

Government of Rajasthan
Finance (EAD) Department

No. F. 5 (Th-75) IFMS/DTA/ 4574-4823 JAIPUR, September 10, 2020

Circular

Subject: Electronic Bill and Account Submission Processes- Post COVID-19 Pandemic Lockdown Period.

Reference: This Department's even number Circulars Dated 23-03-2020 and 27-03-2020.

Electronic Bill Submission Process was prescribed for all Drawing and Disbursing Officers (DDOs) during the COVID-19 pandemic lock down period vide Finance Department Circulars [Dated 23-03-2020 and 27-03-2020 in continuation to the Circular Number F.5 (TH-75) DTA/IFMS/e-Account-279-579 Dated 16-04-2019].

Paperless Accounting System: A Green Initiative

The Government of Rajasthan has taken up a "Green Initiative" with the Accountant General Office, Rajasthan under which a secure and seamless bill and account submission platform has been created for all stakeholders under the Integrated Financial Management System (IFMS). With this initiative; treasuries can now render electronic accounts to the AG office through IM server (DOIT&C). The Green Initiative will lead to establishing a "paperless-accounting-system" with great save on paper and trees.

The unlocking commenced from 1st June 2020 across the country, however the COVID-19 pandemic risks are still prevailing. It has forced to implement all necessary precautionary measures during this unlock-period. In furtherance to such measures; it is relevant and required to avoid physical contact and maintain social distancing. Adoption of electronic practices in bill submission by all DDOs to Treasuries / Sub Treasuries and rendering of electronic accounts by all Treasuries to the Accountant General Office is very much required in long term perspective.

Therefore, in continuation to the circular number F.5 (TH-75) DTA/IFMS/e-Account-279-579 Dated 16-04-2019, all Drawing and Disbursing Officers, Departments and Treasury Officers will ensure compliance of following directives;

A. Directives for Bill Submission and Record Keeping

1. Duties of Drawing and Disbursing Officers / PD Account Holders / Divisional Officers

1.1 Bills along with required scanned documents will be prepared with digital signatures through IFMS (Paymanager / Pripaymanager). Completeness and accuracy of these bills will be ensured before forwarding further to Treasury for authorisation. Size of

scanned documents should be restricted and managed as per the permissible limits provided at the system.

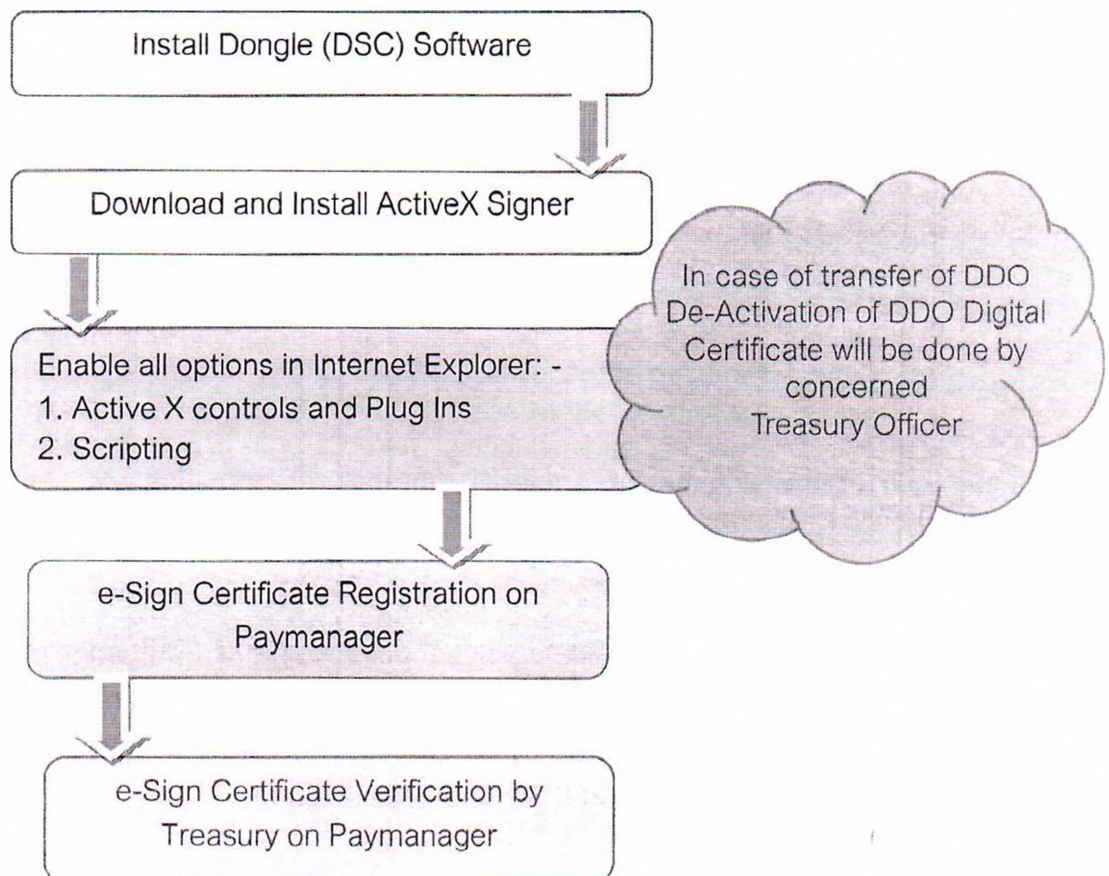
- 1.2 All DDOS / PD Account Holders / Divisional Officers along with respective Heads of Department (HoDs) and Senior Most Accounts Officer of the line-departments / autonomous bodies / public corporation etc. of the State Government will be personally responsible for compliance of relevant rules and keeping duly signed / digitally signed physical copies of bills / payment advices / sub vouchers / original invoices / other documents in safe custody as office record so that the same can easily be provided to Audit Parties or as per the requirement of AG office / any other entities (as the case may be).
- 1.3 Physical bills will not be accepted at Treasuries. Exempted categories (from digital signature) by competent authority (i.e. Finance Department) will also require uploading of system generated bills with manual signatures.
- 1.4 E-Payments will also be mandatory excluding the exempted categories for issuance of cheques by Treasuries as per the permissions granted vide Finance Department Circulars Numbers F.5(TH-DTA) IFMS/dated [3.8.2012](#), [27.10.2016](#), [16.2.2017](#), [23.2.2017](#), [28.3.2017](#), and [30.6.2017](#).
- 1.5 Drawing and Disbursing Officers, Divisional Officers will ensure to attach / upload all required documents / sub vouchers as defined under the rules but arrange to avoid scanning and uploading of undue documents with online bills. Bills prepared through the integration of Paymanager and Departmental Applications will be associated only with system generated documents. Scanning and uploading of bills will be avoided.
- 1.6 A&F, Work Orders, Technical Sanctions will be uploaded mandatorily by the Divisional Officers with 1st Running Bill and 1st and final bill. Online bill submission process shall also arrange to take references of these documents (uploaded once in the system) in the generation of respective bills. System will provide viewing rights to respective DDOs / Divisions / Treasuries/ Sub Treasuries / AG office so that repetition of uploaded documents can be minimised through the system.
- 1.7 DDO/Divisions shall ensure, forwarding of documents/ sub vouchers to Treasuries with the bills wherever required under rules.
- 1.8 In case of third-party payments, invoice numbers, dates / application numbers, and dates etc. will be captured in the system with clear mapping of vendors / third party etc. name and bank account numbers to avoid the probability of double payments incidences. DDOs / Divisions will ensure to mark paid and cancelled seal along with reference number and date of bill while uploading the scanned invoices, sub vouchers / tickets etc. of vendors / third parties etc.
- 1.9 The system will also mark paid and cancelled watermark along with reference number and date on these scanned sub vouchers / documents. Original copies shall be kept

in safe custody by DDOs / Divisional Officers. Double payments of any invoice / sub vouchers shall strictly be prohibited.

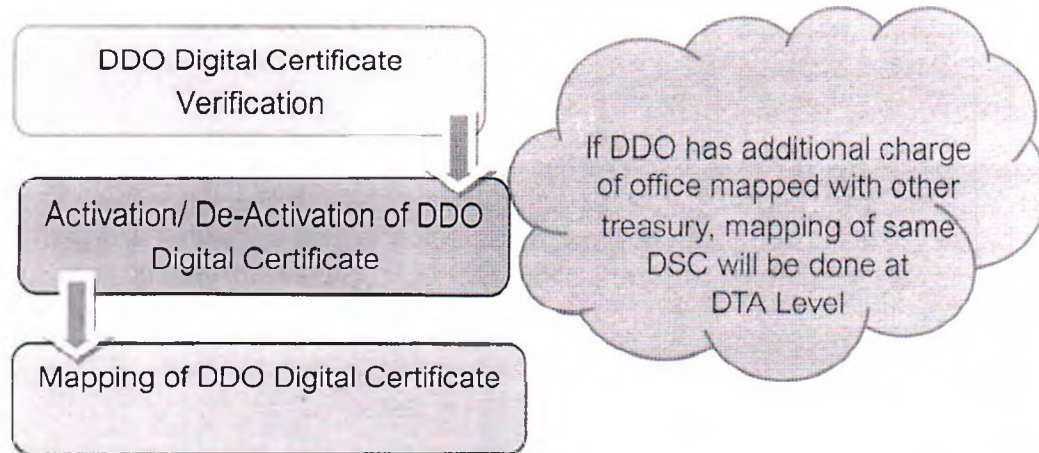
1.10 Invoices / sub vouchers / tickets etc which are uploaded by employees with Medical bills / TA bills in the online submission process will also be watermarked paid and cancelled along with reference number and date through the system. Ticket number / invoice number and date shall also be captured in the system. Employees will be liable to submit original Invoices / sub vouchers/tickets to respective DDOs for further authentication as per rules. Double payments of any invoice / sub vouchers shall strictly be prohibited.

1.11 Details of user login, Password, PIN number of digital signatures will not be shared to any other officials by DDOs / Divisional Officers / PD Account Holders. It is similar to sharing password of internet banking. DDOs / Divisional Officers / PD Account Holders will also be responsible to check that all IT processes are running according to the core financial rules and regulations. Departments will also ensure to make compliance of these instructions through sudden checks, inspections etc.

DDO LEVEL



TREASURY LEVEL



- 1.12 DDOs / Divisional Officers / PD Account Holders shall also be liable to reconcile the payment status of their claims presented in the Treasuries through the system on daily basis. SMS alters will also be provided to DDOs / Divisions at the time of bill forward to Treasuries.
- 1.13 DDOs / Divisional Officers will be responsible to ensure compliance of all relevant rules (GFAR / RSR / PWFAR / TA / Medical Attendance Rules / RTPPR etc) while presenting the online bills in to Treasuries through the system, they will also be liable to present complete bills (in all respect) to Treasuries/ Sub Treasuries.
- 1.14 System shall ensure to link master data of employees with all types of employee payments such as Salary, salary arrears, DA arrear, Surrender, surrender arrear, bonus, LE, SI, GPF, Medical reimbursement etc. DDOs/ Divisional Officers / PD Account holders will be responsible for maintaining accuracy in master data entries for all claims.
- 1.15 System shall ensure to flag possible lists of essential documents (bill type wise) required for uploading at the level of DDOs / Divisions. System generated documents such as LPC, sanctions, WAM bills, SSP bills, Pension bills, PD sanctions, ME / PD, challans, pro-rata charges vouchers, reverse entry vouchers etc shall directly be used in the automation process with the note of authentication through digital signatures. Scanning will not be allowed for these documents.

2. Duties of Line-Departments

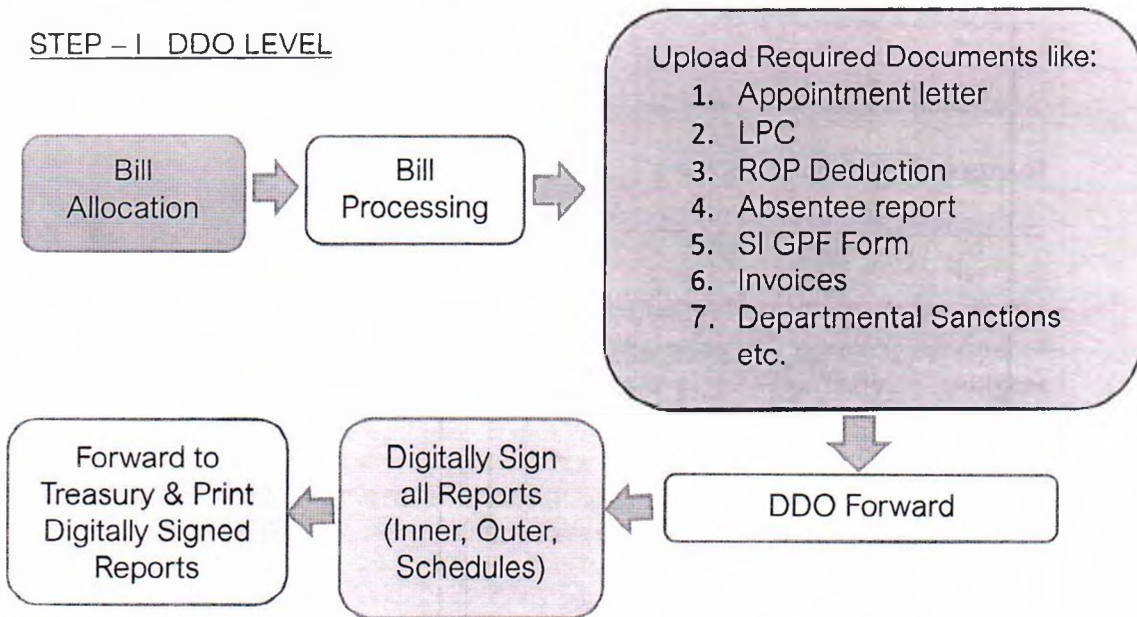
- 2.1 Senior Most Accounts Officers posted in Departments / autonomous bodies will also be responsible to examine and reconcile online bills and payments related to their subordinate offices in regular intervals.
- 2.2 Heads of Department and Senior Most Accounts Officer of the departments / autonomous bodies / public corporation etc. of the State Government will personally

be responsible for their subordinate offices to ensure compliance of relevant rules and keeping duly signed / digitally signed physical copies of bills / payment advices / sub vouchers / original invoices / other documents in safe custody as office record for audit and other purposes.

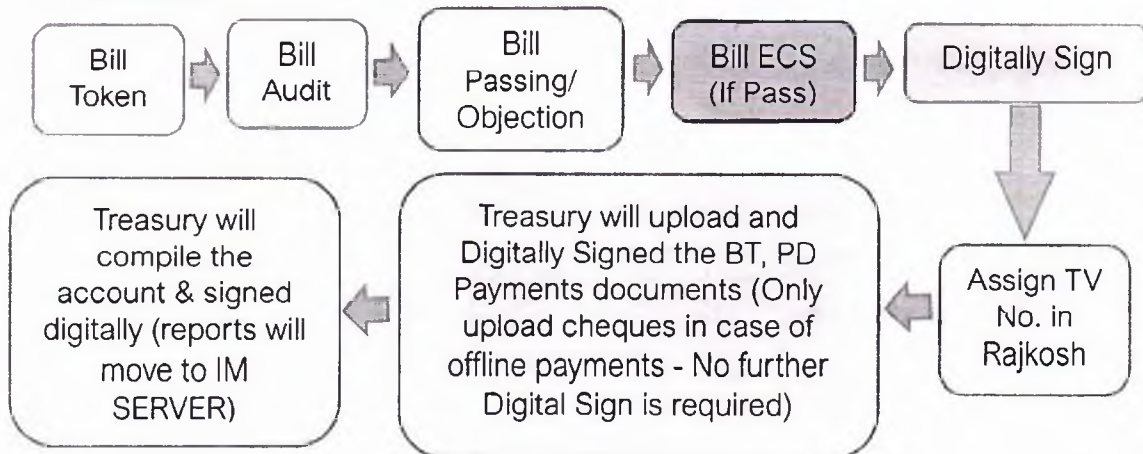
2.3 Regular checks and sudden inspection will also be done for monitoring over the use of IT platform, compliance of password policy, secured use of digital signatures, logins by authorised signatories.

2.4 Awareness and capacity building programs/ online programs shall also be organised in regular intervals for subordinate offices, DDOs, Divisions, PD Account Holders etc.

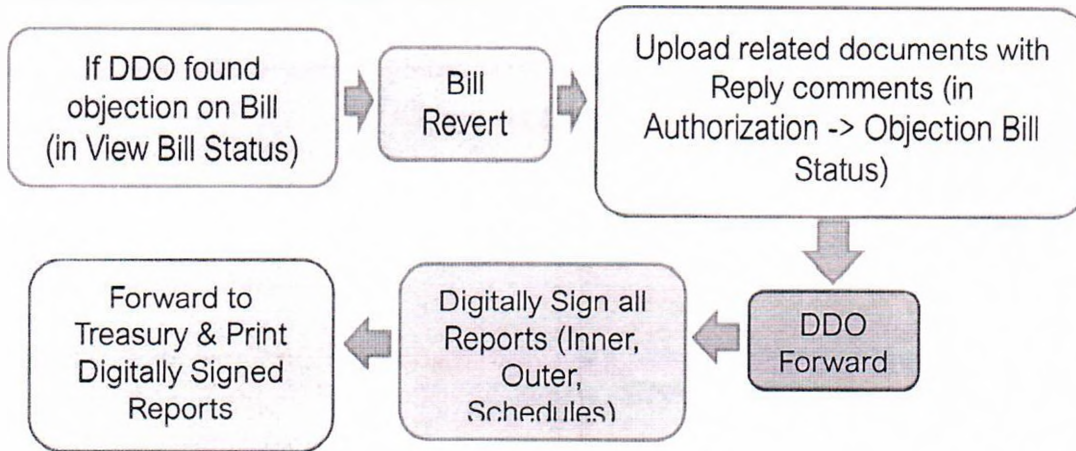
STEP – I DDO LEVEL



STEP – II TREASURY LEVEL



STEP - III OBJECTED BILL PROCESS

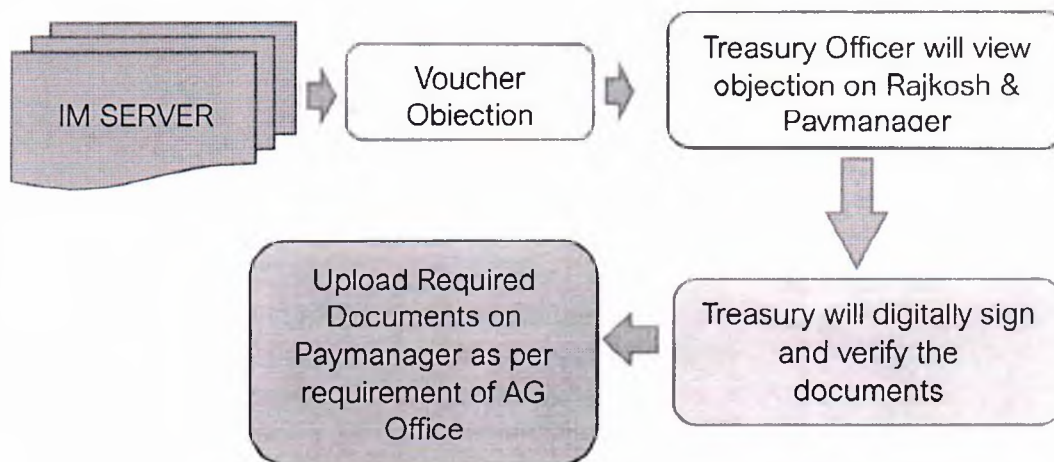


B. Directives for Bill Authorisation and Account Submission

3. Duties of Treasury Officers

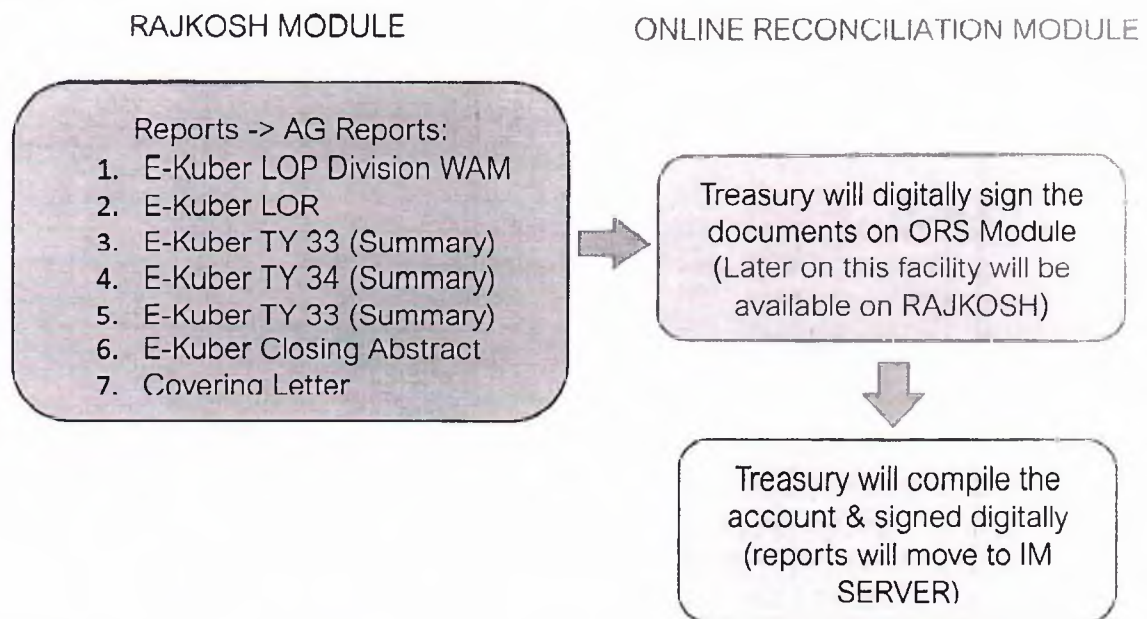
3.1 Treasury Officers / Sub Treasury Officers shall be responsible for maintaining accuracy in authorisation process as prescribed under respective rules. Automatic Token process (system driven) will be made applicable for all bills/ payment advices forwarded through the system by DDOs/ Divisional Accounts Officers/ PD Account Holders. The same will be passed / authorised / objected by Treasury Offices within two working days as per the provisions of Rajasthan Treasury Rules 2012. Objection (if any) shall be made once through the system and DDOs/ Divisional Officers/ PD Account Holders will be liable to address these objections on the same bill for resubmission to Treasuries/ Sub Treasuries.

e-ACCOUNT OBJECTION PROCESS



- 3.2 Complete accuracy shall also be ensured in e-payment process and generation of e-payment files with digital signatures.
- 3.3 After receiving Account Statements / Bank Scrolls on the system from RBI /Banks, Treasury officers / Sub Treasury Officers will be responsible for e-signing (digital signatures) the vouchers / documents. Afterward, Auto Treasury Voucher (TV) numbers along with a slip having reference number and TV number will be generated through the system with digital signatures. The data (digitally signed complete voucher (outer/ inner/ schedule / documents etc) along with the slip, reconciled with lists of accounts) will be pushed by IFMS (NIC) to DOIT&C for further submission to IM server (AG office).
- 3.4 Treasury Officer will also be responsible to check and reconcile these TV numbers, digitally signed vouchers with complete accuracy before generation of daily Lists of Accounts through the system. Correctness of electronic Accounts must be maintained by Treasury Officers by checking all lists of accounts, vouchers (with all documents) available at IFMS and DTA interface (DOIT&C). Account submission process of e-Treasury will also be connected with daily account submission process through DTA interface / IM server.
- 3.5 E-Treasury Officer shall be responsible to provide Challan data along with remarks, all lists of accounts (digitally signed) on daily basis to AG office through IM server.

LIST OF ACCOUNTS



- 3.6 A provision shall also be included in IFMS to freeze e-Account of all Treasuries before submission to AG Office. A check will be inserted in IFMS which prohibits deletion/alteration of e-Vouchers / list of accounts once submitted to AG Office.

Number of sub-vouchers and value for which scanned copies are uploaded and not uploaded has to be mentioned in the bill data at system. E-Voucher shall be in prescribed format which can fulfil the requirement of Section (5) of the IT Act 2000.

- 3.7 Treasury Officers (along with e-Treasury Officer) will be responsible for submission of daily electronic account (T+3) to AG office through IM server. Errors in the daily submission may be rectified up to 15th and 5th of corresponding month for payment vouchers of 1st to 10th and 11th to 30th or 31st respectively. Receipt challans/ lists of Accounts may be rectified up to 5th of corresponding month. Timelines in the submission of daily / monthly e-account may strictly be adhered failing which e-account will not be accepted in AG office. Errors such deletion/ alteration of previously submitted e-vouchers will not be permissible.
- 3.8 Treasury Officers shall submit digitally signed Lists of Accounts, PD Plus minus memos, WAM- Forms of Accounts and VDMS through IFMS to IM server for AG office. Timelines in the submission of digitally signed lists may strictly be followed failing which account will not accepted in AG office.

DDO LEVEL

1. Reports -> All reports as per concerning bill type
2. Reports -> DDO Reports -> Bank related reports->Day Wise Reject Transaction
3. Reports->DDO Reports->Bank related reports->Day Wise Successful Transaction

TREASURY LEVEL – DDO LOGIN

1. Reports -> Treasury Reports -> E-kuber File Status
2. Reports -> Treasury Reports -> Reconciliation
3. Reports -> Treasury Reports -> E-kuber Rejection Details
4. Reports -> Treasury Reports -> Day Wise Reconciliation
5. Reports -> Treasury Reports -> Day Wise Reject Transaction
6. Reports -> Treasury Reports -> Day Wise Successful Transaction
7. Reports -> Treasury Reports -> Bank Related Report->Cheque & Voucher Pendency

TREASURY LEVEL – DIGITAL LOGIN

1. Reports -> Objection Status Report

- 3.9 Treasury Officers will also be liable to ensure complete correctness of their Accounts/ vouchers available at DTA interface and IFMS.
- 3.10 Treasury Officers will make all arrangements for placing validations and correctness in authorization and account submission process as per the standard processes defined under respective rules. Objections made on vouchers during the authorisation process of AG office will be provided through IM server and IFMS. Treasury Officers will be liable to address the objections with no time lag and provide corrected documents at the system. DTA interface of DOIT&C and IFMS will facilitate Treasury Officers to address this process in the system. NIC shall be liable to display

all the objected vouchers at the system for resubmission without any time lag. Submission of response to objections raised by AG office during authorization/validation of e-vouchers will be one time only and the response time cannot be more than receipt in IFMS from IM Server+3 working days, failing which response will automatically be treated as NIL.

3.11 Record keeping of paid bills / invoices / sub vouchers / vouchers shall be ensured by all DDOs / Divisional Officers / PD Account Holders for audit and reconciliation purposes. Lists of Accounts / Forms of Accounts shall be kept in safe custody by respective Treasuries and Divisions. Instructions provided in the circular of even number dated 16-04-2019 will also be followed by all entities (excluding the physical submission of bills to Treasuries).

3.2 Duties of Director, Treasuries and Accounts

3.2.1 Director, Treasuries and Accounts, GOR, is hereby authorized to issue required necessary administrative and technical Guidance / Instructions to all the Treasuries, sub-treasuries, and the NIC / DOIT&C for compliance of these directions. Director, Treasuries and Accounts will also be responsible for ensuring compliance of these instructions from all Treasury Officers.

C. Directives for Other Executing Agencies

4. Duties of Department of Information Technology & Communications

4.1 The Department of Information Technology & Communications (DOIT&C), GOR shall be responsible for seamless, complete and accurate data management and IM server.

4.2 DOIT&C will also provide DTA interface where data along with lists of accounts shared through IFMS will be made accessible to Treasuries and DTA before sending further to IM server for AG office. Objections booked on the vouchers by AG office will also be linked with this process.

4.3 System in charge (Technical) of DOIT&C will also ensure to obtain/ provide complete and correct data (with digitally signed complete vouchers and .OB) between IFMS / DOIT&C / IM server.

5 Duties of NIC

5.1 As an implementing agency of IFMS, the National Informatics Centre (NIC) Rajasthan will be responsible for providing seamless processes / services with all technical and rules related validations at the system for all Stakeholders.

5.2 System generated documents such as ME /PD challans, PD Sanctions, Pension vouchers, Prorata vouchers, receipt adjustment vouchers, other BT by Treasuries etc

shall be linked with e-account submission process by NIC so that undue scanning of system generated documents shall strictly be avoided.

5.3 NIC shall also be responsible for providing accurate and complete data management process at the system and arrange to suggest State Government for associating more IT validations / security features for further improvements in the system.

5.4 NIC shall ensure to share seamless, complete and correct and digitally signed data of vouchers and lists of accounts with IM server.

6. Common Directives

6.1 Compliance of above directives will be ensured by all respective authorities.

6.2 Other instructions (apart from above) provided vide Finance Department Circular Number F.5 (TH-75) DTA / IFMS / e-Account-279-579, Dated 16-04-2019 will be applicable for all stakeholders.

6.3 The aforesaid directives and processes will be treated as deemed amendments in relevant rules (to be amended suitably subsequently).



(Niranjan Arya)

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Finance Department

F. 5 (Th-75) IFMS/DTA/ 4574 - 4823 JAIPUR, September 10, 2020

Forwarded for Information and Necessary Action(s) to;

1. All ACS / Pr. Secretaries / Secretaries
2. Principal Accountant General (A&E/ Audit), Rajasthan
3. P.S. to Principal Secretary, IT&C, Secretariat, Jaipur
4. All HODs and Financial Advisors of Departments (including essential services) for ensuring compliance of above instructions.
5. Director, Treasuries and Accounts for necessary action
6. Director, Pension, Pensioners Welfare Department
7. Director, Budget, Finance Department for necessary action
8. State National Informatics Officer, National Informatics Centre, Secretariat, Jaipur for ensuring compliance at the earliest.
9. All Treasury Officers for ensuring compliance
10. TD, Finance for uploading on FD's website
11. Guard File



(Ashutosh Vajpeyi)
Joint Secretary
Finance (EAD) Department