേഷനുകളിലും 01.04.2010 മുതൽ പുതിയ ഡബിൾ എൻട്രി അടിസ്ഥാനത്തിലുള്ള അക്കൗണ്ടിംഗ് സിസ്റ്റം നടപ്പിലാക്കിയിട്ടുണ്ട്. ഇൻഫർമേഷൻ കേരള മിഷൻ (ഐ.കെ.എം) വികസിപ്പിച്ചെടുത്ത 'സാംഖ്യ' എന്ന അക്കൗണ്ടിംഗ് സോഫ്റ്റ്‌വെയർ ഉപയോഗിച്ചാണ് ഇത് നടപ്പിലാക്കിയിട്ടുള്ളത്.

ബി) ഇതിനായി മുൻ സർക്കാരിന്റെ ബി) കാലത്ത് എന്തെങ്കിലും സംവിധാനം ഏർപ്പെടുത്തിയിരുന്നോ;

നഗരസഭകളിൽ ഡബിൾ എൻട്രി അക്കൗണ്ടിംഗ് സിസ്റ്റം നടപ്പിലാക്കുന്നതിനായി 04.02.2010 ലെ ജി.ഒ. (എം.എസ്)23/10/ തസ്വഭവ നമ്പർ സർക്കാർ ഉത്തരവിന്റെ അടിസ്ഥാനത്തിൽ ഇതു സംബന്ധിച്ച പുരോഗതി വിലയിരുത്തുന്നതിനായി നഗരകാര്യ ഡയറക്ടർ ചെയർമാനായും സ്റ്റേറ്റ് പെർഫോമൻസ് ഓഡിറ്റ് ഓഫീസർ കൺവീനറായും സംസ്ഥാനതല മോണിറ്ററിംങ്ങ് കമ്മിറ്റി രൂപീകരിച്ചിട്ടുണ്ട്. ഈ കമ്മിറ്റി ഇതു സംബന്ധിച്ച പ്രവർത്തനം വിലയിരുത്തി വരുന്നുണ്ട്.

സി) അതിന്റെ ഭാഗമായി സി) ഐ.കെ.എം. മുഖേന നിയമനങ്ങൾ നടത്തിയിരുന്നോ ; എങ്കിൽ എത്ര പേരെ അത്തരത്തിൽ നിയമിച്ചു;

ഐ.കെ.എം. മുഖേന നിയമനങ്ങൾ നടന്നിട്ടില്ല.

ഡി) ഈ നിയമനങ്ങൾ നടത്തിയത് ഡി) ഏത് മാനദണ്ഡമനുസരിച്ചായിരുന്നു എന്ന് വ്യക്തമാക്കുമോ;

ബാധകമല്ല.

ഇ) ഇവർക്ക് ഇപ്പോൾ നൽകിയിട്ടുള്ള ഇ) ജോലിയെക്കുറിച്ചുള്ള വിശദ വിവരം നൽകുമോ ?

ബാധകമല്ല.


സെക്ഷൻ ഓഫീസർ



GOVERNMENT OF KERALA

Abstract

Local Self Government Department - Adoption of Double Entry accrual based system of accounting- Implementation of pilot project- Orders issued.

Local Self Government (B) Department

GO (MS) No.8/07/LSGD.

Dated, Thiruvananthapuram, 06/01/2007

Read: Letter No.A1-15894/06 dated 24-1-2006 of Director of Urban Affairs.

ORDER

At present the urban local governments in Kerala are following cash- based accounting system as envisaged in the Kerala Municipalities (Preparation of Annual Financial Statements and Accounts) Rules 1963 and Kerala Municipal Corporations Accounts Rules 1967. Now both at the national and state levels there is a policy priority on improving the accounting system in local governments to make it more transparent and appropriate to the functions discharged by the Local Governments.

The Task Force set up by the Comptroller and Auditor General to suggest reforms in accounting policies and procedures to be adopted in urban local governments has suggested introduction of an appropriate accrual based accounting system. The Ministry of Urban Development, Government of India has endorsed this and included it as a mandatory reform measure under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). In the context, Government of Kerala have decided to launch a pilot project to introduce Double Entry Accrual based system of accounting in all the five Municipal Corporations and the Municipalities of Alappuzha and Thalassery with effect from 1st April 2007. This will be implemented by the Kerala Sustainable Urban Development project in partnership with Information Kerala Mission. Based on the experience gained in the implementation new Accounts Rules and Account Manuals would be issued in due course under the Kerala Municipalities Act 1994.

By order of the Governor,

S.M.VIJAYANAND,

Principal Secretary to Government.

To

The Accountant General Kerala, Thiruvananthapuram.
The Principal Secretary (Finance), Secretariat, Thiruvananthapuram.
The Director of Urban Affairs, Thiruvananthapuram.
The Director of Local Fund Audit, Thiruvananthapuram.
The State Performance Audit Officer, Thiruvananthapuram.
The Project Director, KSUDP, Thiruvananthapuram.
The Executive Director, Information Kerala Mission, Thiruvananthapuram.
The Secretaries of the Corporations and Municipalities concerned.

Approved for issue,

Section Officer

(Gish Copy)

J. THULASEEDHARAN PILLAI

Section Officer

Local Self Govt. (AA) Dept.

Govt. Secretariat, Thiruvananthapuram

87

GOVERNMENT OF KERALA

Abstract

Local Self Government Department- Adoption of Double Entry Accrual Based system of accounting - Implementation in all the remaining Municipalities -Orders issued.

LOCAL SELF GOVERNMENT (AA) DEPARTMENT

G.O.(M.S)No.23/10/LSGD

Dated,Thiruvananthapuram 04.02.2010

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- Read:-
1. G.O(Ms)No.8/07/Local Self Government Department dated 06.01.2007
 2. G.O.(Rt) No.652/07/Local Self Government Department dated 02.03.2007
 3. G.O.(P) No.100/07/Local Self Government Department dated 03.03.2007
 4. G.O.(Ms).No.130/07/Local Self Government Department dated 17.05.2007
 5. G.O(Rt) No.4240/08/Local Self Government Department dated 05.12.2008
 6. Government Letter to IKM No.39158/AA1/09/Local Self Government Department dated 01.07.09
 7. Report of the State Performance Audit Officer dated 9-11-2009.
 8. Minutes of the Executive Council Meeting of the Information Kerala Mission held on 24.12.2009.

ORDER

As part of the policy on improving the accounting system in Local Governments, a pilot project to introduce Double Entry Accrual based system of accounting was launched in all the five Municipal Corporations and the Municipalities of Alappuzha and Thalassery with effect from 1st April 2007 as per the G.O. read as 1st paper above. As per the G.O. read as 3rd paper above, Government notified the publication of the Kerala Municipal (Accounts) Rules, 2007. Government issued the Kerala Municipal Accounts Manual under the G.O. read as 4th paper above. Government ordered the implementation of the software developed by the Information Kerala Mission in compliance with the Kerala Municipal Accounts Manual in Kozhikode Corporation as per G.O. read as 5th paper above. Government also ordered the implementation of the revenue module deployed by the Information Kerala Mission in the other six Urban Local Governments viz Thiruvananthapuram, Kollam, Kochi, Thrissur, Alappuzha and Thalassery. Government further ordered in the G.O read as 5th paper above that Information Kerala Mission would do the entire accounting at Kannur Municipality using their software.

Government also ordered therein to extend to Kannur Municipality the Kerala Municipality (Accounts) Rules, 2007 and the Kerala Municipal Accounts Manual.

2. A team led by the State Performance Audit Officer and consisting of the Joint Director (Admn) of Urban Affairs and KSUDP officials visited the Kozhikode Corporation to evaluate the Saankhya software developed by the Information Kerala Mission in compliance with the Kerala Municipal Accounts Manual. Based on their report Government directed the Information Kerala Mission as per the letter read as 6th paper above to integrate the Sanchaya (Revenue Module), Sthapana (Establishment Module) and Sulekha (Plan Monitoring Module) software with the Saankhya software. Government also directed that all MIS reports in the existing software and all the reports required by Government should be available from the Information Kerala Mission software Saankhya. After incorporating the modification as directed by Government the Saankhya software was presented to the State Performance Audit Officer and Additional Director of Panchayats on 24.10.2009. The State Performance Audit Officer as per report read as 7th paper above informed that the Saankhya software was suitable for roll out in all the remaining Urban Local Bodies in the State. He also suggested that the Information Kerala Mission should obtain certification for the software from STQC of the Ministry of Information Technology.

3. The matter was discussed in the meeting of the Executive Committee of the Information Kerala Mission held on 24 December 2009 and it was reported that the Information Kerala Mission was ready for the roll out of the 'Saankhya' software in the integrated form in all the remaining Urban Local Bodies including the six pilot Urban Local Bodies with effect from 1st April 2010.

4. Government have considered the matter in detail and are pleased to order as follows.

- a) Information Kerala Mission shall get third party testing through Software Testing and Quality Certification (STQC) for the "Saankhya" software developed in compliance with the Kerala Municipal Accounts.

Manual from the Electronic Regional Testing Laboratory (ERTL) under the Ministry of Information Technology (MIT)

- b) Meanwhile, the Information Kerala Mission shall take all necessary steps to install the Saankhya software, integrated with Sanchaya (Revenue Module), Sthapana (Establishment Module) and Sulekha (Plan Monitoring Module) in all the remaining Urban Local Bodies in the State excluding six pilot Urban Local Bodies, immediately, so that the accounting process from 1st April 2010 shall be in Saankhya software in all those Urban Local Bodies in the State After successful implementation of the software in those Urban Local Bodies the same shall be extended to the pilot Urban Local Bodies also.
- (c) Director of Urban Affairs shall be responsible for the implementation of the Software in the Urban Local Bodies utilizing the services of IKM and with the technical assistance of State Performance Audit Office. For this purpose Technical Assistants of IKM in the Urban Local Bodies and a Technical Team from IKM Head Quarters shall be placed at the disposal of Director of Urban Affairs
- (d) A State level Implementation & Monitoring committee comprising the following members is hereby constituted to oversee the implementation of "Saankhya" and accrual based double entry accounting in all the Urban Local Bodies in the State.

- Director of Urban Affairs - Chairperson
- State Performance Audit Officer - Convener
- Joint Director (Admn.), Urban Affairs - Member
- Director, KILA -Member
- Finance Officer, Directorate of Urban Affairs- Member
- Director (Implementation), Information Kerala Mission-Member
- Director (Technical),Information Kerala Mission-Member
- Sri.S.Parameswaran Nair, Retired Director of Municipal Administration.

- Sri.Udaya Bhanu Kandeth, Retired Senior Audit Officer, AG's Office and Consultant Information Kerala Mission..

The Committee shall report the progress of implementation of the software to the government every month.

(e) The above committee shall arrange for imparting training for selected staff of Urban Local Bodies in Double Entry Accounting and Saankhya software. All Urban Local Bodies shall be covered in the training programmed which is to be conducted during January-March 2010. The training programme shall be organized by KILA. The Directorate of Urban Affairs shall issue necessary direction to the staff to participate in the training, ensuring that all the members of the Accounts Department/ Section who are to make operations in Saankhya and all members of staff who are to generate demands for receipts in Saankhya are covered in the training. The Secretary of each Urban Local Body shall issue office order specifying the names of staff engaged in accounting and cash functions. Names of such persons and those entrusted with the functions of raising demands of revenue collection may be intimated to Director of Urban Affairs and Director KILA for training. The Training Hand Books shall be provided by the Information Kerala Mission. The committee shall decide the content, faculty, schedule etc. for training in the domain part and the application part.

(f) A monitoring Committee at the Regional Level shall be constituted for the Southern, Central and Northern Regions with the Regional Joint Director of Urban Affairs as Chairperson and Convener, and the Secretaries of all Municipal Corporations and Municipalities in the region as members. The committee shall meet every month, take suitable decisions and furnish report to the committee mentioned supra.

(g) In each Urban Local Body a core team consisting of the Chairman Finance Standing Committee as Chairman, the Secretary of the Urban Local Body as Convener and Superintendent, Accounts and IKM representatives as members may be constituted for overseeing the implementation of the Accounting Software.

(h) The implementation of Saankhya software shall commence in February 2010 so that in all Urban Local Bodies accrual based double entry accounting is implemented from 1st April 2010.

(i) To commence with, the Opening Balance Sheet as on 31st March 2010 shall be prepared as prescribed in the Kerala Municipal Accounts Manual, incorporating the balance of Cash and Bank/Treasury Accounts as on 31st March 2010. The Urban Local Bodies shall utilize the services of a Chartered Accountant or a qualified person to prepare the Opening Balance Sheet. The expenditure on this account shall be met from Own Fund/General Purpose Fund. The balance under loans, specific grants, advances and deposits received on the Liability side and the balances with receivables as per the DCB statement on the Asset side shall be incorporated along with this or as soon as they are ready. The balances under Fixed Assets shall be incorporated subsequently and it shall be ensured that all assets and liabilities have been incorporated in the Balance Sheet.

(j) Revenue data base, which is essential for the integration of Sanchaya (Revenue Module) software, shall be prepared for Property Tax, Professional Tax, Rent, License Fee etc. by the Urban Local Body concerned. The data entry for the purpose shall be arranged by the Urban Local Body. Own Fund/General Purpose Fund shall be utilized for the purpose and Information Kerala Mission shall provide necessary technical support.

(k) All Urban Local Bodies shall ensure that the Treasury functions, which were under the control of the Revenue Department are transferred to the control of the accounts Department as ordered in the G.O. read as 2nd paper. Thereafter, the control of all receipts and payments in the Urban Local Body shall be solely with the Accounts Department.

(l) The Secretaries of all Urban Local Bodies shall issue office orders detailing the duties of the staff in the operation of Saankhya Application. The entire operations shall be done by the Urban Local Body staff, using their user names and passwords (which are to be maintained as confidential) All operations in the Saankhya Application shall be under the control of the Accounts Officer/ Superintendent of Accounts section. Monthly Receipts and Payments Statements and other Financial

Statements prepared in Saankhya, after conducting Bank/ Treasury Reconciliation shall be forwarded by every Urban Local Body to the Director of Urban Affairs with copy to the State Performance Audit Officer, by the 10th of every month


XIII

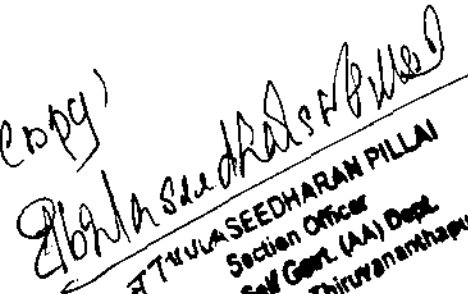
By Order of the Governor
S.M.VIJAYANAND
Principal Secretary

To

- The Principal Accountant General (Audit) Kerala, Thiruvananthapuram
- The Accountant General (A & E) Kerala, Thiruvanthapuram.
- The Mayors of all Municipal Corporations
- The Chairpersons of all Municipalities
- The Secretaries of all Municipal Corporations
- The Secretaries of All Municipalities
- The Director of Urban Affairs, Thiruvananthapuram
- ✓ The Executive Chairman & Director, Information Kerala Mission,
Thiruvananthapuram
- The Director, KILA, Mulankunnathukavu, Thrissur
- The Project Director, KSUDP, Thiruvananthapuram
- The Director Local Fund Audit, Thiruvananthapuram
- The Director of Information & Public Relations, Thiruvananthapuram (for
issuing Press Release
- The Stock File

Approved for issue


Section Officer

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S. TRIVIA SEEDHARAN PILLAI
Section Officer
Local Self Govt. (AA) Dept.
Govt. Secretariat, Thiruvananthapuram