

**Government of Rajasthan
Finance Department
(G&T Division)**

No. F1 (3) FD/GF&AR/2014

Jaipur, dated: 14-09-2015

CIRCULAR

Subject: Shifting of Works Transactions on Treasury Mode (Pilot Run)

For the purpose of introducing transparency and accuracy along with electronic payment facility, **direct treasury system will be associated with the transactions of Works Departments from 1st October, 2015 on a pilot basis for two month in the following divisions only:**

1. **Public Health and Engineering Department-** City North/Ind, Division, Jaipur.
2. **Water Resources Department-XEN,** Water Resources, Division, Jaipur.
3. **Forest Department- DCF, (North), PaniPech,** Forest Division, Jaipur.
4. **Public Works Department - XEN,** City Division-II, PWD, Jaipur.
5. **Indira Gandhi NaharProject, Bikaner-** Regional Mechanical Division, II, IGNP, Bikaner

The basic objective behind this exercise is to eliminate delay in clearance of remittances, pairing of vouchers and cheques/challans from two different places and to provide transparent mechanism of electronic payments to suppliers/contractors and reconciled treasury operations in sync with electronic functions of all agency banks in the ambit of the current provisions pertaining to execution of works at division level.

Outlines/ instructions for shifting of Works Transactions on Treasury mode -

The below mentioned outlines/ instructions will be applicable for newly introduced process called "shifting of Works Transactions on Treasury mode".

Initially aforementioned five divisions alongwith Treasury, Jaipur (City) (for divisions - City North/Ind, PHED Jaipur, XEN, Water Resources, Division, Jaipur, DCF, (North), PaniPech, Forest-Jaipur and XEN, City Division-II, PWD Jaipur)and Treasury, Bikaner(only for IGNP- Regional Mechanical Division, II, Bikaner) will be responsible to follow these outlines/ instructions for effective operations of new processes during pilot runs. Remaining divisions will continue their working on current platform i.e. transactions / account submission to AG at their level.

Dates for final roll out of new processes in all other divisions will be conveyed separately. Outlines/ instructions are as follows-

1. Online Budget distribution (Letter of Credit):

Finance (Budget) Department will provide online budget distribution (LC) to the Works Departments on the system after providing due approval on the files as per rules.

(A) For Works Departments and Divisions:

- (a) In this system, online budget distribution in place of letter of credit within the limits/ norms prescribed for this purpose will be made effective between Finance (Budget) and Works Departments and Divisions.

- (b) Auto generation of Administrative and Financial Sanctions, Technical Sanction, Work Orders will be provided by NIC on the system for all Works Departments using the link with current platform of PROMIS developed for PHED. This process will also be linked with bill generation and photo uploading process.

(B) For Other Departments:

- (a) The process will remain same for the budget under the control of other departments but in this case Finance (Budget) will provide online budget (as per the limits) to other departments with the mandate of DDO powers and departments will further allot this budget to the Works Department or directly to the divisions concerned as per the approval obtained.
- (b) Other Departments will use IFMS application (Budget module) for issuing Administrative and Financial Sanctions to Works Department for the works to be executed at its level.

Letter of credit system will be followed as per the prescribed limits and requirements of approval on file by FD/ appropriate levels but allocation under LC will be managed through online system of budget distribution (for LC) by Finance (Budget) Department. There will be no need of providing physical copies of LC to Banks and Treasuries.

2. Online Budget Control :

- (A) Online budget control will be strictly maintained at the level of Treasuries/Sub Treasuries for all works transactions. Remittance heads will not be operated for the booking of expenditure and revenue of transactions of works, maintenance etc by Treasuries and Divisions of Works Departments. Treasuries will be able to operate direct expenditure and revenue heads for passing and authentication process of bills/ online bills submitted by the divisions of Works Departments. Similarly divisions will use direct expenditure heads for preparation of online bills and revenue heads/ relevant heads for depositing government revenue/ deposits.
- (B) Online budget control will be maintained at the level of bill generation at WAM (Works Accounting Module) and bill passing process at RAJKOSH. Divisions will not be able to generate bills beyond the limits of online budget (LC).
- (C) Works Departments will be liable to incur expenditure strictly up to the limits of online budget distribution (LC), Administrative and Financial Sanction (A&F) and Work Orders. Technical sanction will be linked with work order limit in the process of this binding of limit. Revisions in A&F and Work orders/ Technical Sanction can be made on the system only at the competent level (as per rules) after analyzing the actual need of this revision as per rules. Appropriate channels of entering and verifying A&F / Work Orders/ Technical Sanction and revisions will be ensured in the system with complete accuracy.

- (D) Extra/ Excess items will be automatically linked with the process of capping of limit of Work order.

Provisions for 10% of A&F limit will also be made with the system of verification at the competent level as per rules.

3. Payments for Works Transactions :

- (A) Divisions will not be authorized to issue direct cheques to the contractors/ suppliers/ vendors etc for the transactions of works, maintenance, repairs etc. All these transactions will be routed through Treasuries/ Sub Treasuries and electronic payments/ cheques will be issue by the Treasuries/ Sub Treasuries against the bills/ online bills submitted by the divisions using the platform of integrated banking operations/ Treasuries under IFMS.
- (B) Divisions of Works departments will initially prepare online bills pertaining to the works, maintenance, repairs etc. at Works Accounting Module (IFMS) in the prescribed formats according to the cap of A&F, Work order/Technical sanction and online budget (LC). Details of works will be accurately mapped with the work order concerned for this purpose. On the basis of system generated unique reference numbers, these bills will be linked with pay manager (IFMS) from where outer/ inner parts of the bills will be generated/ printed.
- (C) Divisions must ensure that Master data entries for A&F, Work orders, Technical Sanction, Vendors, Old Balances for the purpose of online bill generation which will be completed before starting mandatory processes on the system as per the timelines defined above.
- (D) Divisional Officers will forward these bills to respective Treasuries/ Sub Treasuries after ensuring complete accuracy. Physical copies of these bills signed by Divisional Accountant (DA) and Divisional Officer concerned alongwith prescribed attachments will be provided to Treasuries/ Sub Treasuries. System will provide maker (Auditor), checker (DA) and verifier (Divisional Officer) facility for these bills to the divisions on the system. Digital signatures of the drawing authorities (Divisional Officers) will also be associated in the system for online bills and submission of accounts.
- (E) All chargeable deductions and recoveries from due payments of all works transactions will be a part of online bills/ bills prepared for a particular transaction to be submitted to Treasuries and Sub Treasuries. Single Head wise deductions will be ensured in this process.
- (F) Under Treasury system, Imprest bills/ AC/ DC bills will be provided (as per the limits of SOP under PWFAR or the limits prescribed by Finance Department time to time) for handling cash transactions issues in the divisions. Imprest amount will be sanctioned to the divisions as per the provisions of GF&AR for petty payments. Works Departments will be liable to authorize limits of divisions (up to the upper limit of Rs. 30,000) with the prior approval of Finance Department. Recoupment of imprest will be made through the online bills/ bills through Treasuries by charging the expenditure directly to works.

- (G) For the purpose of submission in Treasuries Online bills/ bills will be prepared in single head of accounts. However, payment to multiple contractors/ suppliers/ vendors etc can also be made from a single head and single bill. All deductions/ recoveries will be made head wise.
- (H) Initially, physical bills/ G- schedules/ other attachments submitted by the authorities concerned will be attached with the hard copy of online bills. This process may be provided in the system after executing due studies of the processes.
- (I) Generation of bills with the report facility of multiple heads will be provided for the bills pertaining to maintenance/ capital worksetcpreferably below Rs. 5.00 lac, but head wise deductions will be ensured from each transaction. In this process, single physical and manual bill can be prepared in multiple heads for a single contractor with the effect of separate head wise deductions and MB entries. It will be used as physical attachment with hard copies of multiple online bills/ bills (single head wise) prepared for this purpose.
- (J) Divisional Officers will be fully responsible for any wrong payment due to wrong Bank details (Bank name, Branch, IFSC code, Account No. etc) in online bills related to the Contractors, Suppliers, Vendors etc. Therefore Divisional Officers will ensure for entering correct Bank details in the Contractor Master. Attested copy of first page of contractor's bank passbook should be provided to Treasuries and Sub Treasuries with bills. Facility for entering first time data of bank details will be provided at Division level. Any change in this data will be made at the level of Treasury Officer after taking formal request and bank details from divisions concerned.
- (K) Treasury Officers will authorize these bills as per the checklist enclosed at Annexure "A" through the system and will process for electronic payments with digital signatures to the Banks for crediting in to the bank accounts of Contractors/ suppliers etc. Banks will provide transaction wise status and online scrolls for these transactions along with the other transactions of treasuries as per the prevailing practices. Hard Copies of A&F, Work Orders will also be attached with the online bills/bills of works transactions.
- (L) System will facilitate divisions to view directly the status of bills, pending for authentication in Treasury/ Sub Treasury and pending for payments (even after generation of soft copy for e-payments). Treasuries/ Sub Treasuries will be liable to clear all the bills pertaining to these transactions within three working days positively. Alerts will be provided in the system for Treasuries and Divisions for this purpose.
- (M) Payment/ revenue status and Treasury authentication in the form of TV numbers and challan numbers will be communicated seamlessly to Works Accounting Module by the site of Paymanager, RAJKOSH and e-GRAS. Payment status will also be made visible and accessible to the contractors/ suppliers through the system.

4. Revenue Receipts of Works Departments:

Revenue collected at the level of divisions/ sub divisions will be deposited in revenue heads without using remittance heads. Challans will be generated through e-GRAS and amount will be deposited in bank branches associated with respective Treasuries and Sub Treasuries. E-GRAS and Rajkosh will seamlessly be associated with WAM for providing challan numbers and GRN numbers for these transactions. Record keeping of these revenue receipts will strictly be adhered by the divisions and Works Departments as per the processes defined under PWF&AR for this purpose.

5. Submission of monthly accounts to AG office:

(A) Treasuries will be liable to render budget head wise and division wise monthly accounts for these transactions with other treasury transactions to the office of Principal Accountant General as per the processes defined under chapter IX of Treasury Rules- 2012. The monthly Account should also be supported by the following system generated documents (Budget head wise and Division wise) :

- (1) Form 46-A (RPWA),
- (2) Form 64-(RPWA)
- (3) Form-74 (RPWA)
- (4) Other forms of accounts (as provided presently by divisions with monthly accounts) may be made accessible (electronically) in the interface of AG at Works Accounting Module (IFMS).

(B) System will be made accessible to PAG office for downloading electronic accounts of vouchers, challans and lists of accounts. Reconciliation process will also be linked through the system.

(C) Treasuries will also provide these physical vouchers and challans (Works Transactions) to AG office with monthly accounts until AG office agrees for submission of e-accounts.

(D) All the required changes in the process of accounts submission for works transactions will be incorporated in the system under consultation with PAG office.

(E) The current accounts submission process through divisions to HOD/AG office or HOD to AG office for works transactions will be eliminated as proposed system will facilitate almost all details of accounts along with authentication of banks payments and reconciled/ compiled data from Treasuries.

6. Balances related to Stock Suspense, MPSSA, MPWA, Cash Settlements etc. :

(A) Old Stock suspense balances pertaining to divisions of Works Departments will be entered at the level of divisions on the basis of valid records and accounts/ corrected accounts rendered (reconciled balances) to AG office. These balances will be verified on the system by Divisional Officers and physical copies of verified balances with authenticated signatures will be provided by them to Treasuries/ Sub Treasuries and AG office. The MIS reports of division wise balances will be made visible to AG office and Treasuries.

- (B) Divisions will not be able to change these balances in the system at their level. System should ensure that after forwarding the reconciled balances to Treasuries/ Sub Treasuries by the divisions, these balances will not be available for change at the level of divisions. They can only be changed according to the reconciliation with AG office. These changes can be made at the level of Treasury Officers after ensuring the due approvals of AG office on record. Divisions will have to submit requisition on the system as well as on the authenticated papers to Treasuries/ Sub Treasuries for this purpose.
- (C) Payments made/debit made from the balances of stock suspense will be cleared by charging actual works (debit entry) as per the availability of online budget provisions in that particular Financial Year. These cases will be cleared by the bills/ online bills of Adjustment through Treasuries/ Sub Treasuries with the nil effect of payment. Issue Note prepared for issuing stock as defined in PWF&AR will be attached with these bills.
- (D) Separate reconciled balances will also be maintained through the above process for Deposits, MPWA, Cash Settlements and MPSSA. In this process, payments can only be made from MPSSA through adjustment online bills/ bills after ensuring correctness and accuracy of payments by the Divisional Officer and Divisional Accountant.
- (E) Payments/ Adjustments from the reconciled balances of stock suspense / MPSSA/ MPWA/ Cash settlements will only be made when these balances will be entered in the category of identified balances and all relevant entries as prescribed under PWFAR will be made in the system by the divisions for this purpose.
- (F) Entries and effect of Storage charges on the works transactions will not be allowed in new system.
- (G) Old balances under stock suspense/ MPSSA/ MPWA/ Cash settlements/ cash should be identified and cleared on top priority (positively upto 31-03-2016) by all works departments as per prescribed norms. New Budget provisions under stock suspense heads will not be considered from 1-04-2016. Departments will have to submit their justified requirements (if any) on file to the Finance (Budget/ Exp) Department within 7 days for this purpose.
- (H) In this process, stock management will preferably be handled on turnkey basis. Provisions/ terms/ conditions will be recorded in new tenders by the works departments for this purpose.

7. Percentage Charges/ prorata charges:

Percentage Charges will be managed through book transfers (BT) by Treasuries on the basis of actual transactions on works through Treasuries and related TV numbers provided by Treasuries as multiple heads are associated in this process. Treasuries will be able to generate day wise (transactions wise) BT orders through the system. System will be linked properly with these processes so that related MIS reports may be generated through the system as per the requirements. Accounting process of Prorata charges will be managed through AG office / FA&CAO , PHED as per the current practices.

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8. Transfer entries, reconciliation:

Direct Transfer entries will not be allowed at the level of Divisions. Transfer entry process will be managed through the reconciliation system with AG office after submission of monthly accounts by Treasuries to AG office. In this reference, Divisions will not directly be able to rectify the entries of bills which have been passed by Treasuries and submitted to AG office with monthly accounts.

9. Physical Progress of Works:

Following points will be ensured at the level of Divisional Officer before preparation of online bills/ bills in Treasuries/ Sub Treasuries pertaining to the all capital works and repairs, maintenance works (for which quality control and inspection provisions are applicable under PWF&AR) -

- (A) Photographs of the site before the work started.
- (B) Photographs of the work at the time of release of payment (GPS linked photo with date & time stamp)
- (C) The stage (in %) of work has reached.
- (D) Name and designation of the Inspecting Authority including (i) Date and time of inspection (ii) His/ Her own photograph at the site of inspection (iii) Observation regarding quality of work (iv) Recommendation regarding payment or otherwise.
- (E) The module regarding quality aspects as outlined above will be made visible to the contractors.

10. Management of Deposit heads:

- (A) Deposit heads 8443-108 will be used for deposit works pertaining to autonomous bodies/ institutions/ societies etc. In this process amount for the works will be deposited using Treasury platform through the challan generated from e-GRAS. Old deposit balances (Work wise) will be entered on the system by the divisions concerned as per the process defined for stock suspense balances. Proper classification after the head 8443-108 as 1,2,3 will be ensured in the system by NIC but these classifications will not be a part of Lists of accounts .
- (B) Treasuries will maintain system generated records of these deposits through the process currently being adopted for civil deposits. Payments will also be made through online bills debiting 8443-108 as per the record/ GRN available in the system and on the basis of sanctions/order for refund issued by the divisional officers as per the valid records and account rendered to AG office.

11. Role of Works Departments:

- (A) **Head of Departments will completely be responsible for accurate implementation of all practices pertaining to transitioning of Works Transactions on Treasury Mode.** They will also be linked with the processes in the system where they can access the reports related to division wise status of payments/ revenue/ forms of accounts/ other details as per their requirements. Reconciliation process will also be linked with respective BCO for this purpose.

- (B) Regular monitoring of new practices will be ensured at their level. **Each Department will appoint Nodal Officer under intimation to Finance Department for handling all the issues of implementation of new processes among all divisions.** Help Desk under the supervision of Nodal Officer concerned will also be established for this purpose
- (C) Works Departments will be responsible for **providing proper training and organizing awareness programs for their division/ Sub Divisions in respect of new processes.** Necessary guidelines for implementation of new system will also be circulated in this regard.
- (D) Departments must ensure that Master data entries from all divisions for A&F, Work orders, Technical Sanction, Vendors, Old Balances will be completed before starting of mandatory processes on the system as per the timelines defined above.

12. Role of Divisional Officers and Divisional Accountants:

- (A) All the duties defined under PWFAR for maintaining accuracy and correctness in payment and other processes for Divisional Officer and Divisional Accountant will be same in new system.
- (B) **Divisional Officer will be responsible for implementation of new processes related to works transactions on Treasury Mode in his division/ Sub Divisions.** Regular monitoring of new system will be ensured at his/ her level.
- (C) The Divisional Accountant will be responsible to see that all the rules and orders in force are observed in respect of all the transactions of the Divisions/Sub Divisions.
- (D) Bills will be checked & verified by the DA as per PWF&AR and duly signed by DA and higher competent authority before online submission to Treasury/ Sub Treasury.
- (E) They will be accountable for Supervision of maintenance of all ledgers/ cash books and relevant records as per PWF&AR and any other relevant work assigned by Divisional Officer for implementation of new processes.
- (F) Divisional Officers will also be responsible for providing required support and guidance to the Treasuries, initially in the new process of works transactions on Treasury Mode.
- (G) Other related works will be as under-
 - (a) Reconciliation with Treasuries and AG,
 - (b) Compliance of audit paras,
 - (c) Participation in tender process.

13. Role of Director, Treasuries and Accounts and Treasury Officers:

- (A) **Director, Treasuries and Accounts (DTA) will be responsible for smooth implementation of new processes among all Treasuries and Sub Treasuries.** Guidelines sought by Treasuries in the process of bill authorization, payments, account submission for works transactions will be addressed by DTA as per the prescribed rules and processes.

- (B) Change Management issues in the system (developed for works transactions) will also be addressed by DTA according to instructions/ rules prescribed by Government time to time. Clarifications required from Finance Department may also be obtained in this process.
- (C) Treasury Officers will be responsible for smooth implementation of new processes among all Sub Treasuries and divisions. They will provide technical support to all divisions in case of any technical difficulty in the system. Training and awareness programs for divisions of all Works Departments will also be organized at proper intervals by the Treasuries and Sub Treasuries for this purpose.

14. Other important outlines:

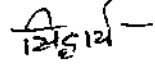
- (A) Divisional Officers will completely be responsible for maintaining accuracy and transparency in the transactions of works, repair, maintenance etc. Bills will be properly checked according to the prescribed rules before submission in to Treasuries by the Divisional Accountants and verified and passed for payments by divisional Officers. The validity and authenticity of these payments along with the correctness of bank accounts of contractors/ suppliers etc shall be ensured by Divisional Officers and Divisional Accountants at their level. Due Certifications (as per rules) will be also be made on these bills for this purpose. System will provide facility of auto generation of these certifications with online bills.
- (B) Treasuries will only be responsible for checking of online budget provisions, balances and expenditure as per the limits of A&F, Work Orders through the system and physical bills provided by divisions as per the set procedures. Discrepancy between online records and physical records/ certification will also be checked at the level of Treasuries.
- (C) Inter State and Centre suspense transactions will be accounted for as per the prevailing practices through Treasuries.
- (D) **NIC will ensure proper and seamless linkage of all applications (PROMIS, WAM, Paymanager, RAJKOSH, e-GRAS and Budget Module) for the purpose of transition of transactions of Works Departments on Treasury Mode.** Technical Help Desk will also be established by NIC and e-mail id and phone numbers of officials concerned will be provided on the system for this purpose. NIC must ensure to establish grievance redressal mechanism in the system for all divisions, Works Departments, DTA, Treasuries, Sub Treasuries and AG office. Observations obtained from PAG office in respect of smooth establishment of account submission process will be addressed in the system by NIC on top priority under consultation with DTA.
- (E) CAD Kota and Bikaner will ensure to modify their processes according to these guidelines before roll out of processes in their divisions. All the Divisions of these departments will also be linked with Treasury functions from the date of roll out for all divisions.
- (F) Where a doubt arises as to the interpretation of any of these instructions, the matter shall be referred to the Finance Department for further clarification/final decision.

(G) **Deemed amendment to Treasury Rules, 2012, PWF&AR, Budget Manual and GF&AR :**

The existing provisions of the Treasury Rules, PWF&AR, Budget Manual and GF&AR are deemed to be amended for these five divisions alongwith Treasury, Jaipur (City) and Treasury, Bikaner (only for these divisions) to the extent the procedures defined in this circular so as to ensure the process of shifting of Works transactions on Treasury mode. Formal amendments in Treasury Rules, PWF&AR, GF&AR and Budget Manual will be made after successful implementation of the new processes.


(H) Detailed outlines for the operational part of the new system will be ensured as defined & prescribed at Annexure-'A'.

Encl: Annex.A


(Siddharth Mahajan)
Special Secretary to Govt.
Finance (Budget)

Copy forwarded for information and necessary action to:

1. S.A. to Governor/C.M./All Ministers/State Ministers.
2. P.S. to Chief Secretary/Addl.Chief Secretaries.
3. P.S. to Principal Secretaries/Secretaries/Special Secretaries.
4. Secretary, Rajasthan Legislative Assembly, Jaipur.
5. Secretary, LokayuktaSachivalaya, Jaipur.
6. Secretary, Rajasthan Public Service.Commission, Ajmer.
7. Registrar, Rajasthan High Court, Jodhpur/Jaipur.
8. Principal Accountant General (Accounts/ Entitlement/ Civil &Acctt./ Audit) Rajasthan, Jaipur.
9. All Joint Secretaries /Deputy Secretaries/ Sections of the Secretariat.
10. All Heads of the Departments/All Collectors/Divisional Commissioner.
11. Director, Treasuries and Accounts, Rajasthan,Jaipur.
12. State Informatics Officer, NIC with a request to ensure functional part of all processes as defined in the circular.
13. Sh. I.D. Variyani, PSA, NIC,Vitta Bhawan, Jaipur to ensure functional part of all processes as defined in the circular.
14. Sh. Lalit Goyal, , PSA, NIC,VittaBhawan, Jaipur to ensure functional part of all processes as defined in the circular.
15. Treasury Officer, Jaipur (City) & Treasury Officer, Bikaner to ensure compliance of all processes as defined in the circular.
16. All Treasury Officers.
17. Accountant General (Receipt & C&E) Rajasthan, Jaipur.
18. Registrar, Rajasthan Civil Service Appellate Tribunal, Jaipur.
19. Administrative Reforms (Codification) Department (with spare copy).
20. Vidhi Rachana Sangthan for Hindi translation.
21. Addl.Director, Finance Department. He is requested to publish this circular on FD Website.


(Sumila Joshi)
Joint Secretary to the Govt.

Copy also forwarded for special attention to :

1. PCCF, Forest Department.
2. Chief Engineer Water Resources, PHED, IGNP, PWD.
3. Financial Advisor, Forest, PWD, WRD, PHED, IGNP.
4. Public Health and Engineering Department- City North IInd, Division, Jaipur.
5. Executive Engineer, Water Resources Department, Division, Jaipur.
6. Dy.Conservator of Forest (North), Forest Department, Forest Division, PaniPech, Jaipur.
7. Executive Engineer, City Division-II, Public Works Department, Jaipur.
8. Regional Mechanical Division - II, Indira Gandhi Nahar Project, Bikaner.


Joint Secretary to the Govt.

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1. Mode of operation -

- a) Online - It will be a web based online system. A hierarchy of Logins will be made available to assign User Id and Password to the authorized officers/ officials of Divisions. A proper password policy will be maintained for all types of users to ensure an appropriate level of security for the entire system.
- b) To make the application functional, Authenticated Master Data pertaining to Works/ Contractors/ Suppliers etc. will be entered by an authorized user of works departments. After the completion of master data entry, the process of making of online bill of Works departments will be executed.
- c) Previously entered Master data of Works/ Contractors/ Suppliers etc may also be used for the purpose of online bill generation after proper checking and authentication.
- d) In future, if there is any change in master data, the data will be updated by a well defined process so its effects can be made at each and every level of application with accurate flagging.

2. Process :Preparation and submission of Bills -

- a) All types of Bills as provided in PWF&AR will be prepared at WAM in the prescribed format in two copies.
- b) These bills will be checked and verified by competent authorities as described in PWF&AR and forwarded to concerned Treasury for final payment or adjustment entries. One hard copy of Bill with all essential documents will be sent to Treasury along with an online bill. Second copy of bill will be treated as office copy and be kept safely in record as per norms.

3. Passing of Bills in Treasuries and Sub Treasuries -

- a) Authorized bills from the works departments would be forwarded to respective Treasuries or Sub Treasuries. The competent authority of Treasury/Sub Treasury will ensure that every bill presented to Treasury/Sub Treasury is complete in all aspects. If any discrepancies are found, the same will be returned to the concerned Divisions with the complete details of objections.
- b) After removing objections it will be again forwarded to Treasuries/Sub Treasuries for releasing final payments.
- c) All essential deductions as per rules will be managed in the bills through Book transfers at the level of Treasuries.
- d) Suspense accounts will be managed through adjustments entries and nil payment bills in Treasury system.
- e) Imprest payments/ advances for divisions/ sub divisions will be managed through bill system. Treasuries will issue cheques to divisions for this purpose.
- f) Specimen signatures of Divisional Officers and Divisional Accountants will be sent to Treasuries/ Sub Treasuries for matching the same with those made on physical copies of bills.

4. Works Accounting Management System-

- a) Modules under IFMS (WAM, Paymanager, Rajkosh, e-GRAS, Budget etc) will be integrated to fetch data on real time basis.
- b) After generating various Masters in WAM i.e. A/F Masters, Work Masters, Contractor/Supplier Masters, all data will be fetched automatically while making online bills on WAM.
- c) Administrative and Financial Sanctions will be generated through PROMIS and be linked with master data of works/ contractors and online bills at WAM. Provisions of price escalation as per current limits will also be associated with Administrative and Financial Sanctions. These sanctions will also be linked with budget estimates .
- d) Job Contract related details and details pertaining to performance guarantee and Bank guarantee will also be added in master data of works/ contractors being used for online bill preparation.
- e) System will facilitate in keeping accounts of Advances, Previous Payments and previous and Final Payments to Contractors.
- f) Single Bill will be prepared in multiple heads or single head through the system as per current practice (TY-34).
- g) Opening balances of deposits may be entered by divisions in the system for further payments through Treasury system. Signed copies of these balances will also be provided to Treasuries by Divisions.
- h) All required validations should be strictly followed by the system to reduce number of errors while generating online bills.

5. MIS Reports –

- a) Treasury application will provide compiled data to Works Accounting Module under IFMS for generation of works related reports and maintaining cash books.
- b) Option for generation of cash books through system will also be provided for all departments (Civil and Public Works). Print outs of System generated cash books will be validated by competent authority presently liable for maintaining and validating the cash books.
- c) Information of Book transfers/ TV numbers will be available in TY-12 (TY-34), TY-11 (TY-33) and forms of accounts in WAM .
- d) To enhance the effectiveness, quality and transparency of the entire System, extra MIS Reports will be provided on demand.

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