

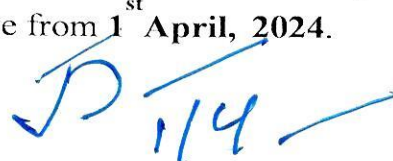
**GOVERNMENT OF ASSAM,
FINANCE (ESTABLISHMENT – B) DEPARTMENT,
2ND FLOOR, F BLOCK, JANATA BHAWAN,
DISPUR, GUWAHATI – 06**

**ORDERS BY THE GOVERNOR
NOTIFICATION**

No. 474188/1: In exercising provision of **Rule 47 (1) Assam Treasury Rules 2017** and in order to enhance efficiency in monthly accounts rendering, the digital submission of treasury accounts to the Office of the Accountant General (A&E), Assam was introduced in a phased manner in the financial year 2023-24. Provision of digital signature for authenticating salary bills was introduced in the month of September 2023 and this enabled online submission of corresponding vouchers. Subsequently, submission of works and forest vouchers was made online from December 2023 as per the Assam Treasury (amendment) Rules, 2023. Now, to ensure 100% online submission of accounts, the following procedure is laid out:

1. All Administrative Approvals and financial sanctions must be issued online in IFMIS. Further, Drawing & Disbursing Officers (DDOs) shall prepare and submit all types of bills electronically through IFMIS with digital signature.
2. However, the bills which are not digitized for cash drawal in bank for secret service, PLA cheques etc. shall be submitted manually until further notification.
3. For all such contingency, works, forests bills etc., where sub- vouchers are applicable, DDOs shall upload such vouchers with digital signature. Every sub-voucher shall bear a pay order signed and initialed by the responsible disbursing officer, specifying the amounts payable both in words and figures in ink.
4. DDOs shall upload scanned pdf of the counter signed bills as attachment in case of TA bills and any other bills wherever countersignature of competent authority is necessary as per provision of executive orders /specific rules etc. All paid vouchers and sub-vouchers must be stamped "paid" and "cancelled" by DDOs in such a manner that it cannot be subsequently used for fraudulent claims. DDOs shall make necessary certificate of stock entry on the body of the sub voucher wherever necessary.
5. After submission of the claims for payment by DDOs in FinAssam(FMIS), the hard copy of the paid vouchers and sub vouchers shall be preserved till meeting up of audit observation pertaining to the particular financial year. After that, the vouchers shall be disposed of as per order of competent authority and as per Assam Public Records Rules, 2019 and such other relevant rules/notifications issued from time to time.
6. Cash Challans shall be minimized to the extent possible by leveraging e-GRAS.
7. The complete reports of treasury accounts and returns as prescribed in Assam Treasury Rules, 2017 and the Accounting Rules for Treasuries, 1992 along with digital vouchers shall be rendered to the Office of the Accountant General (A&E), Assam, electronically within 10th of the succeeding month. The paid hard copy of the PLA cheques, cash challans, paid cash drawal vouchers etc. shall be submitted to the Office of the Accountant General (A&E), Assam for custody along with the digital vouchers.

This notification shall amend all those provisions of the Assam Treasury Rules, 2017 in contravention with the present system of digital submission of bills /vouchers and Treasury accounts. The above procedure for rendering monthly accounts online for all treasuries shall be effective from **1st April, 2024**.



Commissioner and Secretary to the Govt. of Assam,
Finance Department

Memo No 474188/1-A

Dated Dispur the 1st April, 2024

Copy for information and necessary action to:

1. The Principal Accountant General, Assam (A&E) Assam.
2. The Principal Accountant General, Assam (Audit) Assam.
3. The Governors Secretariat, Assam
4. The Senior Most Secretary(All).....Department
5. The Secretary (Co- ordination) to Chief Secretary, Assam for kind appraisal of Chief Secretary.
6. All HoDs.....
7. All Branches/Directorates under Finance Department.....
8. All District Commissioners/Sub-District Commissioners/SDO(C).....
9. All Senior FA/FA/F&AO/Treasury Officers.
10. All Drawing and Disbursing Officers.
11. The Deputy Director, Printing & Stationery , Bamunimaidan, Guwahati -21 for publication of the notification in the next issue of Assam Gazette
12. Content Manager, for necessary uploading in website of Finance Department.

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1/4/24

Secretary to the Government of
Assam,
Finance (Estt- B)Department