

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

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

Jaipur, dated: 18.3.2016

CIRCULAR

Subject : Complete Shifting of Works Transactions on Treasury Mode All over the State.

To achieve complete transparency and accuracy in the accounting process of Works/Forest Departments of the Government of Rajasthan, by eliminating delay in clearance of remittances, pairing of vouchers and cheques/challans from two different places and also to provide transparent mechanism of electronic payments to suppliers/contractors and to reconcile 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, it was announced in Budget Speech 2015-16 at para No. 192 that the Works Departments will be associated with direct treasury system. The relevant part of the announcement in this regard was as under :

“192. लोक निर्माण विभागों के सभी भुगतान कोषालय के माध्यम से electronic payment द्वारा किये जायेंगे। यह व्यवस्था भुगतान होने वाले कार्यों के GPS एवं Different Stages के Photographs से भी Linked होगी।”

As a result, 5 divisions of Works Departments were associated with treasury system on a pilot basis on 1st October, 2015 as per the circular of even number dated 14.09.2015.

During the course of pilot runs, some issues were identified at the level of office of Accountant General, Rajasthan. These issues have been addressed in the system. Since the system is dynamic in nature, any further justified issues/suggestions which will be highlighted by AG office and Divisions during the actual and complete implementation of process will be addressed in due course and within the ambit of approved procedures.

Now in compliance of budget announcement, all divisions of all Works Departments/Forest Department will be associated with the direct treasury system with effect from 1st April, 2016.

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

Heads of Departments along with the Senior Most Accounts Officers posted in the Works and Forest Departments will completely be responsible for daily monitoring of the new system related to works transactions on Treasury Mode. They must ensure at their level that complete compliance of the Rules/ procedures/ new processes is being ensured by the Divisional Officers and Divisional Accountants for this purpose. Technical support and awareness about the new processes will be provided to all Divisions under their subordination. If any violation in the compliance of rules/ procedures/ new processes is reported at any level, strict action will be taken against the authorities concerned.

All the Divisions of all Works Departments/ Forest Department along with all Treasuries will completely be responsible to follow these guidelines/

instructions from 1st April, 2016 as mentioned below for effective operations of new process-

1. Online Budget distribution (Letter of Credit):

Finance (Budget) Department will provide online budget distribution (Letter of Credit) to the Works Departments/ Forest Department on the system after providing due approval on the files as per rules. All Divisions of Works/ Forest Department will be authorized to make transactions strictly under the limits of online budget distribution / LC and the dates of transactions provided by Finance (Budget) for this purpose.

(A) For all Works Departments/ Forest Department & all their 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 all Works Departments/Forest Department.
- (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 (in next phase or any other manner). This process will also be linked with bill generation and photo uploading process.
- (c) As per Rule 92 of PWF&AR, for the convenience of work, and in case of emergency, it is necessary that the Divisional Officer or any of his subordinate Disbursing Officers should be authorized either occasionally or as a standing arrangement, to draw bills on a Treasury situated outside the limits of the division such an arrangement may be sanctioned by the Finance Department on the recommendations of the Superintending Engineer. In this case online budget will be provided (according to LC) to the other division and the other division will be able to draw bill from respective Treasury where it has been associated. The work wise and head wise reports will provide details for these transactions.

(B) For the funds of Other Departments (other than Works/ Forest Department):

- (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/LC) 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 also use IFMS application (Budget module) for issuing Administrative and Financial Sanctions to Works Department for the works to be executed at their 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 for 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/ Forest, maintenance etc by Treasuries and Divisions of Works Departments/Forest Department. 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/Forest Department. 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). Divisions will ensure strict compliance/use of the system as per rules.
- (C) Works Departments/Forest Department 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 the revision as per rules. Appropriate channels (maker/checker/verifier) for 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 automatically be linked with the process of capping of limit of Work orders but it will be used by the divisions strictly in accordance to rules prescribed under RTPP Act, 2012, RTPP Rules, 2013 for this purpose.

Provisions for 10% above the A&F limit will also be made in the system but the same will be used by the divisions after getting verification at the competent level as per rules.

3. Payments for Works Transactions :

- (A) Any Division of Works/Forest Department will not be authorized from **1st April, 2016** 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/ WAM under IFMS.
- (B) Divisions of Works departments/ Forest Department will initially prepare online bills pertaining to the works, maintenance, repairs etc. at Works Accounting Module (IFMS) in the prescribed formats under PWF&AR for works transactions strictly in accordance to the online 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. Divisional Officers will be liable to ensure accuracy of data entered at different levels in the system. 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 be completed before starting mandatory processes on the system as per the timelines defined above. Divisional Officers will also ensure to provide verified and signed scanned copies (on the system)/copies of the A&F, Work orders, Technical Sanction, Old Balances to the Treasuries with the first online bill/ bill related to this purpose. Subsequent changes will be provided in the same manner. System will also ensure complete verification and capping of these documents.
- (D) Divisional Officers along with Divisional Accountants will be responsible to forward these bills to respective Treasuries/Sub-Treasuries after ensuring complete accuracy and compliance of all respective Rules. Physical copies of these bills signed by Divisional Accountant (DA) and Divisional Officer concerned along with 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/e-sign of the drawing authorities (Divisional Officers) will also be associated in the system for online bills and submission of accounts in phased manner.
- (E) Divisional Officers along with Divisional Accountants must ensure that all chargeable deductions and recoveries from due payments of all works transactions will be deducted from 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 PWF&AR or the limits prescribed by the Finance Department from time to time) for handling cash transactions issues in the divisions. Imprest amount for petty payment will be sanctioned to the divisions as per rules. Recoupment of imprest will be made through the online bills/ bills through Treasuries by charging the expenditure directly to works. Treasuries will issue cheques for these type of transactions.
- (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 be made from a single head and single bill. All deductions/recoveries will be made head wise.
- (H) Online generation of G-Schedule/A&F Sanction, Work order/Technical Sanctions will be provided in the system in phased manner 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 works etc preferably below Rs. 5.00 lac, but head wise deductions will be ensured from each transaction. In this process, single physical 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. Divisional Officers and Divisional Accountants must ensure to prepare these bills as per the provisions of PWF&AR.

- (J) Divisional Officers and Divisional Accountants will be held fully responsible for any wrong payment due to wrong entries or wrong Bank details (Bank name, Branch, IFSC code, Account No. etc) in online bills related to the Contractors, Suppliers, Vendors and Works, A&F sanction, Technical sanction, Work order etc. Therefore, Divisional Officers and Divisional Accountant will ensure the correct entry of all details along with correct Bank details in the Contractor Master, Work Master, A&F Sanction master, Technical Sanctions Master etc. Attested copy of first page of contractor's bank passbook / copy of cancelled cheque and other documents as per point number 3 (C) must be provided to Treasuries and Sub-Treasuries with first bill related for this purpose. After that the Facility for changing the data of bank details/ other details (A&F Sanction, Work order, Technical sanction etc) will be freezed at WAM for Divisional level. Any change in this data will be made at the level of Treasury Officer in WAM (IFMS) after taking formal request with details and bank details from divisions concerned (with the signed letter from Divisional Officer). WAM (IFMS) application must ensure this process.
- (K) Treasury Officers will authorize these bills as per the checklist (enclosed at **Enclosure-1**) through the system and will process for electronic payments (or cheques as the case may be) 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.
- (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 (WAM and Paymanager) for Treasuries/Sub-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 of transactions from Paymanager (as provided by the banks) will also be made visible and accessible to the contractors/ suppliers through the system. NIC will be liable to ensure complete, seamless and accurate integration of all applications (WAM, Budget Module, Paymanager, RAJKOSH and e-GRAS) under IFMS for this purpose.
- (N) Divisions will ensure that all vouchers including payments and adjustment etc will be provided along with online bills to Treasuries/ Sub-Treasuries as per the rules . After submission of accounts including all vouchers (payments and adjustment etc)to AG office by Treasuries, Transfer entries pertaining to corrections in vouchers/ bills will be done by the divisions only through the reconciliation process as defined for civil departments in budget manual and

GF&AR. Divisional Officers and Divisional Accountants will be responsible for providing reports related with land award settlements, survey reports of stores, sale accounts etc. directly to AG office as defined in Rule Number - 742 of PWF&AR.

- (O) The cheques issued by the Divisions (other than 5 already selected divisions) before or upto 31-03-2016 shall strictly be encashed upto 31-03-2016. After this date if cheques are received un-cleared from the banks or the vendors to the divisions, the same will be cancelled and recorded as nil effect on 8782-102, 103 heads by the divisions in the system. This effect will be made by the nil payment bill in which the old voucher number submitted earlier to AG office will also be specified and linked (with the link of old and new WAM and pay manger/ Rajkosh) . As deductions of these vouchers have already been done and recorded by AG office in the relevant heads, payments (net payable) to the vendors will be made through separate bill type where sanction for this payment will be issued (without deductions) by Divisional officer strictly checking of all office records as per rules. Cancelled cheque and attested copy (office copy) of voucher (submitted to AG office) will also be attached with the system generated hard copy (signed) of these bills. The new bill (for cancelled cheques) will be generated according to the availability of online budget (LC) in the system (for that purpose) for Current Financial Year. The date for cheques issued by the five already selected Divisions will be before or upto 30-09-2015 and the restriction of utilization of budget (LC) for net payable amount to vendors up to 31-03-2016 (for the cheques issued during 1-04-2015 to 30-09-2015) will be applicable for these cases. Old cases will be handled through the process referred above. Similarly Divisional Officers and Divisional Accountants will ensure that all the cash receipts have been entered in the WAM for the challans deposited up to 31-03-2016.
- (P) Payments related to other divisions (OR other divisions of other works Departments, autonomous bodies) / advances (as per PWF&AR and SOP) can be made through cheques by Treasuries on the basis of online bills provided by the divisions with due authentication and certification as per rules. Proforma transfers will also be made on the system (WAM) among all related divisions and their Heads of Departments. Effect of the same will also be provided in the related forms of accounts at WAM. Budget control at WAM for online bill generation and for authentication at Treasuries will also be ensured on the system for these transactions.

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 by Divisional Officers through e-GRAS recording the correct division codes 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. WAM, RAJKOSH and e-GRAS shall be associated completely by NIC in the process of cash Receipts generation at WAM and challan numbers provided at Rajkosh . Cash Receipts can only be generated at WAM after taking challan numbers from Rajkosh.

It shall also be ensured at RAJKOSH and WAM that no entry of cash receipt can be made at WAM by the Divisions after submission of accounts by Treasury to AG office for that particular month. Divisional Officers and Divisional Accountants will be held responsible to enter all cash receipts (related to division and respective Sub divisions) at WAM and forward confirmation through the system to the Treasuries up to 3rd of the following month otherwise their LC available at WAM will be withheld and TO will only be able to release the same after getting due confirmation on the system for this purpose. .

Record keeping of these revenue receipts will strictly be adhered by the divisions and Works Departments as per the processes defined under PWF&AR in this reference.

Divisional Officers and Divisional Accountants will ensure to create login passwords for their sub Divisions on WAM for the purpose of entry of cash receipts but the process of entry of cash receipt will strictly be governed by the procedures mentioned in this point.

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 and in this circular. The monthly Account shall also be supported by the following system generated documents (Budget head wise and Division wise):

- (1) Form 46-A (RPWA),
- (2) Form 61- (RPWA),
- (3) Form 64-(RPWA)
- (4) Form-74 (RPWA)
- (5) Form-80 (RPWA)
- (6) Annexure-4 (Attached at Enclosure-2)
- (7) Annexure-5 (Attached at Enclosure-3) (Department wise/Division wise summary of RPWA -80) will be made accessible electronically in the login of AG office in interface of WAM.
- (8) Other forms of accounts (as being provided presently by divisions with monthly accounts) may be made accessible [electronically] in the interface of AG at Works Accounting Module (IFMS).

(B) Treasuries will provide Form 46-A- (RPWA), Form 64- (RPWA), Form 74- (RPWA), Form 80- (RPWA), Annexure-4 of the monthly transaction of works divisions with the second list of monthly account to AG office. All these lists/ forms of accounts after freezing the account by Treasuries will be made accessible in the WAM in Divisional Officers login. Divisional Officers and Divisional Accountants will completely be responsible for taking hard copies of these lists/ forms of accounts for keeping in office record with due verification along with signatures. The same lists/ forms of accounts must be reconciled at the level of divisions also. The same confirmation by the Divisional Officers will be forwarded to the Treasuries on the system (WAM) upto 8th of the following month. In absence of that, system will stop the generation of bills through WAM for that particular month for the respective division. In addition to this, other

forms of accounts prescribed in PWF&AR will be maintained by Divisional Accountant/Divisional Account Officer at the level of Divisions.

- (C) Annexure-5 (Department wise/Division wise summary of RPWA -80) will be made accessible electronically in the login of AG office in interface of WAM (as per the requirement of AG office) . The same report will be made available at WAM in TO login, Head of Department's Login (Works/ Forest) and Divisional Officers Login.
- (D) Certificate prescribed in the note of Rule 236 of PWF&AR will be provided by the Divisional Officers to AG office before submission of first list of Account to AG office by Treasuries for the month of April of the following year. This certificate will be generated through the system by Divisional Officer at WAM after the submission of March month Accounts (freezing of this account at the system (WAM and RAJKOSH)) by Treasuries to AG office. For facilitation of AG office, these certificates may be collected from Treasuries and provided to AG office for initial first year. After that, AG office may review about the actual need of the above certificate and action may be taken accordingly.
- (E) The Divisional Officer will furnish a certificate in Form RPWA 75 B to the Accountant General as prescribed in note-1 of 264 of PWF&AR initially for one year. After that, AG office may review the actual need for submission of these certificates and inform Finance Department accordingly.
- (F) System will be made accessible to PAG office for downloading electronic accounts of vouchers, challans and lists of accounts related to all Treasuries and Divisions. Reconciliation process will also be linked through the system. All Forms of accounts as referred above and Annexure-5 will be made accessible in the interface of AG office at WAM. RPWA 62 and 72 will also be provided electronically in the login of AG office at WAM for initial period.
- (G) Treasuries will also provide the physical vouchers and challans (Works Transactions) to AG office with monthly accounts until AG office agrees for submission of e-accounts.
- (H) All the required changes in the process of accounts submission for works transactions will be addressed in the system under the consultation with PAG office for initial year of implementation of processes.
- (I) **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.**
- (J) Consolidated reports / forms of accounts/ Lists of accounts related to the divisions will be made accessible at WAM in the login of HODs (Works/Forest). Analytical Reports for online LC provided to the divisions and expenditure incurred by them will also be made available in this login. The master data of A&F, Work orders, Technical sanctions and revisions in these masters related to their divisions will also be made accessible (for viewing) to HOD at WAM.

Workwise physical progress reports (division wise and consolidated)/ financial progress reports (division wise and consolidated)/ photo uploaded by the divisions will also provide (for viewing) to HOD at WAM. NIC must ensure to provide access for viewing all these reports/ master data/photos etc. to all concerned Head of Departments (Works/ Forest) .

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

- (A) Heads of Departments (Works/ Forest) senior most Accounts Officers posted in these Departments must ensure that Old Stock suspense balances pertaining to divisions of Works Departments will be entered correctly 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 from Divisional officers and Divisional Accountants 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 and HoDs (Works and Forest) at WAM. After the verification of the balances by the divisional Officers at WAM, the same will be freezed in the system. Divisions will not be able to change these balances in the system (WAM) at their level.
- (B) System (WAM, Paymanager and Rajkosh) will ensure that after forwarding the reconciled balances to Treasuries/ Sub-Treasuries by the divisions (Divisional Officers) , these balances will be freezed and Treasury Officers will be able to change the data as per the verified details/ reconciled details (from AG office) provided by Divisional Officers with due verification and signatures. Divisions will have to submit requisition on the system as well as on the authenticated papers (signed) to Treasuries/ Sub-Treasuries for this purpose. Budget control from these balances will be maintained at WAM, RAJKOSH and Pay manager. Divisions will not be able to generate online bills beyond the limit of online available balances on the system. Treasuries will also maintain budget control for this purpose.
- (C) Payments/debit made from the balances of stock suspense will be cleared by charging actual works (debit entry) as per the availability of online budget (LC) provisions in that particular financial year in the system for that particular Division. 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 (signed) as defined in PWF&AR will be attached with these bills by the Divisional Officers.
- (D) Separate reconciled balances will also be maintained in office records and in the system by the Divisional Officers and Divisional Accountants through the above process for Deposits, MPWA, Cash Settlements and MPSSA, Manufacturing Accounts, TW etc. 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. Certificates for this purpose shall also be placed on these types of bills (Deposits, MPWA, Cash Settlements and MPSSA, manufacturing accounts, TW etc) by both the authorities.

- (E) Payments/Adjustments from the reconciled balances of stock suspense/ MPSSA/MPWA/ Cash settlements will only be made when these balances are entered in the category of identified balances and all relevant entries as prescribed under PWF&AR will be made in the system by the divisions for this purpose. Divisional Officers and Divisional Accountants must ensure the correctness of entry of identified balances at their level.
- (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 will be identified and cleared on top priority (positively upto 30-09-2016) by all Works/Forest department as per prescribed norms. New Budget provisions under stock suspense heads will not be considered from 1.10.2016. Departments will have to submit their justified requirements (if any) on file to the Finance (Budget/ Expenditure) Department upto 30-06-2016 for obtaining due approvals.
- (H) Works/Forest Department will ensure that stock management are preferably be handled on turnkey basis. Provisions/ terms/ conditions will be recorded in new bids (to be floated on or after 1-04-2016) for this purpose.

7. Percentage Charges/ prorata charges:

Percentage Charges will be managed through book transfers (BTs) by Treasuries on the basis of actual transactions of divisions related to works and recorded at WAM during the process of generation of online bills for a particular month. These transactions will be mapped through TV numbers provided by Treasuries at RAJKOSH as multiple heads are associated in this process. This process will only be adopted for the heads available at Budget Volume 4-C related to percentage charges. Treasuries will be able to generate division wise (transactions wise) BT orders through the system. System (WAM and RAJKOSH) will be linked properly with these processes so that related forms of accounts (with the effect of percentage charges) and MIS reports may be generated through the system as per the requirements. All relevant forms of accounts (with the effect of percentage charges) will be made accessible to Divisional Officers/ Heads of Departments (Works/Forest) and Treasuries. Accounting process of Prorata charges for other transactions (for which specific heads are not available at 4-C) will be managed through AG office / FA&CAO , PHED as per the current practices. WAM will provide consolidated reports (Annual) for these transactions to the divisions and Departments (Works/ Forest).

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. Reconciliation Process for these transactions will be governed by the rules prescribed in Budget Manual, GF&AR for civil Departments. Divisional Officers and Divisional Accountants must ensure compliance of these processes. Online Reconciliation Module developed under IFMS will be directly integrated with WAM/ RAJKOSH/ e-GRAS/ Paymanager for these

transactions. For this purpose, NIC shall ensure the seamless integration of all processes in the system.

9. Physical Progress of Works:

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

- (A) Photographs of the site before the work started. Photos will be uploaded on WAM (IFMS) for this purpose.
- (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 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 at WAM.

Certificates on the bills / online bills for above purposes will also be recorded by Divisional officers.

10. Management of Deposit heads:

- (A) Deposit heads 8443-108 and 109 (Works/ Forest Departments) 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, 109 as 1,2,3 will be ensured in the system by NIC but these classifications will not be a part of Lists of accounts. Divisional Officers and Divisional Accountants must ensure that correct and reconciled data from AG office (tallied with the closing balances of monthly accounts rendered to AG office for last month) has been entered in the system with due verifications. The signed copy of the same balances will also be provided to Treasuries/ Sub-Treasuries by the Divisional Officers.
- (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, 109 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. Control of budget from available balance and challan shall also be maintained on the system for this purpose.

11. Manufacturing Accounts:

Online bill generation facility for the transactions of divisions related to the processes of manufacture accounts will also be available on the system (WAM) as per the processes defined under PWF&AR for this purpose.

12. Role of Works Departments:

- (A) **Head of Departments along with senior most Accounts Officers posted in Works /Forest 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. Senior Most Accounts Officer will ensure establishment of all these processes at their level.
- (C) Works/ Forest 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 by them in this regard.
- (D) **Head of Departments along with senior most Accounts Officers posted in Works / Forest Departments must ensure that correct and tallied Master data entries in all divisions for A&F, Work orders, Technical Sanction, Vendors, Old Balances is completed before starting of mandatory processes on the system well before 31.3.2016.**

13. Role of Divisional Officers and Divisional Accountants:

- (A) All the duties defined under PWF&AR for maintaining accuracy and correctness in payment / record keeping of Forms of accounts/ cash books and other processes for Divisional Officer and Divisional Accountant will be same in new system. They will be held responsible for strict compliance of all rules and processes.
- (B) Divisional Officers will be responsible for implementation of new processes related to works transactions on Treasury Mode under their 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 Divisional Accountants and Divisional Officers 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. Office copies of vouchers/ bills / challans / Cash receipts etc and A&F, Work Orders, Technical Sanctions, MB books, Quality control reports/ Inspection Reports, Physical Progress of Works / Stock registers, issue note etc (all other documents defined in PWF&AR) will be kept safely for audit purpose in the Divisions under the custody of Divisional Accountants. He/ she shall ensure to provide all records/ office copies of Vouchers/ bills/ challans/ Cash receipts required by the audit parties/ AG Audit parties.
- (F) Divisional Officers will also be responsible for providing required support and guidance to the Treasuries, initially in the new process of shifting of works transactions on Treasury Mode. Complete Correctness of Forms of Accounts/ Annexure-5 will be the responsibility of Divisional Accountants posted in the Divisions. System generated copies of these reports will thoroughly be checked by them and if any discrepancies are noticed, the same will be conveyed upto 3rd of the each month for the transactions of preceding month. Otherwise, Treasury will submit the accounts and if any incorrectness is reported by AG office in these forms of accounts, Divisional Officers will be held responsible.
- (G) Other related works will be as under-
- (a) Reconciliation with Treasuries and AG,
 - (b) Record keeping of all Forms of accounts and Lists of Accounts submitted by the Treasuries, Monitoring of cash receipts, balances, any discrepancies in forms of accounts or lists of accounts etc.
 - (c) Compliance of audit paras,
 - (d) Participation in Bid process.

14. Role of Director, Treasuries and Accounts and Treasury/Sub-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. Similarly, guidance will be provided to Works/ Forest Department and Divisions for new 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. DTA will also be responsible for addressing the issues raised by divisions / Works/ Forest Departments and AG office related to the online processes developed by NIC. Technical guidance will be provided to NIC for smooth implementation of the processes. For all these purposes, he will also be authorized to form necessary application certification and review teams, associate domain experts with NIC
- (C) Treasury Officers will be responsible for smooth implementation of new processes among all Sub-Treasuries and divisions under their jurisdiction. 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/ Forest Departments will also be organized at proper intervals by the Treasuries and Sub-Treasuries for this purpose.

15. Other important outlines:

- (A) Divisional Officers and Divisional Accountants will completely be responsible for maintaining accuracy and transparency in the transactions of works, repair, maintenance etc. Online Bills/ bills will be properly checked/ verified/ signed according to the prescribed rules before submission in to Treasuries/ Sub-Treasuries by the Divisional Accountants and verified/signed / passed for payments by Divisional Officers. The validity and authenticity of these payments (according to the rules/ procedures/ new processes) along with the correctness of bank accounts of contractors/ suppliers etc shall be ensured by Divisional Officers and Divisional Accountants on the system and official process/ office records 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 certificates with online bills.
- (B) Treasuries will only be responsible for checking of online budget provisions (LC), 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 shall ensure to provide process of auto generation of A&F, Work orders, Technical Sanctions, G-Schedules, Measurement books through the system in phased manner by linking the PROMIS (developed by NIC) software or as the case may be.
- (E) NIC shall also ensure that all the processes defined under this circular should completely be a part of the new online system. It shall also be ensured that for the purpose of accounts submission, all required (prescribed forms of accounts/ lists of accounts mentioned in this circular) will be generated by seamless linking of WAM, RAJKOSH, Paymanger and e-GRAS. After freezing the data of Monthly accounts at the level of Treasuries (at RAJKOSH) the same shall be conveyed on real time basis to WAM and it will be ensured that no extra entry in that particular month's transactions will be made by Divisions after the freezing exercise completed by Treasuries on the system. If this validation is not ensured in the system, responsibility may be fixed against the officials concerned. In case of some discrepancies at the level of Treasuries reported by Treasury Officers through written request to DTA before sending the accounts to AG office, the same may be addressed by NIC after obtaining the instructions from authorized authority of DTA.
- (F) **NIC will ensure proper and seamless linkage of all applications (PROMIS, WAM, Paymanager, RAJKOSH, e-GRAS and Budget Module) for the purpose of smooth 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

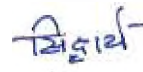
system for all divisions, Works Departments, DTA, Treasuries, Sub-Treasuries and AG office. Observations obtained from PAG office in respect of smooth establishment of account submission process will be addressed in the new system by NIC on top priority under consultation with DTA.

- (G) Heads of Departments and Senior Most Accounts Officers posted at CAD Kota and Bikaner will ensure to modify their processes according to these guidelines well before roll out of processes in their divisions on 1.4.2016. All the Divisions of these departments will also be linked with Treasury functions from 1.4.2016 for all divisions as referred above. All the processes will be same as provided in this circular.
- (H) Where a doubt arises as to the interpretation of any of these instructions, the matter shall be referred to the Finance Department (G&T) for further clarification/final decision.
- (I) **Detailed outlines for the operational part of the new system will be same as defined and prescribed at Annexure-"A" in the circular F.1(3)FD/GFAR/2014 dated 14-09-2015. User Manual will also be made available at WAM for the new processes.**

16. Deemed amendments 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 shall be deemed to be amended for all divisions (all Works/ Forest Departments) and all Treasuries/ Sub-Treasuries of the State to the extent the procedures defined in this circular need to be followed and complied with so as to ensure smooth transition of Works Transactions on Treasury Mode. Amendment notification in the relevant provisions of Treasury Rules, PWF&AR, Budget Manual and GF&AR will be issued in due course.

By Order,

 12/3/16

(Siddharth Mahajan)

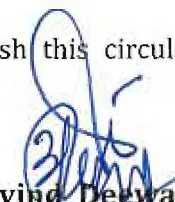
Special Secretary to Govt.
Finance (Budget)

Encl. : Enclosure-1 (Check List)
Enclosure-2 (Annexure-4)
Enclosure-3 (Annexure-5)

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, Lokayukta Sachivalaya, 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. Joint Secretary, Finance (Exp-III) for ensuring compliance of all processes from all Works/ Forest Departments.
11. All Heads of the Departments/All Collectors/Divisional Commissioner/All Chief Engineers of all Works Departments.
12. Director, Treasuries and Accounts, Rajasthan, Jaipur.
13. State Informatics officers, NIC with a request to ensure functional part of all process as defined in this circular.
14. Sh. ID Varyani PSA, NIC Vitta Bhawan Jaipur to ensure functional part of all process as defined in this circular.
15. Sh. Lalit Goyal PSA, NIC Vitta Bhawan Jaipur to ensure functional part of all process as defined in this circular.
16. Sh. Sharul Saxena, Scientist-(B)/Sh. Abhay Gupta Scientist-(B), NIC Vitta Bhawan Jaipur to ensure functional part of all process as defined in this circular.
17. All Treasury Officers/Sub Treasury Officers.
18. Accountant General (Receipt & C&E) Rajasthan, Jaipur.
19. Registrar, Rajasthan Civil Service Appellate Tribunal, Jaipur.
20. Administrative Reforms (Codification) Department (with spare copy).
21. Vidhi Rachana Sangthan for Hindi translation.
22. Addl. Director, Finance Department. He is requested to publish this circular on FD Website.


(Arvind Deewan) 18.3.16
 Joint Secretary to the Govt.
 Finance (G&T) Department

PWFLAR - 57/2016

**Check List for Treasuries for passing the bills
related to Works Expenditure**

1. With First Bill –

- (i) Copy of Administrative and Financial sanction (Revised if any)
- (ii) Copy of Technical Sanction (Revised if any)
- (iii) Copy of Work Order (Revised if any)
- (iv) NIT Number and Date, Date of agreement.
- (v) Photocopy of Bank passbook (VERIFIED) /copy of canceled Cheque of Vendor/Suppliers/Contractor for verification of Bank Account number.

(Scanned copy of above mentioned documents should be uploaded on WAM Module for reference of further running bills/final bill, capping on the system shall also be ensured for this purpose)

2. Bill Body –

- (i) Proper Head of Account
- (ii) Vendor/Suppliers/Contractor name and address
- (iii) Full details of work done entered in bill body

3. Outer side of bill body –

- (i) (a) Cost of work
- (b) Work Done
- (c) already paid
- (d) Amount of present bill
- (ii) Deduction
 - (a) Total deductions
 - (b) Deduction already done
 - (c) To be deducted
- (iii) (a) Amount of Present bill
- (b) Amount to be deducted
- (c) Net Amount

4. Budget Position

5. Certificate on bill body –

- (i) Certificate regarding claim checked as per conditions of agreement and NIT
- (ii) Payment of this bills has not been drawn early
- (iii) Quality control certificate (if required)
- (iv) Site photographs (GPS linked) for Physical progress has been received and uploaded on the system (WAM) .
- (v) Certification for stages of Physical progress (in case of running bills)

- (vi) Inspection Certificate regarding checking of work as per prescribed norms of PWF&AR (if required)
 - (vii) Work done is entered in MB page number
 - (viii) Vouchers more than Rs 3,000/- are enclosed
 - (ix) Certificate regarding suspense head
 - (x) No material /Store/Machinery issue to contractor
 - (xi) Time Extension Sanction (if required).
 - (xii) Certificate regarding rates checked as per BSR & "G" Schedule.
 - (xiii) Certificate regarding deduction of Royalty, VAT, Labour Cess and Income Tax & Penalty (if any) has been deducted as per provisions of PWFAR.
 - (xiv) Certificate regarding No Recovery is pending against Contractor/ Vendor/ Supplier.
 - (xv) Certificate regarding Currency Period of Performance Guarantee/ BG etc (if any).
- 6. Tax Concession Certificate enclosed if Concession demanded.**
- 7. Sanctions of excess/ extra/ additional items (if required).**
- 8. RC No & Date is required if material purchased through DGS&D Rate/Tender process.**
- 9. Signature of Competent Authority (Divisional Officer/ Divisional Accounts Officer/ Divisional Accountant).**
- 10. Other points will be checked as per Checklist provided in Rule 61 (2) A, B (other than bill type wise specific checks) of Treasury Rule 2012.**
- 11. Signed Copy of verified balances (Deposits/ MPSSA/ MPWA/ Stock suspense / Cash balance etc.).**



Annexure-4 (For A.G. Office)

Government of Rajasthan List of Payment (Division) Treasury : <Treasury Name> From : <From Date> To : <To Date>													
Major Head	Sub Head	Minor Head	Minor Sub Head	Group Sub Head	BFC Type	Demand No.	Description of Budget Head	1st List (1 to 10)	Total Vouchers	2nd List(11 to 31)	Total Vouchers	Total	Total Vouchers
MH1													
MH2													
MH3													
MH4													
MH5													
MH6													
MH7													
MH8													
MH9													
MH10													



Annexure-5 (For A.G. Office)

Summarised Statement of Receipt & Expenditure of Works/Forest division for the month of

Head/Dn	Receipt					Expenditure					Net Payment made by Try.	Receipt acknowledged by Try.	Total (6+12)	Total (11+13)
	MH1	MH2	MH3	MH4	Total Receipts (2 to 5)	MH1	MH2	MH3	MH4	Total Receipts (7 to10)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
PWD														
Dn1														
Dn2														
WR														
Dn1														
Dn2														
PHED														
Dn1														
Dn2														
Forest														
Dn1														
Dn2														
Total														