

GOVERNMENT OF ASSAM
FINANCE(Estt-B) DEPARTMENT
DISPUR, GUWAHATI - 06

ECF: 292641

OFFICE MEMORANDUM

In an effort to streamline the monthly accounts of Works/Forest and reduce delays in clearing remittances, pairing vouchers, and cheques/challans in the office of the Accountant General, Assam, a process change has been approved by the Cabinet in accordance with section 3 of the Accounts Code Vol III. To ensure a smooth transition to the new system, effective from September 1st, 2023, the following guidelines have been formulated. All divisional officers under the Works/Forest department and treasuries shall comply with these instructions.

1. The authority to draw money by cheque from government accounts by Divisions, as per Rule 98 of the Assam Treasury Rules 2017, will no longer continue. Divisions must draw money from the government exchequer by submitting online bills TR 59 and TR 60. Expenditures will be debited against the functional head of account. The necessary rules of the Assam Treasury Rules 2017 have been amended with cabinet approval.
2. Divisional DDO codes created for cheque drawal from Treasuries will be discontinued.
3. Divisional officers must surrender all issued and unused cheques to Treasuries with intimation to the Finance department on the day of implementation of the revised system.
4. The process up to preparation of RA bill/Final bill will remain unchanged at the divisional office level. Divisional officers are responsible for ensuring accuracy of data/statutory deductions submitted to Treasury.
5. Divisional officers under Forest/Work must upload Running bill/first & final bill/Final bill etc through IFMIS along with TR 59 or TR 60 and use DSC to authenticate claims in bills & vouchers.
6. Treasury will issue online tokens against works/forest bills. Deductions shown in bills will be transferred to respective receipt head of account by Book Transfer (BT) or corresponding dynamic account number in IFMIS. Vendor payments, labour cess, deposition of "Mines and Mineral Development, Restoration and Rehabilitation Fund" and "District Foundation Trust Fund" etc will be made through E-kuber. Treasury will check budget availability, Financial Sanction, and FOC against appropriate head of account in Finassam (FMIS).
7. Hard copies of bills & vouchers are not required. Financial transactions against each scheme will be reflected in treasury accounts against functional head. Monthly accounts of Works and Forest departments may be submitted to Accountant General of Assam by Treasury through IFMIS with time stamping. reimbursement expenditure on repairing

works of National Highway will be booked under Major head of account 8658-00-124.

8. For Deposit works under Deposit class III, fund drawal will be made by a separate online bill type called TR 60. Divisional officers must submit deposit work bills along with bills/vouchers and copy of cash challan originally remitted into Govt account. Expenditure is debitable to head of account "8443-117-0000-000-00-00".
9. All departmental receipts must be credited into revenue receipt head of concerned department.
10. As a result of these changes, expenditures will be captured in payment schedule and list of payment (LOP) in Treasury accounts while receipts will be captured in Treasury cash account. This will enable Accountant General to prepare civil accounts faster and more accurately through technical integration between VLC and IFMIS.
11. Divisional heads must reconcile payment and receipt figures with Treasury figures every month and submit a consolidated report.
12. The Divisional officers shall take care of all the adjustment and corrections required to be made in the accounts with the Accountant General prior to the date of implementation of the revised system. Outstanding balances in the accounts under MH 8782,799-suspense, MH 8671 Departmental balances shall be cleared within one year of the implementation of the new process. There shall be periodic meetings at the level of senior most secretary of the department to monitor and progress made in this regard such that the balances are adjusted within stipulated time of one year.
13. Even after the change in process of rendering of works/forest monthly accounts to the O/O the Accountant General, Assam, the Divisions shall maintain the records as prescribed under provisions of APWD Codes/CPWD for the purpose of auditing by the office of the PAG and for future inspection by competent authority. Divisions shall maintain records in registers as mandated in the Rules and Codes in Form no 70 (Schedule of miscellaneous work advance), Form no 73 (Stock accounts), Form no 77 (Schedule of Debit/Credit to remittance) till clearance of old balances and may be treated as redundant on clearing old balances.

Principal Secretary to the Govt. of Assam
Finance Department, Janata Bhawan.

Memo no-292641

Dated July 2023

For kind information & necessary action:

1. The Accountant General (A&E), Assam, Maidmgaon Guwahati, Assam
2. The Accountant General Audit, Assam. Maidamgaon, Guwahati-29.
3. The Senior most Secretary of Works/Forest Department, Dispur.
4. P.S. to Honorable Finance Minister, Dispur, Guwahati-6
5. The Principal Chief Conservator of Forest, Panjabari, Guwhati.
6. The Chief Engineer , Public Works Department (Roads)/Public Works Department (B&NH),Irrigation,Water Resource,Inland Water Transport, Public Health Engineering
7. P.S to the Principal Secretary to the Government of Assam,Janata Bhawan,Dipur, Guwahati-6
8. P.S. to Commissioner & Secretary to the Government of Assam, Finance Department.Janata Bhawan, Dispur,Guwahati-6
9. P.S. to Secretary to the Government of Assam , Finance Department , Janata Bhawan , Dispur,Guwahati-6

Secretary to the Govt. of Assam
Finance Department.Janata Bhawan.