



## GOVERNMENT OF KERALA

### Abstract

Local Self Government Department - API Integration - AIMS software with K-SMART application - changes in the Chart of Accounts used for preparation of Urban Local Bodies 2024-25 Annual Financial Statements -approved- Orders issued.

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### LOCAL SELF GOVERNMENT(EG)DEPARTMENT

G.O.(Rt)No.2860/2025/LSGD Dated,Thiruvananthapuram, 22-11-2025

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- Read 1 G.O.(MS) 130/2007/LSGD dated 17-05-2007
- 2 G.O.(MS) 130/2008/LSGD dated 09-05-2008
- 3 G.O.(Ms) 30/2016/LSGD dated 09-02-2016
- 4 Letter No. EG1/45/2025-LSGD dated 04/11/2025
- 5 Letter No. DKSA 2769/SS3/2024 dated 17/11/2025 from the Director, Directorate of Kerala State Audit Department

### ORDER

As per the G.O read as 1<sup>st</sup> paper above, Government had issued the Kerala Municipal Accounts Manual for the preparation of Annual Financial Statements (AFS) of urban local bodies. As per G.O read as 2<sup>nd</sup> paper above, Government had issued orders to amend the said Accounts Manual. Accordingly, it was prescribed that the Chart of Accounts for recording each financial transaction should follow a 9-digit codification structure (first 3 digits – Major Head, next 2 digits – Minor Head, next 2 digits – Detailed Head, last 2 digits – Detailed Sub-Head).

As part of the digitization process, the SAANKHYA accounting software deployed in local self-government institutions also adopted this 9-digit codification structure for the Chart of Accounts, based on References (1) and (2), for recording financial transactions.

As per G.O read as 3<sup>rd</sup> paper above, Government have also ordered that the Annual Financial Statements from the statistical accounting software be e-submitted to the State Audit Department's AIMS (Audit Information Management System) software. Accordingly, the State Audit Department had made the necessary arrangements in AIMS to incorporate the Chart of Account codes as per the Kerala Municipal Accounts Manual and to receive AFS from municipalities.

The Government withdrew the SAANKHYA accounting software from municipalities across the State and deployed the K-SMART application with effect from 01-04-2024. As per the Govt.letter read as 4<sup>th</sup> paper above, Government directed Kerala State Audit Department to make necessary arrangement for the API Integration of K-SMART into AIMS software for enabling e-submission of AFS from K-SMART to AIMS. As per the letter read as 5<sup>th</sup> paper above, Kerala State Audit Department has reported certain differences in the Chart of Accounts in K-SMART and AIMS software and requested for rectification of the same and approval for the changes for enabling the e-submission of AFS of ULBs to AIMS.

Government have examined the matter in detail and are pleased to accord approval for the changes in the Chart of Accounts in the K-SMART Application into the AIMS software for the AFS 2024-25 of Urban Local bodies.

(By order of the Governor)  
ANITHA T R  
DEPUTY SECRETARY

To:

Principal Director, Local Self Government Department  
The Director, Directorate of Kerala State Audit Department  
The Executive Director, Information Kerala Mission  
Principal Accountant General (A&E), Kerala, Thiruvananthapuram.  
Accountant General(E&RSA/G&SSA), Kerala, Thiruvananthapuram.  
Local Self Government(FM) Department  
Information & Public Relations (Web & New Media) Department  
Stock File (File No. EG1/45/2025/LSGD) / Office Copy.

Forwarded /By order

Section Officer

**Copy To**

**PS to Hon'ble Minister LSGD**

**PA to Principal Secretary, LSGD**

**CA to Special Secretary, LSGD**