



**GOVERNMENT OF KERALA**

Abstract

Integrated Financial Management System - Introduction of Budget Allocation Monitoring System - Orders issued.

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**FINANCE (STREAMLINING) DEPARTMENT**

G.O. (P) No. **34/2016/Fin.**

Dated, Thiruvananthapuram **04.03.2016**

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**ORDER**

Government have started implementation of the Integrated Financial Management System (IFMS) combining various online systems on receipt and expenditure by integrating State Budget with treasury transactions relating to line departments, Accountant General, RBI and other stakeholders. The new system aims to bring in effective financial control over budget estimation, allocation, receipts and expenditure management of the State Government. As part of IFMS, submission of budget proposals has already been made online through Budget Management System (BMS).

2. The Government have now decided to introduce Budget Allocation Monitoring System (BAMS) as the second phase of budget reforms with effect from 1 April 2016 onwards. The new system envisages online allocation of budget provision up to the level of Drawing and Disbursing Officer (DDO). As soon as the Budget is passed by the Legislative Assembly and the connected Appropriation Act is published, the details of budget allocations will be made available to the Chief Controlling Officer (CCO). The CCO shall allot funds online to the Subordinate Controlling Officer (SCO) who in turn sub allot funds to respective DDOs. All the post budget activities such as authorisation of additional expenditure, re-appropriation of funds, supplementary demands for grants, alteration memorandum to the original budget, drawal of advance from the Contingency Fund, regularisation of authorised additional expenditure, etc. have to be done online under this system based on the proposals furnished by Administrative Department. The funds so obtained additionally will also be allotted online to the SCO/DDO through this system subject to the rules and procedures.

3. In order to facilitate smooth flow of funds, the mapping of all heads of accounts with the concerned CCO and further mapping by the CCO up to DDO level has been completed. The Budget Allocation Monitoring System will work only in those cases where the heads of account are properly mapped.

4. The detailed guidelines on the procedure to be followed by the Controlling Officers, Drawing and Disbursing Officers, Treasury, Finance Department, etc. will be issued separately.

By Order of the Governor,  
**Dr. K.M. ABRAHAM,**  
Additional Chief Secretary (Finance).

To

The Principal Accountant General (A&E / G&SSA) Kerala, Thiruvananthapuram.  
The Accountant General (E&RSA) Kerala, Thiruvananthapuram.  
All Heads of Departments.  
All Departments of the Secretariat  
The Director of Treasuries, Thiruvananthapuram.  
All District / Sub Treasury Officers  
The State Informatics Officer, NIC, Thiruvananthapuram  
The Finance (BW-A) Department  
✓ The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)  
The Stock File /Office Copy

Forwarded/By Order,

  
Section Officer.